

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

August 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 R54,1 million against year-to-date budget of R67,1 million giving rise to a variance of 94%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R45,6 million, against the expected R21,6 million. This has resulted to 111% variance. The variance is caused by the customers who opted for annual debit raising.

Refuse Removal

Amount accrued on refuse removal is R3.9 million against the expected R2,1 million. Variance is sitting at 71%. The variance is caused by the customers who opted for annual debit raising.

Investment Revenue

This relates to interests received on the call account deposits held. Interest recognised amounts to R576 thousand against the expected R2 million. The variance is 72%. Reconciliations are being finalised by Finance Department and interest will be loaded into the financial system once discrepancies are resolved.

Other Own Revenue

Rental of facilities and Equipment; R1,1 million has been recognised instead of the expected R1.2 million. Variance is sitting 4% and immaterial.

Fines; Rnil has been recognised instead of the expected R227 thousands. Variance is 100%. The variance is due to fines for the month of July & August not recognised as yet owing to the old/new year transition period.

Licenses and permits; R115 thousands has been recognised, and the municipality expected to recognised R1 million. Variance is sitting at 89%. The variance is due to minimal activities which are less than anticipated.

Agency Fees; The amount recognised amounts to R115 thousand and the municipality expected to recognise R415 thousands. Variance is sitting at 63%. The variance is a result of community protest that was never anticipated which occurred in July and August has impacted negatively in revenue collection.

Operational Revenue; R90 thousands has been recognised instead of the expected R64 thousands. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance

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is 42%. The variance is so high since it's still the beginning of the financial year, it is expected to improve during the financial year.

Interest earned from receivables; R302 thousand has been accrued instead of the expected R38 thousand. Variance is 692%. 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 R76,3 million. Variance amounts to 125%. The municipality has just received the first tranche, variance to improve as the financial year progresses.

Operating Expenditure

On the operating expenditure, R38,6 million was spent against the year-to-date budget of R75.4 million giving rise to a variance of 49%. Major contributors to this variance are Contracted Services with a variance of R16,3 million, Employee related costs of R6,5 million and Operational Costs with a variance of R8,6 million.

Employee Costs

R22,2 has been spent to date on employee related costs against the expected R30.1 million. The variance is sitting at 22%. The variance is due to vacant positions which have not yet been filled.

Remuneration of Councillors

Amount spent totals to R 2.5 million against the year-to-date budget of R2,9 million. Variance is sitting at 13%. This variance is caused by the vacant position which are not yet filled.

Operational Costs

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R2,4 million against the expected budget of R11 million. The variance is sitting at 78%. 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 R1.1 million. The debtors are assessed on a regular basis and will be impaired at year end.

Depreciation & Asset Impairment

Expenditure is R7 million against the expected budget of R6,8 million. The variance is 3%. The variance is immaterial as it's below 10%.

Inventory Consumed

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R nil against the expected budget of R2 million. Variance is sitting at 100%. Cleaning material and stationery are bought quarterly or as when needed.

Contracted Services

Expenditure is R4,3 million against the year-to-date budget of R20,7 million. Variance is 79%. 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 R584 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 R4.4 million against the expected R8,3 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	4 494 286,92	5 775 732,17	34 654 393,00	13%
Unconditional – Own Funding	0	2 455 735,50	14 734 413,00	0%
Conditional-Provincial Grants	0	108 695,67	652 174,00	0%
TOTAL	4 494 286,92	8 340 163,33	50 040 980,00	9%

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 5,1:1). 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.

