

Umdoni Municipality



In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act
(56/2003): Municipal Budget and Reporting Regulations, Government Gazette
32141, 17 May 2009

Monthly Budget Statement

July 2024

2024/25 Financial Year

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Glossary

Accrual Accounting – An accounting method that measures the performance and position of the municipality by recognising events regardless of when cash transactions occur.

Adjustment Budget – Prescribed in section 28 of the MFMA

Allocations – Money received from other Municipalities, Provincial or National Government.

Budget – Financial Plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include credit control policy, rates policy, tariff policy and funding and reserves policy.

Capital Expenditure – Expenditure on items such as machinery, buildings, land, infrastructure (roads).

Cash Flow Statement – Provides aggregate data regarding all cash inflows the municipality receives from both its ongoing operations and external investment sources, as well as all cash outflows that pay for municipality's activities and investments during a month.

DORA – Division of Revenue Act. Annual legislation reflecting total allocations per municipality made by provincial and national governments.

Equitable Share – A general grant paid to municipalities predominantly targeted to help with free basic services.

Fruitless and Wasteful Expenditure – Expenditure made in vain, that would have been avoided had reasonable care been exercised.

MBRR – Local Government Municipal Budget and Reporting Regulations.

MIG – Municipal Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework.

Operating Expenditure – Day to day expenses of the Municipality such as salaries, repairs and maintenance and general expenses.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards achieving those objectives.

Unauthorised Expenditure – Spending without budget or in excess of the approved budget

Vote – A department

SECTION 1 – EXECUTIVE SUMMARY

1.1 Introduction

MFMA Accountability cycle begins with the preparation and approval of the IDP, MTERF and SDBIP, which is followed by in year reporting, Annual Financial Statements, Annual Audit (Audit Report) and ultimately Annual and Oversight Reports. The MFMA legislates what must be reported on, by when, and the MFMA Budget and Reporting Regulations prescribes the format of the reports.

MFMA Section 71 states that the Accounting Officer must within 10 working days of the end of each month, submit a report to the Mayor on the implementation of the budget and the financial state of affairs of the municipality.

Municipal budget regulations sub-heading 2.5 requires that this report must be in the Section 71 of the MFMA format, which requires that this report must be prepared in the following manner:

- Actual Revenue per revenue source;
- Actual expenditure per vote;
- Actual Capital Expenditure per vote;
- The amount of any allocations received,
- Actual Expenditure on allocations received,
- Actual Expenditure on those allocations,
- Where necessary, explanations on:
 - Any material variances from the municipality's projected revenue per source, and from the municipality's expenditure projections per vote.
 - Any material variances from the SDBIP, and
 - Remedial or corrective steps taken or to be taken by the municipality

The statement must include: -

- Projections of municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections;

The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget. This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognised by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is received or made. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

Table C1 & C4 - Monthly Budget Statement Summary

Operating Revenue

In terms of financial performance, the actual year-to-date revenue accrued is R76,3 million against year-to-date budget of R33,5 million giving rise to a variance of 127%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R0 million, against the expected R10,8 million. This has resulted to 100% variance. This huge variance is caused by the system error.

Refuse Removal

Amount accrued on refuse removal is R10 thousand against the expected R1,1 million. Variance is sitting at 99%. This huge variance is caused by the system error.

Investment Revenue

This relates to interests received on the call account deposits held. Interest recognised amounts to R0 million against the expected R1 million. The variance is 100%. This huge variance is caused by the system error.

Other Own Revenue

Rental of facilities and Equipment; R9 thousands has been recognised instead of the expected R625 thousands. Variance is sitting at 99% and immaterial.

Fines; Rnil has been recognised instead of the expected R139 thousands. Variance is 100%. The variance is due to fines for the month of July not recognised as yet owing to the old/new year transition period.

Licenses and permits; R91 thousands has been recognised, and the municipality expected to recognised R539 thousands. Variance is sitting at 84%. The variance is due to minimal activities which are less than anticipated.

Agency Fees; The amount recognised amounts to R0 and the municipality expected to recognise R207 thousands. Variance is sitting at 100%. The variance is due to the fact that the Department of Transport has not yet transferred the agency fee.

Operational Revenue; R2 thousands has been recognised instead of the expected R32 thousands. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 93%. The variance is so high since it's still the beginning of the financial year, it is expected to improve during the financial year.

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Interest earned from receivables; R0 has been accrued instead of the expected R19 thousands. Variance is 100%. The variance is due to the increasing old debt. The impact of the poor economy is affecting the municipality to a greater extent as customers are struggling to pay.

Grants and Subsidies

All the grants have been received. However, in the statement of financial performance only revenue recognised based on conditions met is reported for conditional grants. For unconditional grants, like equitable share the total receipts are reported under this category. The amount recognised to date is R76,2 million. Variance amounts to 349%. The municipality has just received the first tranche, variance to improve as the financial year progresses.

Operating Expenditure

On the operating expenditure, R1,1 million was spent against the year-to-date budget of R37,7 million giving rise to a variance of 97%. Major contributors to this variance are Contracted Services with a variance of R9,2 million, Employee related costs of R15 million and Operational Costs with a variance of R5,5 million.