	5,11
Current Assets	346 400 889
Current Liabilities	67 840 124

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance (R214,9 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	45 625	45 611	21 668	23 944	111%	130 005
Service charges	11 151	13 833	13 833	3 937	3 946	2 305	1 640	71%	13 833
Investment revenue	14 608	12 500	12 500	576	576	2 083	(1 508)	-72%	12 500
Transfers and subsidies - Operational	195 692	203 785	203 785	94	76 323	33 964	42 359	125%	203 785
Other own revenue	34 217	43 049	43 049	3 874	4 107	7 175	(3 068)	-43%	43 049
Total Revenue (excluding capital transfers and	376 202	403 171	403 171	54 105	130 563	67 195	63 368	94%	403 171
Employee costs	150 815	180 736	180 736	22 255	22 255	30 123	(7 868)	-26%	180 736
Remuneration of Councillors	16 335	17 631	17 631	2 568	2 568	2 939	(371)	-13%	17 631
Depreciation and amortisation	46 593	40 873	40 873	7 003	7 003	6 812	191	3%	40 873
Interest	3 075	2	2	-	-	0	(0)	-100%	2
Inventory consumed and bulk purchases	6 723	12 076	12 076	-	-	2 013	(2 013)	-100%	12 076
Transfers and subsidies	2 937	3 505	3 505	-	-	584	(584)	-100%	3 505
Other expenditure	185 162	197 891	197 891	5 568	6 785	32 982	(26 196)	-79%	197 891
Total Expenditure	411 641	452 715	452 715	37 394	38 612	75 453	(36 841)	-49%	452 715
Surplus/(Deficit)	(35 438)	(49 544)	(49 544)	16 711	91 951	(8 257)	100 209	-1214%	(49 544)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	40 603	2 265	2 265	6 767	(4 502)	-67%	40 603
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 111	(8 941)	(8 941)	18 976	94 216	(1 490)	95 706	-6422%	(8 941)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 111	(8 941)	(8 941)	18 976	94 216	(1 490)	95 706	-6422%	(8 941)
Capital expenditure & funds sources									
Capital expenditure	51 003	50 041	50 041	2 525	4 494	8 340	(3 846)	-46%	50 041
Capital transfers recognised	34 190	35 307	35 307	2 525	4 494	5 884	(1 390)	-24%	35 307
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 813	14 734	14 734	-	-	2 456	(2 456)	-100%	14 734
Total sources of capital funds	51 003	50 041	50 041	2 525	4 494	8 340	(3 846)	-46%	50 041
Financial position									
Total current assets	249 095	290 619	290 619		346 401				290 619
Total non current assets	661 310	676 939	676 939		658 801				676 939
Total current liabilities	67 259	170 961	170 961		67 840				170 961
Total non current liabilities	31 842	64 590	64 590		55 494				64 590
Community wealth/Equity	787 652	732 008	732 008		881 868				732 008
Cash flows									
Net cash from (used) operating	35 728	51 281	51 281	(32 019)	57 334	8 547	(48 788)	-571%	51 281
Net cash from (used) investing	(50 471)	(54 067)	(54 067)	(790)	(790)	(9 011)	(8 221)	91%	(54 067)
Net cash from (used) financing	(44)	50	50	(11)	0	8	8	94%	50
Cash/cash equivalents at the month/year end	146 398	128 658	128 658	-	214 913	130 938	(83 975)	-64%	155 633
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	36 939	5 021	3 434	3 302	190 193	-	-	-	238 888
Creditors Age Analysis									
Total Creditors	607	-	-	-	-	-	-	-	607

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										
Governance and administration		336 686	346 619	346 619	49 647	125 946	57 770	68 176	118%	346 619
Executive and council		173 625	182 963	182 963	-	76 230	30 494	45 737	150%	182 963
Finance and administration		163 061	163 656	163 656	49 647	49 716	27 276	22 440	82%	163 656
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 149	11 766	11 766	28	55	1 961	(1 906)	-97%	11 766
Community and social services		8 756	11 295	11 295	17	32	1 882	(1 850)	-98%	11 295
Sport and recreation		2 558	419	419	5	17	70	(53)	-76%	419
Public safety		-	29	29	-	-	5	(5)	-100%	29
Housing		836	24	24	6	6	4	2	51%	24
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 838	71 355	71 355	2 456	2 578	11 893	(9 314)	-78%	71 355
Planning and development		5 071	2 623	2 623	25	36	437	(401)	-92%	2 623
Road transport		51 767	68 732	68 732	2 431	2 542	11 455	(8 913)	-78%	68 732
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 078	14 033	14 033	4 239	4 248	2 339	1 909	82%	14 033
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	14 033	4 239	4 248	2 339	1 909	82%	14 033
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 752	443 774	443 774	56 370	132 828	73 962	58 865	80%	443 774
Expenditure - Functional										
Governance and administration		189 980	203 107	203 107	20 769	21 985	33 851	(11 866)	-35%	203 107
Executive and council		42 055	46 753	46 753	3 113	3 129	7 792	(4 663)	-60%	46 753
Finance and administration		146 787	154 671	154 671	17 584	18 783	25 778	(6 995)	-27%	154 671
Internal audit		1 138	1 683	1 683	72	72	280	(208)	-74%	1 683
Community and public safety		59 217	75 973	75 973	4 773	4 774	12 662	(7 888)	-62%	75 973
Community and social services		23 716	32 201	32 201	2 314	2 314	5 367	(3 052)	-57%	32 201
Sport and recreation		25 751	31 983	31 983	1 770	1 770	5 331	(3 561)	-67%	31 983
Public safety		6 623	7 262	7 262	493	493	1 210	(718)	-59%	7 262
Housing		3 127	4 526	4 526	197	197	754	(557)	-74%	4 526
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		126 179	129 729	129 729	9 294	9 294	21 621	(12 328)	-57%	129 729
Planning and development		17 771	21 546	21 546	1 049	1 049	3 591	(2 542)	-71%	21 546
Road transport		108 408	108 183	108 183	8 245	8 245	18 030	(9 786)	-54%	108 183
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36 264	43 907	43 907	2 559	2 559	7 318	(4 758)	-65%	43 907
Energy sources		4 019	4 794	4 794	367	367	799	(432)	-54%	4 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	41	41	-	41	-	-
Waste management		31 695	39 114	39 114	2 152	2 152	6 519	(4 367)	-67%	39 114
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	411 641	452 715	452 715	37 394	38 612	75 453	(36 841)	-49%	452 715
Surplus/ (Deficit) for the year		7 111	(8 941)	(8 941)	18 976	94 216	(1 490)	95 706	-6422%	(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	30 371	45 859	151,0%	182 228
Vote 2 - FINANCIAL SERVICES		151 633	156 220	156 220	48 429	48 427	26 037	22 391	86,0%	156 220
Vote 3 - TECHNICAL SERVICES		57 758	71 342	71 342	6 519	6 528	11 890	(5 363)	-45,1%	71 342
Vote 4 - CORPORATE SERVICES		11 428	7 437	7 437	1 218	1 289	1 239	49	4,0%	7 437
Vote 5 - COMMUNITY SERVICES		19 237	23 924	23 924	179	318	3 987	(3 670)	-92,0%	23 924
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		5 071	2 623	2 623	25	36	437	(401)	-91,7%	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	418 752	443 774	443 774	56 370	132 828	73 962	58 865	79,6%	443 774
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 388	50 586	50 586	3 552	3 568	8 431	(4 863)	-57,7%	50 586
Vote 2 - FINANCIAL SERVICES		60 321	50 296	50 296	12 297	12 349	8 383	3 966	47,3%	50 296
Vote 3 - TECHNICAL SERVICES		132 055	134 352	134 352	10 094	10 094	22 392	(12 298)	-54,9%	134 352
Vote 4 - CORPORATE SERVICES		62 696	77 910	77 910	3 237	3 240	12 985	(9 745)	-75,0%	77 910
Vote 5 - COMMUNITY SERVICES		93 975	119 529	119 529	7 406	8 551	19 921	(11 370)	-57,1%	119 529