Employee Costs

R0 has been spent to date on employee related costs against the expected R15 million. The variance is sitting at 100%. The variance is due to system error which is being resolved by the system vendor.

Remuneration of Councillors

Amount spent totals to R nil against the year-to-date budget of R1,4 million. Variance is sitting at 100%. The variance is sitting at 100%. The variance is due to system error which is being resolved by the system vendor.

Operational Costs

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R3 thousand against the expected budget of R5,5 million. The variance is sitting at 100%. The variance is caused by the once off transactions which will be paid during the financial year like the insurance and audit fees etc. The financial year has just started, it'll improve during the year.

Debt Impairment

Expenditure is R0 against the expected budget of R583 thousands. The debtors are assessed on a regular basis and will be impaired at year end.

Depreciation & Asset Impairment

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Expenditure is R0 million against the expected budget of R3,4 million. Variance is 100%. There were no actuals this month because of the system error but a system vendor is working on resolving the problem.

Inventory Consumed

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R nil against the expected budget of R1 million. Variance is sitting at 100%. Cleaning material and stationery are bought quarterly or as when needed.

Contracted Services

Expenditure is R1,1 million against the year-to-date budget of R10,3 million. Variance is 89%. The variance is at this stage because the financial year has just started. It'll improve as the financial year progresses.

Transfers and Subsidies

Expenditure is Rnil against the year-to-date budget of R292 thousands. The variance is 100%. An amount of R1,1 million has been budgeted under this category for disaster relief expenses, no spending has been incurred.

Capital Expenditure

On Capital Expenditure the municipality has spent a total of R3,4 million against the expected R4,5 million budget to date. This will be explained more on table C5 where departmental expenditures are reflected.

CAPITAL EXPENDITURE (VAT EXCLUSIVE)

Funding	Year-to-Date Actual	Year-to-Date Budget	Full Year Projection	Percentage Spent to date
Conditional – MIG	1 969 577	2 887 860,00	34 654 393,00	6%
Unconditional – Own Funding	0	1 227 862,00	14 734 413,00	0%
Conditional-Provincial Grants	0	54 347,00	652 174,00	0%
TOTAL	1 969 577	4 170 069,00	50 040 980,00	4%

Financial Position

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short term liabilities is tested by taking the total current assets and dividing them by current liabilities (current ratio 5,7:1). The ratio is above the norm of 1,5 – 2:1, which reflects healthy financial state. This test is mainly used to give an idea of the municipality's ability to pay back its short term liabilities using the current assets.

	5,74
Current Assets	389 922 453
Current Liabilities	67 911 419

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance (R247,7 million).

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Table C1- Monthly Budget Statement Summary

The table below reflects on the summary of the total municipality's budget against year to date collections/recognised or expenditures.

KZN212 Umdoni - Table C1 Monthly Budget Statement Summary -									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	120 535	130 005	130 005	–	–	10 834	(10 834)	-100%	130 005
Service charges	11 151	13 833	13 833	10	10	1 153	(1 143)	-99%	13 833
Investment revenue	14 554	12 500	12 500	–	–	1 042	(1 042)	-100%	12 500
Transfers and subsidies - Operational	195 528	203 785	203 785	76 229	76 229	16 982	59 247	349%	203 785
Other own revenue	31 469	43 049	43 049	140	140	3 587	(3 447)	-96%	43 049
Total Revenue (excluding capital transfers and	373 237	403 171	403 171	76 380	76 380	33 598	42 782	127%	403 171
Employee costs	146 204	180 736	180 736	–	–	15 061	(15 061)	-100%	180 736
Remuneration of Councillors	16 335	17 631	17 631	–	–	1 469	(1 469)	-100%	17 631
Depreciation and amortisation	41 194	40 873	40 873	–	–	3 406	(3 406)	-100%	40 873
Interest	–	2	2	–	–	0	(0)	-100%	2
Inventory consumed and bulk purchases	6 439	12 076	12 076	–	–	1 006	(1 006)	-100%	12 076
Transfers and subsidies	2 660	3 505	3 505	–	–	292	(292)	-100%	3 505
Other expenditure	152 227	197 891	197 891	1 148	1 148	16 491	(15 343)	-93%	197 891
Total Expenditure	365 058	452 715	452 715	1 148	1 148	37 726	(36 578)	-97%	452 715
Surplus/(Deficit)	8 179	(49 544)	(49 544)	75 232	75 232	(4 128)	79 360	-1922%	(49 544)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	40 603	–	–	3 384	(3 384)	-100%	40 603
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	47 058	(8 941)	(8 941)	75 232	75 232	(745)	75 977	-10200%	(8 941)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	47 058	(8 941)	(8 941)	75 232	75 232	(745)	75 977	-10200%	(8 941)
Capital expenditure & funds sources									
Capital expenditure	50 368	50 041	50 041	1 970	1 970	4 170	(2 200)	-53%	50 041
Capital transfers recognised	33 867	35 307	35 307	1 970	1 970	2 942	(973)	-33%	35 307
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	16 501	14 734	14 734	–	–	1 228	(1 228)	-100%	14 734
Total sources of capital funds	50 368	50 041	50 041	1 970	1 970	4 170	(2 200)	-53%	50 041
Financial position									
Total current assets	273 445	290 619	290 619		389 922				290 619
Total non current assets	662 691	676 939	676 939		633 428				676 939
Total current liabilities	58 988	170 961	170 961		67 911				170 961
Total non current liabilities	51 446	64 590	64 590		42 516				64 590
Community wealth/Equity	825 703	732 008	732 008		837 690				732 008
Cash flows									
Net cash from (used) operating	55 463	51 281	51 281	37 646	37 646	4 298	(33 348)	-776%	51 281
Net cash from (used) investing	(70 338)	(54 067)	(54 067)	(2 265)	(2 265)	4 506	6 771	150%	(54 067)
Net cash from (used) financing	17	50	50	–	–	(4)	(4)	100%	50
Cash/cash equivalents at the month/year end	146 328	128 658	128 658	–	247 730	140 194	(107 536)	-77%	209 613
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	33 926	5 038	3 689	3 395	3 183	187 456	–	–	236 687
Creditors Age Analysis									
Total Creditors	46	–	–	–	–	–	–	–	46