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		18 207	20 043	20 043	809	809	3 340	(2 532)	-75,8%	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	411 641	452 715	452 715	37 394	38 612	75 453	(36 841)	-48,8%	452 715
Surplus/ (Deficit) for the year	2	7 111	(8 941)	(8 941)	18 976	94 216	(1 490)	95 706	-6422,2%	(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
Revenue									%	
Exchange Revenue		41 952	50 034	50 034	6 265	6 394	8 339	(1 945)	-23%	50 034
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 151	13 833	13 833	3 937	3 946	2 305	1 640	71%	13 833
Sale of Goods and Rendering of Services		3 572	13 098	13 098	86	117	2 183	(2 066)	-95%	13 098
Agency services		2 589	2 487	2 487	155	155	415	(260)	-63%	2 487
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 877	229	229	302	302	38	264	692%	229
Interest earned from Current and Non Current Assets		14 608	12 500	12 500	576	576	2 083	(1 508)	-72%	12 500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 620	7 504	7 504	1 192	1 201	1 251	(50)	-4%	7 504
Licence and permits		2	2	2	-	7	0	7	2616%	2
Operational Revenue		533	382	382	18	90	64	27	42%	382
Non-Exchange Revenue		334 250	353 137	353 137	47 841	124 169	58 856	65 313	111%	353 137
Property rates		120 535	130 005	130 005	45 625	45 611	21 668	23 944	111%	130 005
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 198	1 663	1 663	-	0	277	(277)	-100%	1 663
Licence and permits		2 951	6 473	6 473	3	115	1 079	(964)	-89%	6 473
Transfer and subsidies - Operational		195 692	203 785	203 785	94	76 323	33 964	42 359	125%	203 785
Interest		12 152	11 210	11 210	2 119	2 119	1 868	251	13%	11 210
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 722	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		376 202	403 171	403 171	54 105	130 563	67 195	63 368	94%	403 171
Expenditure By Type										
Employee related costs		150 815	180 736	180 736	22 255	22 255	30 123	(7 868)	-26%	180 736
Remuneration of councillors		16 335	17 631	17 631	2 568	2 568	2 939	(371)	-13%	17 631
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		6 723	12 076	12 076	-	-	2 013	(2 013)	-100%	12 076
Debt impairment		24 747	7 000	7 000	-	-	1 167	(1 167)	-100%	7 000
Depreciation and amortisation		46 593	40 873	40 873	7 003	7 003	6 812	191	3%	40 873
Interest		3 075	2	2	-	-	0	(0)	-100%	2
Contracted services		104 540	124 356	124 356	3 221	4 382	20 726	(16 344)	-79%	124 356
Transfers and subsidies		2 937	3 505	3 505	-	-	584	(584)	-100%	3 505
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		53 973	66 535	66 535	2 347	2 403	11 089	(8 686)	-78%	66 535
Losses on Disposal of Assets		1 901	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		411 641	452 715	452 715	37 394	38 612	75 453	(36 841)	-49%	452 715
Surplus/(Deficit)		(35 438)	(49 544)	(49 544)	16 711	91 951	(8 257)	100 209	(0)	(49 544)
Transfers and subsidies - capital (monetary allocations)		38 879	40 603	40 603	2 265	2 265	6 767	(4 502)	(0)	40 603
Transfers and subsidies - capital (in-kind)		3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 111	(8 941)	(8 941)	18 976	94 216	(1 490)			(8 941)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 111	(8 941)	(8 941)	18 976	94 216	(1 490)			(8 941)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		7 111	(8 941)	(8 941)	18 976	94 216	(1 490)			(8 941)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		7 111	(8 941)	(8 941)	18 976	94 216	(1 490)			(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 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2024/25 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	-	-	14	(14)	-100%	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	-	-	14	(14)	-100%	87
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		192	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		63	174	174	-	-	29	(29)	-100%	174
Vote 3 - TECHNICAL SERVICES		42 332	44 410	44 410	2 525	4 494	7 402	(2 907)	-39%	44 410
Vote 4 - CORPORATE SERVICES		6 518	4 666	4 666	-	-	778	(778)	-100%	4 666
Vote 5 - COMMUNITY SERVICES		239	-	-	-	-	-	-	-	-
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 659	704	704	-	-	117	(117)	-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	51 003	49 954	49 954	2 525	4 494	8 326	(3 831)	-46%	49 954
Total Capital Expenditure	3	51 003	50 041	50 041	2 525	4 494	8 340	(3 846)	-46%	50 041
Capital Expenditure - Functional Classification										
Governance and administration		7 792	4 840	4 840	-	-	807	(807)	-100%	4 840
Executive and council		192	-	-	-	-	-	-	-	-
Finance and administration		7 600	4 840	4 840	-	-	807	(807)	-100%	4 840
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 345	20 291	20 291	2 525	3 515	3 382	133	4%	20 291
Community and social services		13 302	17 682	17 682	868	1 858	2 947	(1 089)	-37%	17 682
Sport and recreation		8 042	2 609	2 609	1 657	1 657	435	1 222	281%	2 609
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21 171	22 302	22 302	-	980	3 717	(2 737)	-74%	22 302
Planning and development		1 659	704	704	-	-	117	(117)	-100%	704
Road transport		19 512	21 597	21 597	-	980	3 600	(2 620)	-73%	21 597
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		696	2 609	2 609	-	-	435	(435)	-100%	2 609
Energy sources		-	2 609	2 609	-	-	435	(435)	-100%	2 609
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		696	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 003	50 041	50 041	2 525	4 494	8 340	(3 846)	-46%	50 041
Funded by:										
National Government		32 531	34 654	34 654	2 525	4 494	5 776	(1 281)	-22%	34 654
Provincial Government		1 659	652	652	-	-	109	(109)	-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		34 190	35 307	35 307	2 525	4 494	5 884	(1 390)	-24%	35 307
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	16 813	14 734	14 734	-	-	2 456	(2 456)	-100%	14 734
Total Capital Funding	7	51 003	50 041	50 041	2 525	4 494	8 340	(3 846)	-46%	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		146 398	128 604	128 604	214 913	128 604
Trade and other receivables from exchange transactions		16 313	22 743	22 743	19 987	22 743
Receivables from non-exchange transactions		69 199	108 684	108 684	94 161	108 684
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		17 003	30 143	30 143	17 158	30 143
Other current assets		182	446	446	182	446
Total current assets		249 095	290 619	290 619	346 401	290 619
Non current assets						
Investments		–	–	–	–	–
Investment property		7 511	4 752	4 752	7 446	4 752
Property, plant and equipment		653 467	671 912	671 912	651 029	671 912
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		261	261	261	261	261
Intangible assets		71	14	14	65	14
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		661 310	676 939	676 939	658 801	676 939
TOTAL ASSETS		910 405	967 558	967 558	1 005 202	967 558
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		301	40	40	301	40
Consumer deposits		2 526	2 547	2 547	2 537	2 547
Trade and other payables from exchange transactions		53 049	157 329	157 329	39 881	157 329
Trade and other payables from non-exchange transactions		6 935	4	4	20 271	4
Provision		4 289	3 171	3 171	4 217	3 171
VAT		158	7 870	7 870	632	7 870
Other current liabilities		–	–	–	–	–
Total current liabilities		67 259	170 961	170 961	67 840	170 961
Non current liabilities						
Financial liabilities		175	110	110	175	110
Provision		31 667	36 189	36 189	31 667	36 189
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	28 290	28 290	23 652	28 290
Total non current liabilities		31 842	64 590	64 590	55 494	64 590
TOTAL LIABILITIES		99 101	235 550	235 550	123 334	235 550
NET ASSETS	2	811 304	732 008	732 008	881 868	732 008
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		784 288	728 865	728 865	878 504	728 865
Reserves and funds		3 363	3 143	3 143	3 363	3 143
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	787 652	732 008	732 008	881 868	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 August 2024 is R214.9, million. This is more than the budgeted R130.9 million. Narrations per category are as follows;