Table C2: Statement of Financial Performance by Standard Classification

This table reflects the operating budget in the standard classification which are the Government Finance Statistics Functions and Sub-Functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of organisational structures used by different institutions. The main functions are Governance and administration, Community and public safety, Economic and environmental services, and Trading Services. It is for this reason that the financial performance is reported in standard classification, Table C2 and by municipal vote, Table C3.

KZN212 Umdoni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>		331 153	346 619	346 619	76 242	76 242	28 885	47 357	164%	346 619
Executive and council		173 625	182 963	182 963	76 230	76 230	15 247	60 983	400%	182 963
Finance and administration		157 528	163 656	163 656	11	11	13 638	(13 627)	-100%	163 656
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 150	11 766	11 766	12	12	981	(969)	-99%	11 766
Community and social services		8 756	11 295	11 295	-	-	941	(941)	-100%	11 295
Sport and recreation		2 558	419	419	12	12	35	(23)	-67%	419
Public safety		-	29	29	-	-	2	(2)	-100%	29
Housing		836	24	24	-	-	2	(2)	-100%	24
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55 735	71 355	71 355	101	101	5 946	(5 846)	-98%	71 355
Planning and development		4 707	2 623	2 623	11	11	219	(208)	-95%	2 623
Road transport		51 028	68 732	68 732	90	90	5 728	(5 638)	-98%	68 732
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 078	14 033	14 033	10	10	1 169	(1 159)	-99%	14 033
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	14 033	10	10	1 169	(1 159)	-99%	14 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	412 117	443 774	443 774	76 364	76 364	36 981	39 383	106%	443 774
Expenditure - Functional										
<i>Governance and administration</i>		149 796	203 107	203 107	1 148	1 148	16 925	(15 778)	-93%	203 107
Executive and council		42 069	46 753	46 753	-	-	3 896	(3 896)	-100%	46 753
Finance and administration		106 589	154 671	154 671	1 148	1 148	12 889	(11 742)	-91%	154 671
Internal audit		1 138	1 683	1 683	-	-	140	(140)	-100%	1 683
<i>Community and public safety</i>		58 006	75 973	75 973	-	-	6 331	(6 331)	-100%	75 973
Community and social services		22 634	32 201	32 201	-	-	2 683	(2 683)	-100%	32 201
Sport and recreation		25 688	31 983	31 983	-	-	2 665	(2 665)	-100%	31 983
Public safety		6 558	7 262	7 262	-	-	605	(605)	-100%	7 262
Housing		3 127	4 526	4 526	-	-	377	(377)	-100%	4 526
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		123 815	129 729	129 729	-	-	10 811	(10 811)	-100%	129 729
Planning and development		17 710	21 546	21 546	-	-	1 795	(1 795)	-100%	21 546
Road transport		106 105	108 183	108 183	-	-	9 015	(9 015)	-100%	108 183
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		33 441	43 907	43 907	-	-	3 659	(3 659)	-100%	43 907
Energy sources		4 019	4 794	4 794	-	-	399	(399)	-100%	4 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	-	-	-	-	-	-
Waste management		28 872	39 114	39 114	-	-	3 259	(3 259)	-100%	39 114
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	365 058	452 715	452 715	1 148	1 148	37 726	(36 578)	-97%	452 715
Surplus/ (Deficit) for the year		47 058	(8 941)	(8 941)	75 216	75 216	(745)	75 961	-10198%	(8 941)

Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)

Operating budget of the institution is approved by council on municipal vote level. The municipal votes are Council, Financial Services, Technical Services, Corporate Services, Community Services, and Strategic Planning and Development. Unauthorised expenditure occurs if the total budget in a vote is exceeded by expenditure. No department is overspending. Therefore, no unauthorised expenditure incurred.