Property Rates

Collections R8.2 million to date are less than the anticipated year to date budget of R19,8 million. Variance is sitting at 59%. This variance is a result of community riots, and the municipality was not operational in July and August.

Service Charges

The amount accrued on service charges amounts to R575 thousand against the expected R1.9 million. The variance is 71%. This variance is a result of community riots, and the municipality was not operational in July and August.

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

Reconciliations are being finalised by Finance Department and interest will be loaded into the financial system once discrepancies are resolved.

Transfers and Subsidies - Operational

All grants and subsidies operational that were expected were received in July & August 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.

Transfers and Grants

Variance is due to the fact that there is the spending is still low since it's the beginning of the financial year it is expected to improve during the year.

Capital Assets

Payments are less than the budget because it's the beginning of the financial year it is expected to improve during the year.

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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		107 431	119 240	119 240	8 227	8 227	19 873	(11 646)	-59%	119 240
Service charges		11 151	11 758	11 758	575	575	1 960	(1 384)	-71%	11 758
Other revenue		11 310	58 233	58 233	1 517	3 680	9 705	(6 026)	-62%	58 233
Transfers and Subsidies - Operational		194 693	198 806	198 806	2 213	78 442	33 134	45 308	137%	198 806
Transfers and Subsidies - Capital		38 171	40 603	40 603	1 200	13 482	6 767	6 715	99%	40 603
Interest		14 608	12 695	12 695			2 116	(2 116)	-100%	12 695
Dividends		-	-	-			-	-		-
Payments										
Suppliers and employees		(338 692)	(386 545)	(386 545)	(45 718)	(47 038)	(64 424)	(17 386)	27%	(386 545)
Interest		(6)	(2)	(2)			(0)	(0)	100%	(2)
Transfers and Subsidies		(2 937)	(3 505)	(3 505)	(33)	(33)	(584)	(551)	94%	(3 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 728	51 281	51 281	(32 019)	57 334	8 547	(48 788)	-571%	51 281
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		532	-	-			-	-		-
Decrease (increase) in non-current receivables		-	-	-			-	-		-
Decrease (increase) in non-current investments		-	-	-			-	-		-
Payments										
Capital assets		(51 003)	(54 067)	(54 067)	(790)	(790)	(9 011)	(8 221)	91%	(54 067)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 471)	(54 067)	(54 067)	(790)	(790)	(9 011)	(8 221)	91%	(54 067)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(44)	-	-			-	-		-
Borrowing long term/refinancing		-	-	-			-	-		-
Increase (decrease) in consumer deposits		-	50	50	(11)	0	8	(8)	-94%	50
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(44)	50	50	(11)	0	8	8	94%	50
NET INCREASE/ (DECREASE) IN CASH HELD		(14 787)	(2 736)	(2 736)	(32 820)	56 545	(456)			(2 736)
Cash/cash equivalents at beginning:		161 185	131 394	131 394		158 369	131 394			158 369
Cash/cash equivalents at month/year end:		146 398	128 658	128 658		214 913	130 938			155 633

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	111%	The variance is caused by the customers who opted for annual debit	No action required to monitor the variance
	Service charges - Waste management	71%	The variance is caused by the customers who opted for annual debit	No action required to monitor the variance
	Investment Revenue	-72%	Reconciliations are being finalised by Finance Department and interest	No action required to monitor the variance
	Own Other revenue:	42%	The variance is so high since it's still the beginning of the financial year	No action required to monitor the variance
	Rental of facilities	-4%	N/A	N/A
	Fines	-100%	July & August fines have not yet recognised to be recognised in the financial year	No action required to monitor the variance
	Licenses and permits	-89%	The variance is due to minimal activities which are less than anticipated	No action required to monitor the variance
	Agency Fees	-63%	Community riots have resulted in the negative impact in the community	No action required to monitor the variance
	Operational Revenue	42%	The variance is so high since it's still the beginning of the financial year	No action required to monitor the variance
	Interest earned from receivables	692%	The variance is due to the increasing old debt	No action required to monitor the variance
	Grants and subsidies	125%	Some grants spending has not yet been recognised as revenue	No action required to monitor the variance
2	Expenditure By Type			
	Employee Costs	-26%	The variance is due to vacant positions which have not yet been filled	No action required to monitor the variance
	Remuneration of Councillors	-13%	The variance is due to vacant positions which have not yet been filled	No action required to monitor the variance
	Operational Costs	-78%	Operational costs are so huge because the municipality was not operational	No action required to monitor the variance
	Debt Impairment	-100%	The debtors are assessed on a regular basis and will be impaired at the end of the year	No action required to monitor the variance
	Depreciation & Asset Impairment	3%	N/A	N/A
	Inventory Consumed	-100%	Spending is low because the municipality was not operational in July	No action required to monitor the variance
	Contracted Services	-79%	Spending is low because the municipality was not operational in July	No action required to monitor the variance
	Transfers and Subsidies	-100%	Spending is low because the municipality was not operational in July	No action required to monitor the variance
3	Capital Expenditure			
	Capital Assets	-46%	Unforeseen circumstances which occurred in the municipality resulted	No action required to monitor the variance