KZN212 Umdoni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL GENERAL		173 625	182 228	182 228	76 230	76 230	15 186	61 045	402,0%	182 228
Vote 2 - FINANCIAL SERVICES		149 770	156 220	156 220	11	11	13 018	(13 007)	-99,9%	156 220
Vote 3 - TECHNICAL SERVICES		57 250	71 342	71 342	10	10	5 945	(5 935)	-99,8%	71 342
Vote 4 - CORPORATE SERVICES		7 758	7 437	7 437	117	117	620	(503)	-81,1%	7 437
Vote 5 - COMMUNITY SERVICES		19 007	23 924	23 924	11	11	1 994	(1 983)	-99,5%	23 924
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		4 707	2 623	2 623	-	-	219	(219)	-100,0%	2 623
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	412 117	443 774	443 774	76 380	76 380	36 981	39 398	106,5%	443 774
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 402	50 586	50 586	-	-	4 215	(4 215)	-100,0%	50 586
Vote 2 - FINANCIAL SERVICES		24 907	50 296	50 296	-	-	4 191	(4 191)	-100,0%	50 296
Vote 3 - TECHNICAL SERVICES		127 088	134 352	134 352	-	-	11 196	(11 196)	-100,0%	134 352
Vote 4 - CORPORATE SERVICES		59 741	77 910	77 910	-	-	6 492	(6 492)	-100,0%	77 910
Vote 5 - COMMUNITY SERVICES		91 611	119 529	119 529	1 144	1 144	9 961	(8 816)	-88,5%	119 529
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		17 309	20 043	20 043	-	-	1 670	(1 670)	-100,0%	20 043
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	365 058	452 715	452 715	1 144	1 144	37 726	(36 582)	-97,0%	452 715
Surplus/ (Deficit) for the year	2	47 058	(8 941)	(8 941)	75 235	75 235	(745)	75 980	-10200,7%	(8 941)

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Table C4- Statement of Financial Performance

The operating revenue and operating expenditure disclosed on table A1 emanates from this table. The explanations for variances have been provided on pages 5 to 7.

KZN212 Umdoni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		40 948	50 034	50 034	60	60	4 170	(4 110)	-99%	50 034
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 151	13 833	13 833	10	10	1 153	(1 143)	-99%	13 833
Sale of Goods and Rendering of Services		2 863	13 098	13 098	31	31	1 091	(1 060)	-97%	13 098
Agency services		2 435	2 487	2 487	-	-	207	(207)	-100%	2 487
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 877	229	229	-	-	19	(19)	-100%	229
Interest earned from Current and Non Current Assets		14 554	12 500	12 500	-	-	1 042	(1 042)	-100%	12 500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 533	7 504	7 504	9	9	625	(616)	-99%	7 504
Licence and permits		2	2	2	7	7	0	7	5343%	2
Operational Revenue		533	382	382	2	2	32	(30)	-93%	382
Non-Exchange Revenue		332 289	353 137	353 137	76 320	76 320	29 428	46 892	159%	353 137
Property rates		120 535	130 005	130 005	-	-	10 834	(10 834)	-100%	130 005
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 123	1 663	1 663	0	0	139	(139)	-100%	1 663
Licence and permits		2 951	6 473	6 473	91	91	539	(448)	-83%	6 473
Transfer and subsidies - Operational		195 528	203 785	203 785	76 229	76 229	16 982	59 247	349%	203 785
Interest		12 152	11 210	11 210	-	-	934	(934)	-100%	11 210
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		373 237	403 171	403 171	76 380	76 380	33 598	42 782	127%	403 171
Expenditure By Type										
Employee related costs		146 204	180 736	180 736	-	-	15 061	(15 061)	-100%	180 736
Remuneration of councillors		16 335	17 631	17 631	-	-	1 469	(1 469)	-100%	17 631
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		6 439	12 076	12 076	-	-	1 006	(1 006)	-100%	12 076
Debt impairment		-	7 000	7 000	-	-	583	(583)	-100%	7 000
Depreciation and amortisation		41 194	40 873	40 873	-	-	3 406	(3 406)	-100%	40 873
Interest		-	2	2	-	-	0	(0)	-100%	2
Contracted services		103 342	124 356	124 356	1 144	1 144	10 363	(9 219)	-89%	124 356
Transfers and subsidies		2 660	3 505	3 505	-	-	292	(292)	-100%	3 505
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		48 881	66 535	66 535	3	3	5 545	(5 541)	-100%	66 535
Losses on Disposal of Assets		4	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		365 058	452 715	452 715	1 148	1 148	37 726	(36 578)	-97%	452 715
Surplus/(Deficit)		8 179	(49 544)	(49 544)	75 232	75 232	(4 128)	79 360	(0)	(49 544)
Transfers and subsidies - capital (monetary allocations)		38 879	40 603	40 603	-	-	3 384	(3 384)	(0)	40 603
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		47 058	(8 941)	(8 941)	75 232	75 232	(745)			(8 941)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		47 058	(8 941)	(8 941)	75 232	75 232	(745)			(8 941)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		47 058	(8 941)	(8 941)	75 232	75 232	(745)			(8 941)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		47 058	(8 941)	(8 941)	75 232	75 232	(745)			(8 941)

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Table C5: Capital Expenditure (Municipal Vote, standard classification, and funding)

Year to date budget of R4,1 million whilst expenditure is sitting at R1,9 million. The overall variance is sitting at 53%. Grant spending is still very low because it's the beginning of the financial year it will improve as the financial year progresses.

KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) -										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		—	—	—	—	—	—	—		—
Vote 2 - FINANCIAL SERVICES		—	—	—	—	—	—	—		—
Vote 3 - TECHNICAL SERVICES		—	87	87	1 970	1 970	7	1 962	27082%	87
Vote 4 - CORPORATE SERVICES		—	—	—	—	—	—	—		—
Vote 5 - COMMUNITY SERVICES		—	—	—	—	—	—	—		—
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		—	—	—	—	—	—	—		—
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital Multi-year expenditure	4,7	—	87	87	1 970	1 970	7	1 962	27082%	87
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		85	—	—	—	—	—	—		—
Vote 2 - FINANCIAL SERVICES		59	174	174	—	—	14	(14)	-100%	174
Vote 3 - TECHNICAL SERVICES		42 182	44 410	44 410	—	—	3 701	(3 701)	-100%	44 410
Vote 4 - CORPORATE SERVICES		6 194	4 666	4 666	—	—	389	(389)	-100%	4 666
Vote 5 - COMMUNITY SERVICES		190	—	—	—	—	—	—		—
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 659	704	704	—	—	59	(59)	-100%	704
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital single-year expenditure	4	50 368	49 954	49 954	—	—	4 163	(4 163)	-100%	49 954
Total Capital Expenditure	3	50 368	50 041	50 041	1 970	1 970	4 170	(2 200)	-53%	50 041
Capital Expenditure - Functional Classification										
Governance and administration		7 206	4 840	4 840	—	—	403	(403)	-100%	4 840
Executive and council		85	—	—	—	—	—	—		—
Finance and administration		7 122	4 840	4 840	—	—	403	(403)	-100%	4 840
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		21 295	20 291	20 291	990	990	1 691	(701)	-41%	20 291
Community and social services		13 302	17 682	17 682	990	990	1 474	(484)	-33%	17 682
Sport and recreation		7 993	2 609	2 609	—	—	217	(217)	-100%	2 609
Public safety		—	—	—	—	—	—	—		—
Housing		—	—	—	—	—	—	—		—
Health		—	—	—	—	—	—	—		—
Economic and environmental services		21 171	22 302	22 302	980	980	1 858	(879)	-47%	22 302
Planning and development		1 659	704	704	—	—	59	(59)	-100%	704
Road transport		19 512	21 597	21 597	980	980	1 800	(820)	-46%	21 597
Environmental protection		—	—	—	—	—	—	—		—
Trading services		696	2 609	2 609	—	—	217	(217)	-100%	2 609
Energy sources		—	2 609	2 609	—	—	217	(217)	-100%	2 609
Water management		—	—	—	—	—	—	—		—
Waste water management		—	—	—	—	—	—	—		—
Waste management		696	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	3	50 368	50 041	50 041	1 970	1 970	4 170	(2 200)	-53%	50 041
Funded by:										
National Government		31 513	34 654	34 654	1 970	1 970	2 888	(918)	-32%	34 654
Provincial Government		2 355	652	652	—	—	54	(54)	-100%	652
District Municipality		—	—	—	—	—	—	—		—
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		—	—	—	—	—	—	—		—
Transfers recognised - capital		33 867	35 307	35 307	1 970	1 970	2 942	(973)	-33%	35 307
Borrowing	6	—	—	—	—	—	—	—		—
Internally generated funds		16 501	14 734	14 734	—	—	1 228	(1 228)	-100%	14 734
Total Capital Funding	7	50 368	50 041	50 041	1 970	1 970	4 170	(2 200)	-53%	50 041

Table C6: Statement of Financial Position

The table below depicts the financial position of the institution in a greater detail. Our current assets are more than the current liabilities, which then indicates strong liquidity position of the institution.

KZN212 Umdoni - Table C6 Monthly Budget Statement - Financial Position -						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		146 328	128 604	128 604	247 730	128 604
Trade and other receivables from exchange transactions		22 680	22 743	22 743	22 120	22 743
Receivables from non-exchange transactions		88 179	108 684	108 684	81 781	108 684
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	15 964	-
VAT		16 163	30 143	30 143	22 308	30 143
Other current assets		95	446	446	18	446
Total current assets		273 445	290 619	290 619	389 922	290 619
Non current assets						
Investments		-	-	-	-	-
Investment property		7 511	4 752	4 752	7 511	4 752
Property, plant and equipment		654 851	671 912	671 912	625 588	671 912
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		67	14	14	67	14
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		662 691	676 939	676 939	633 428	676 939
TOTAL ASSETS		936 136	967 558	967 558	1 023 350	967 558
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		171	40	40	-	40
Consumer deposits		2 526	2 547	2 547	2 543	2 547
Trade and other payables from exchange transactions		44 605	157 329	157 329	41 456	157 329
Trade and other payables from non-exchange transactions		7 365	4	4	19 653	4
Provision		3 442	3 171	3 171	3 442	3 171
VAT		878	7 870	7 870	817	7 870
Other current liabilities		-	-	-	-	-
Total current liabilities		58 988	170 961	170 961	67 911	170 961
Non current liabilities						
Financial liabilities		110	110	110	(137)	110
Provision		29 462	36 189	36 189	20 779	36 189
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		21 874	28 290	28 290	21 874	28 290
Total non current liabilities		51 446	64 590	64 590	42 516	64 590
TOTAL LIABILITIES		110 433	235 550	235 550	110 428	235 550
NET ASSETS	2	825 703	732 008	732 008	912 923	732 008
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		822 560	728 865	728 865	826 758	728 865
Reserves and funds		3 143	3 143	3 143	10 933	3 143
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	825 703	732 008	732 008	837 690	732 008

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of July 2024 is R247,7 million. This is more than the budgeted R140.1 million. Narrations per category are as follows;

Property Rates

Collections Rnil to date are less than the anticipated year to date budget of R9,9 million. Variance is sitting at 100%. This variance is caused by the system error which is currently being resolved by the system vendor.

Service Charges

The amount accrued on service charges amounts to R0 nil, against the expected R980 thousand. The variance is 100%. This variance is caused by the system error which is currently being resolved by the system vendor.

Other Revenue

The variance is due to the anticipated refunds from SARS. The municipality has appointed the consultant to assist in resolving the vat issues.

Interest

The variance is emanating from the increased interest rates and the investments that matured.

Transfers and Subsidies - Operational

There is no variance; all grants and subsidies operational that were expected were received.

Suppliers and Employees

Payments to suppliers and employees are lower due to underspending in most of the expenditure categories as explained in the preceding sections of this report and the system error.

Transfers and Grants

Variance is due to the fact that there is underspending as explained in the preceding sections of this report.

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Capital Assets

Payments are more than the budget because the accelerated spending rate which was more than anticipated.

Consumer deposits

The budget under this category is meant for movements in the consumer deposits of which the municipality does not have control over those deposits i.e. verge deposits.

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow -										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		109 604	119 240	119 240	-	-	9 937	(9 937)	-100%	119 240
Service charges		8 818	11 758	11 758	-	-	980	(980)	-100%	11 758
Other revenue		27 519	58 233	58 233	-	-	4 853	(4 853)	-100%	58 233
Transfers and Subsidies - Operational		196 795	198 806	198 806	76 229	76 229	16 563	59 666	360%	198 806
Transfers and Subsidies - Capital		42 135	40 603	40 603	12 282	12 282	3 384	8 898	263%	40 603
Interest		14 554	12 695	12 695	-	-	1 058	(1 058)	-100%	12 695
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(343 617)	(386 545)	(386 545)	(50 865)	(50 865)	(32 183)	18 682	-58%	(386 545)
Interest		-	(2)	(2)	-	-	(0)	(0)	100%	(2)
Transfers and Subsidies		(345)	(3 505)	(3 505)	-	-	(292)	(292)	100%	(3 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		55 463	51 281	51 281	37 646	37 646	4 298	(33 348)	-776%	51 281
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(70 338)	(54 067)	(54 067)	(2 265)	(2 265)	4 506	6 771	150%	(54 067)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(70 338)	(54 067)	(54 067)	(2 265)	(2 265)	4 506	6 771	150%	(54 067)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		17	50	50	-	-	(4)	4	-100%	50
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		17	50	50	-	-	(4)	(4)	100%	50
NET INCREASE/ (DECREASE) IN CASH HELD		(14 858)	(2 736)	(2 736)	35 381	35 381	8 799			(2 736)
Cash/cash equivalents at beginning:		161 185	131 394	131 394		212 349	131 394			212 349
Cash/cash equivalents at month/year end:		146 328	128 658	128 658		247 730	140 194			209 613

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations -				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Property rates	-100%	The variance id duer to system error	To be corrected in the following month
	Service charges - Waste management	-99%	The variance id duer to system error	To be corrected in the following month
	Investment Revenue	-100%	The variance id duer to system error	To be corrected in the following month
	Own Other revenue:	-93%	The variance id duer to system error	To be corrected in the following month
	Rental of facilities	-99%	The variance id duer to system error	To be corrected in the following month
	Fines	-100%	The variance id duer to system error	To be corrected in the following month
	Licenses and permits	-83%	The variance id duer to system error	To be corrected in the following month
	Agency Fees	-100%	The variance id duer to system error	To be corrected in the following month
	Operational Revenue	-93%	The variance id duer to system error	To be corrected in the following month
	Interest earned from recievables	-100%	The variance id duer to system error	To be corrected in the following month
	Grants and subsidies	349%	The variance id duer to system error	To be corrected in the following month
2	Expenditure By Type			
	Employee Costs	-100%	The variance id duer to system error	To be corrected in the following month
	Remuneration of Councillors	-100%	The variance id duer to system error	To be corrected in the following month
	Operational Costs	-100%	The variance id duer to system error	To be corrected in the following month
	Debt Impairment	-100%	The variance id duer to system error	To be corrected in the following month
	Depreciation & Asset Impairment	-100%	The variance id duer to system error	To be corrected in the following month
	Inventory Consumed	-100%	The variance id duer to system error	To be corrected in the following month
	Contracted Services	-89%	The variance id duer to system error	To be corrected in the following month
	Transfers and Subsidies	-100%	The variance id duer to system error	To be corrected in the following month
3	Capital Expenditure			
	Capital Assets	27082%	The variance id duer to system error	To be corrected in the following month

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Table SC3: Aged Debtors

The municipality is being owed a total amount of R194 million, of which the biggest portion is owed by households sitting at R123,7 million.