Table SC3: Aged Debtors

The municipality is being owed a total amount of R238.8 million, of which the biggest portion is owed by households sitting at R149,5 million.

The second biggest is government departments that are sitting at R63,7 million. Business debtors owing just over R13.2 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	37 938	2 726	2 243	2 244	101 104				146 254	103 348	-	-
Receivables from Exchange Transactions - Waste Water Management	1500					6				6	6	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 635	302	269	287	10 698				15 191	10 984	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 530	1 161	840	658	18 938				23 128	19 596	-	-
Interest on Arrear Debtor Accounts	1810	47	62	79	110	47 021				47 320	47 131	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	(6 211)	769	3	3	12 426				6 990	12 429	-	-
Total By Income Source	2000	36 939	5 021	3 434	3 302	190 193	-	-	-	238 888	193 495	-	-
2023/24 - totals only													
										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	12 793	751	482	384	49 368				63 778	49 752	-	-
Commercial	2300	3 651	418	338	365	14 500				19 273	14 866	-	-
Households	2400	19 778	3 608	2 483	2 463	121 208				149 540	123 671	-	-
Other	2500	717	244	131	89	5 117				6 298	5 206	-	-
Total By Customer Group	2600	36 939	5 021	3 434	3 302	190 193	-	-	-	238 888	193 495	-	-

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R607 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 R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	607	-	-	-	-	-	-	-	607	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	607	-	-	-	-	-	-	-	607	-

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 August 2024. Total cash available was R197,3 million. The cash coverage is 06 months.

	6 Month
Cash and cash equivalents	17 591 972
Unspent Conditional Grants	17 368 011
Overdraft	-
Short Term Investments	197 321 337
Total Annual Operational Expenditure	404 841 949

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	23 399				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	6 008				6 008
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 451				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	1 350				1 350
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	38 851				38 851
-										-				-
Municipality sub-total										197 321	-		-	197 321
Entities														
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
-		-	-	-					-	-	-	-	-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									197 321	-		-	197 321

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Table SC6: Grants Receipts

All grants that were expected to be received since in August 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		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 August 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

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 August 2024 is R24.8 million.

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	2 212	2 212	2 561	(349)	-14%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	49	49	94	(45)	-48%	564
Cellphone Allowance		1 672	1 701	1 701	307	307	283	23	8%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 335	17 631	17 631	2 568	2 568	2 939	(371)	-13%	17 631
% increase	4		7,9%	7,9%						7,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 768	5 437	5 437	384	384	906	(522)	-58%	5 437
Pension and UIF Contributions		12	13	13	1	1	2	(1)	-58%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	449	449	14	14	75	(61)	-82%	449
Cellphone Allowance		57	58	58	4	4	10	(6)	-59%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	0	0	0	(0)	-61%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 259	5 958	5 958	402	402	993	(591)	-59%	5 958
% increase	4		13,3%	13,3%						13,3%
Other Municipal Staff										
Basic Salaries and Wages		95 584	112 391	112 391	15 742	15 742	18 732	(2 990)	-16%	112 391
Pension and UIF Contributions		16 447	20 409	20 409	2 645	2 645	3 402	(756)	-22%	20 409
Medical Aid Contributions		6 996	11 154	11 154	594	594	1 859	(1 265)	-68%	11 154
Overtime		11 780	7 684	7 684	1 574	1 574	1 281	294	23%	7 684
Performance Bonus		7 247	9 130	9 130	23	23	1 522	(1 499)	-98%	9 130
Motor Vehicle Allowance		-	83	83	56	56	14	42	301%	83
Cellphone Allowance		234	279	279	43	43	47	(3)	-8%	279
Housing Allowances		524	2 097	2 097	79	79	349	(270)	-77%	2 097
Other benefits and allowances		1 028	1 989	1 989	170	170	331	(162)	-49%	1 989
Payments in lieu of leave		1 630	3 500	3 500	92	92	583	(491)	-84%	3 500
Long service awards		856	1 785	1 785	-	-	298	(298)	-100%	1 785
Post-retirement benefit obligations	2	4 066	4 278	4 278	715	715	713	2	0%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	120	120	-	120	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		146 394	174 779	174 779	21 852	21 852	29 130	(7 277)	-25%	174 779
% increase	4		19,4%	19,4%						19,4%
Total Parent Municipality		167 987	198 368	198 368	24 823	24 823	33 061	(8 239)	-25%	198 368

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of August 2024. Total amount spent to date equals to R122 thousands against the expected budget of R4,3 million. The variance is sitting at 98.6%. There was low 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	-	-	5 973	(5 973)	-100,0%	35 840
Roads Infrastructure		2 608	7 807	7 807	-	-	1 301	(1 301)	-100,0%	7 807
Roads		1 616	6 580	6 580	-	-	1 097	(1 097)	-100,0%	6 580
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		992	1 227	1 227	-	-	205	(205)	-100,0%	1 227
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 962	3 000	3 000	-	-	500	(500)	-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	-	-	500	(500)	-100,0%	3 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		33 903	25 033	25 033	-	-	4 172	(4 172)	-100,0%	25 033
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		33 903	25 033	25 033	-	-	4 172	(4 172)	-100,0%	25 033
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 901	3 440	3 440	122	122	573	(452)	-78,8%	3 440
Community Facilities		2 276	2 480	2 480	34	34	413	(379)	-91,8%	2 480
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		39	280	280	-	-	47	(47)	-100,0%	280
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		238	360	360	34	34	60	(26)	-43,4%	360
Public Ablution Facilities		1 999	1 840	1 840	-	-	307	(307)	-100,0%	1 840
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		625	960	960	88	88	160	(72)	-45,2%	960
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		625	960	960	88	88	160	(72)	-45,2%	960
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2 544	5 302	5 302	-	-	884	(884)	-100,0%	5 302
Operational Buildings		2 544	5 302	5 302	-	-	884	(884)	-100,0%	5 302
Municipal Offices		2 544	5 302	5 302	-	-	884	(884)	-100,0%	5 302
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Computer Equipment		-	24	24	-	-	4	(4)	-100,0%	24
Computer Equipment		-	24	24	-	-	4	(4)	-100,0%	24
Furniture and Office Equipment		-	48	48	-	-	8	(8)	-100,0%	48
Furniture and Office Equipment		-	48	48	-	-	8	(8)	-100,0%	48
Machinery and Equipment		1 859	2 951	2 951	-	-	492	(492)	-100,0%	2 951
Machinery and Equipment		1 859	2 951	2 951	-	-	492	(492)	-100,0%	2 951
Transport Assets		3 603	4 908	4 908	-	-	818	(818)	-100,0%	4 908
Transport Assets		3 603	4 908	4 908	-	-	818	(818)	-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	122	122	8 752	8 631	98,6%	52 513



I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 31st August 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.

MR S.E. NXELE

ACTING MUNICIPAL MANAGER

DATE