The second biggest is government departments that are sitting at R50,1 million. Business debtors owing just over R14.9 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors -													
Description	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	35 276	3 465	2 492	2 346	2 191	100 030	-	-	145 801	104 567	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	6	-	-	6	6	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 220	366	290	296	289	10 484	-	-	14 945	11 068	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	3	3	3	3	759	-	-	774	765	-	-
Interest on Arrear Debtor Accounts	1810	-	40	59	86	106	46 116	-	-	46 408	46 309	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 573)	1 164	844	663	594	30 062	-	-	28 754	31 319	-	-
Total By Income Source	2000	33 926	5 038	3 689	3 395	3 183	187 456	-	-	236 687	194 034	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	12 434	750	483	384	374	49 399	-	-	63 823	50 157	-	-
Commercial	2300	3 247	457	348	362	366	14 202	-	-	18 983	14 930	-	-
Households	2400	17 551	3 581	2 727	2 560	2 351	118 863	-	-	147 633	123 774	-	-
Other	2500	694	250	131	89	92	4 992	-	-	6 249	5 173	-	-
Total By Customer Group	2600	33 926	5 038	3 689	3 395	3 183	187 456	-	-	236 687	194 034	-	-

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R46 thousand. There are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

KZN212 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors -											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	46	-	-	-	-	-	-	-	46	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	46	-	-	-	-	-	-	-	46	-

Table SC5: Investment Portfolio Analysis

All the call deposits are highly liquid short-term investments and are held for the purpose of meeting short-term commitments rather than the purpose of earning a return (interest).

The table below reflects on account balances (excluding the main account) as at the end of July 2024. Total cash available was R197,3 million. The cash coverage is 07 months.

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio -														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA :92-3600-6170		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	22 717				22 717
ABSA :2081 665 687		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-			30 000	30 000
ABSA :2081 665 726		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-			35 000	35 000
FNB :6 222 5155 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	23 251	148			23 399
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	23 301				23 301
STD BANK :5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	12 244				12 244
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	5 926	82			6 008
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 390	61			4 451
STD BANK :058762116/032		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-				-
STD BANK :058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	1 332	18			1 350
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	38 584	267			38 851
-										-				-
Municipality sub-total										131 746	576		65 000	197 321

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Table SC6: Grants Receipts

All grants that were expected to be received since in July 2024 were received.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts -										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		188 027	192 862	192 862	76 229	76 229	15 648	60 581	387,1%	192 862
Operational Revenue: General Revenue: Equitable Share	3	173 612	182 950	182 950	76 229	76 229	15 246	60 983	400,0%	182 950
Operational: Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	-	-	104	(104)	-100,0%	1 249
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 900	1 900	-	-	158	(158)	-100,0%	1 900
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		9 400	5 033	5 033	-	-	-	-	-	5 033
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	-	-	140	(140)	-100,0%	1 730
Provincial Government:		11 917	10 976	10 976	-	-	-	-	-	10 976
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Capacity Building and Other		8 417	10 976	10 976	-	-	-	-	-	10 976
Capacity Building and Other		2 500	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 000	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	199 944	203 838	203 838	76 229	76 229	15 648	60 581	387,1%	203 838
Capital Transfers and Grants										
National Government:		36 171	36 853	36 853	12 282	12 282	3 071	9 211	299,9%	36 853
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 853	36 853	12 282	12 282	3 071	9 211	299,9%	36 853
Provincial Government:		2 000	750	750	-	-	63	(63)	-100,0%	750
Specify (Add grant description)		2 000	750	750	-	-	63	(63)	-100,0%	750
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	38 171	37 603	37 603	12 282	12 282	3 134	9 148	292,0%	37 603
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	238 115	241 441	241 441	88 511	88 511	18 781	69 730	371,3%	241 441

Table SC7: Grants expenditure

The table below reflects expenditure on grants' expenditures as at July 2024. Also, these amounts are inclusive of VAT.

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		10 515	192 862	192 862	-	-	822	(822)	-100,0%	192 862
Operational Revenue:General Revenue:Equitable Share		-	182 950	182 950	-	-	-	-		182 950
Emergency Medical Service		-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	-	-	104	(104)	-100,0%	1 249
HIV and Aids		-	-	-	-	-	-	-		-
Housing Accreditation		-	-	-	-	-	-	-		-
Housing Top structure		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Integrated City Development Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 900	1 900	-	-	158	(158)	-100,0%	1 900
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]		5 501	5 033	5 033	-	-	419	(419)	-100,0%	5 033
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	-	-	140	(140)	-100,0%	1 730
Provincial Government:		11 430	10 976	10 976	-	-	915	(915)	-100,0%	10 976
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		834	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		8 417	10 976	10 976	-	-	915	(915)	-100,0%	10 976
District Municipality:		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		21 945	203 838	203 838	-	-	1 736	(1 736)	-100,0%	203 838
Capital expenditure of Transfers and Grants										
National Government:		36 171	39 799	39 799	-	-	3 321	(3 321)	-100,0%	39 799
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 799	36 799	-	-	3 071	(3 071)	-100,0%	36 799
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Energy Efficiency and Demand Side Management Grant		-	3 000	3 000	-	-	250	(250)	-100,0%	3 000
Provincial Government:		2 708	750	750	-	-	63	(63)	-100,0%	750
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		38 879	40 549	40 549	-	-	3 384	(3 384)	-100,0%	40 549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	244 387	244 387	-	-	5 120	(5 120)	-100,0%	244 387

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Table SC8: Councillor and Staff benefits

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at July 2024 is R nil this is not real it's because of the system error which is currently being resolved by the system vendor.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 307	15 366	15 366	-	-	1 281	(1 281)	-100%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	-	-	47	(47)	-100%	564
Cellphone Allowance		1 672	1 701	1 701	-	-	142	(142)	-100%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 335	17 631	17 631	-	-	1 469	(1 469)	-100%	17 631
% increase	4		7,9%	7,9%						7,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 415	5 437	5 437	-	-	453	(453)	-100%	5 437
Pension and UIF Contributions		13	13	13	-	-	1	(1)	-100%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		122	449	449	-	-	37	(37)	-100%	449
Cellphone Allowance		60	58	58	-	-	5	(5)	-100%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 611	5 958	5 958	-	-	496	(496)	-100%	5 958
% increase	4		6,2%	6,2%						6,2%
Other Municipal Staff										
Basic Salaries and Wages		94 662	112 391	112 391	-	-	9 366	(9 366)	-100%	112 391
Pension and UIF Contributions		16 447	20 409	20 409	-	-	1 701	(1 701)	-100%	20 409
Medical Aid Contributions		6 996	11 154	11 154	-	-	929	(929)	-100%	11 154
Overtime		11 034	7 684	7 684	-	-	640	(640)	-100%	7 684
Performance Bonus		7 247	9 130	9 130	-	-	761	(761)	-100%	9 130
Motor Vehicle Allowance		-	83	83	-	-	7	(7)	-100%	83
Cellphone Allowance		234	279	279	-	-	23	(23)	-100%	279
Housing Allowances		524	2 097	2 097	-	-	175	(175)	-100%	2 097
Other benefits and allowances		1 028	1 989	1 989	-	-	166	(166)	-100%	1 989
Payments in lieu of leave		1 226	3 500	3 500	-	-	292	(292)	-100%	3 500
Long service awards		-	1 785	1 785	-	-	149	(149)	-100%	1 785
Post-retirement benefit obligations		1 193	4 278	4 278	-	-	356	(356)	-100%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		140 593	174 779	174 779	-	-	14 565	(14 565)	-100%	174 779
% increase	4		24,3%	24,3%						24,3%
Total Parent Municipality		162 539	198 368	198 368	-	-	16 531	(16 531)	-100%	198 368

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of July 2024. Total amount spent to date equals to Rnil against the expected budget of R4,3 million. The variance is sitting at 100%. There was no spending because it's the begging of the year its will improve as the financial year progresses.

The maintenance of some assets is corrective maintenance rather than preventative maintenance. Therefore, spending will be incurred when the need arises.

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KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39 474	35 840	35 840	—	—	2 987	(2 987)	-100,0%	35 840
Roads Infrastructure		2 608	7 807	7 807	—	—	651	(651)	-100,0%	7 807
Roads		1 616	6 580	6 580	—	—	548	(548)	-100,0%	6 580
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		992	1 227	1 227	—	—	102	(102)	-100,0%	1 227
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		2 962	3 000	3 000	—	—	250	(250)	-100,0%	3 000
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		2 962	3 000	3 000	—	—	250	(250)	-100,0%	3 000
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		33 903	25 033	25 033	—	—	2 086	(2 086)	-100,0%	25 033
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		33 903	25 033	25 033	—	—	2 086	(2 086)	-100,0%	25 033
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		2 901	3 440	3 440	—	—	287	(287)	-100,0%	3 440
Community Facilities		2 276	2 480	2 480	—	—	207	(207)	-100,0%	2 480
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		39	280	280	—	—	23	(23)	-100,0%	280
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		238	360	360	—	—	30	(30)	-100,0%	360
Public Ablution Facilities		1 999	1 840	1 840	—	—	153	(153)	-100,0%	1 840
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		625	960	960	—	—	80	(80)	-100,0%	960
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		625	960	960	—	—	80	(80)	-100,0%	960
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		2 544	5 302	5 302	—	—	442	(442)	-100,0%	5 302
Operational Buildings		2 544	5 302	5 302	—	—	442	(442)	-100,0%	5 302
Municipal Offices		2 544	5 302	5 302	—	—	442	(442)	-100,0%	5 302
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Computer Equipment		—	24	24	—	—	2	(2)	-100,0%	24
Computer Equipment		—	24	24	—	—	2	(2)	-100,0%	24
Furniture and Office Equipment		—	48	48	—	—	4	(4)	-100,0%	48
Furniture and Office Equipment		—	48	48	—	—	4	(4)	-100,0%	48
Machinery and Equipment		1 859	2 951	2 951	—	—	246	(246)	-100,0%	2 951
Machinery and Equipment		1 859	2 951	2 951	—	—	246	(246)	-100,0%	2 951
Transport Assets		3 603	4 908	4 908	—	—	409	(409)	-100,0%	4 908
Transport Assets		3 603	4 908	4 908	—	—	409	(409)	-100,0%	4 908
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	50 380	52 513	52 513	—	—	4 376	4 376	100,0%	52 513



I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 31st July 2024 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

MRS T.C. NDLELA

MUNICIPAL MANAGER

DATE