

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

September 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 R129,4 million against year-to-date budget of R100.7 million giving rise to a variance of 28%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R43,4 million, against the expected R32,5 million. This has resulted to 34% variance. The variance is caused by the customers who opted for annual debit raising.

Refuse Removal

Amount accrued on refuse removal is R4.7 million against the expected R3,4 million. Variance is sitting at 37%. 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 R3.4 million against the expected R3.1 million. The variance is 10%.

Other Own Revenue

Rental of facilities and Equipment; R1,8 million has been recognised instead of the expected R1.8 million. Variance is sitting 3% and immaterial as its below 10%.

Fines; Rnil has been recognised instead of the expected R416 thousands. Variance is 100%. The variance is due to fines for the month of July to September not recognised as yet owing to the old/new year transition period.

Licenses and permits; R358 thousands has been recognised, and the municipality expected to recognised R1.6 million. Variance is sitting at 78%. The variance is due to minimal activities which are less than anticipated.

Agency Fees; The amount recognised amounts to R318 thousand and the municipality expected to recognise R622 thousands. Variance is sitting at 49%. The variance is a result of community protest that was never anticipated which occurred in July and August has impacted negatively in revenue collection. This is expected to improve during the year.

Operational Revenue; R110 thousands has been recognised instead of the expected R96 thousands. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 15%. 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; R394 thousand has been accrued instead of the expected R57 thousand. Variance is 588%. The variance is due to the increasing old debt and the impact of the July and August community strike which affected the service delivery very negatively hence debt is increasing and low collection rate.

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 R80,7 million. Variance amounts to 59%. The municipality has just received the first tranche, variance to improve as the financial year progresses.

Operating Expenditure

On the operating expenditure, R77,3 million was spent against the year-to-date budget of R113.1 million giving rise to a variance of 32%. Major contributors to this variance are Contracted Services with a variance of R12,3 million, Employee related costs of R7,9 million and Operational Costs with a variance of R7 million.

Employee Costs

R34,6 million has been spent to date on employee related costs against the expected R45.1 million. The variance is sitting at 23%. The variance is due to vacant positions which have not yet been filled.

Remuneration of Councillors

Amount spent totals to R 3.9 million against the year-to-date budget of R4,4 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 R9,4 million against the expected budget of R16.6 million. The variance is sitting at 42%. The variance is caused by the once off transactions which will be paid during the financial year like the insurance, management fee (SALGA) 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 R1.7 million. The debtors are assessed on a regular basis and will be impaired at year end.

Depreciation & Asset Impairment

Expenditure is R10.5 million against the expected budget of R10,2 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 R3 million. Variance is sitting at 100%. Cleaning material and stationery are bought quarterly or as when needed. Here there are transactions undergoing SCM processes.

Contracted Services

Expenditure is R18,7 million against the year-to-date budget of R31 million. Variance is 40%. The variance is at this stage because it's the first quarter. It will improve as the financial year progresses.

Transfers and Subsidies

Expenditure is R6 thousand against the year-to-date budget of R876 thousand. The variance is 99%. 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 R4.8 million against the expected R12.5 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	4 840 400,78	8 663 580,00	34 654 393,00	13%
Unconditional – Own Funding	0	3 683 586,00	14 734 413,00	0%
Conditional-Provincial Grants	0	163 041,00	652 174,00	0%
TOTAL	4 840 400.78	12 510 207.00	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 5,6:1). 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.

	5,62
Current Assets	298 185 634
Current Liabilities	53 061 410

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance (R185,1 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 - M03 September									
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	(2 207)	43 404	32 501	10 903	34%	130 005
Service charges	11 151	13 833	13 833	799	4 744	3 458	1 286	37%	13 833
Investment revenue	14 608	12 500	12 500	2 869	3 445	3 125	320	10%	12 500
Transfers and subsidies - Operational	195 692	203 785	203 785	4 464	80 787	50 946	29 841	59%	203 785
Other own revenue	34 217	43 049	43 049	(7 075)	(2 968)	10 762	(13 730)	-128%	43 049
Total Revenue (excluding capital transfers and	376 202	403 171	403 171	(1 151)	129 412	100 793	28 619	28%	403 171
Employee costs	150 815	180 736	180 736	12 382	34 637	45 184	(10 547)	-23%	180 736
Remuneration of Councilors	16 335	17 631	17 631	1 287	3 855	4 408	(553)	-13%	17 631
Depreciation and amortisation	46 593	40 873	40 873	3 502	10 505	10 218	287	3%	40 873
Interest	3 075	2	2	-	-	1	(1)	-100%	2
Inventory consumed and bulk purchases	6 723	12 076	12 076	-	-	3 019	(3 019)	-100%	12 076
Transfers and subsidies	2 937	3 505	3 505	6	6	876	(870)	-99%	3 505
Other expenditure	185 162	197 891	197 891	21 583	28 352	49 473	(21 121)	-43%	197 891
Total Expenditure	411 641	452 715	452 715	38 759	77 354	113 179	(35 824)	-32%	452 715
Surplus/(Deficit)	(35 438)	(49 544)	(49 544)	(39 910)	52 058	(12 386)	64 444	-520%	(49 544)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	40 603	3 301	5 566	10 151	(4 584)	-45%	40 603
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)	59 859	-2678%	(8 941)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)	59 859	-2678%	(8 941)
Capital expenditure & funds sources									
Capital expenditure	51 003	50 041	50 041	346	4 840	12 510	(7 670)	-61%	50 041
Capital transfers recognised	34 190	35 307	35 307	346	4 840	8 827	(3 986)	-45%	35 307
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 813	14 734	14 734	-	-	3 684	(3 684)	-100%	14 734
Total sources of capital funds	51 003	50 041	50 041	346	4 840	12 510	(7 670)	-61%	50 041
Financial position									
Total current assets	249 095	290 619	290 619		298 186				290 619
Total non current assets	661 310	676 939	676 939		655 645				676 939
Total current liabilities	67 259	170 961	170 961		53 061				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		845 275				732 008
Cash flows									
Net cash from (used) operating	35 728	51 281	51 281	(27 067)	42 314	12 820	(29 494)	-230%	51 281
Net cash from (used) investing	(50 471)	(54 067)	(54 067)	(2 235)	(3 025)	(13 517)	(10 492)	78%	(54 067)
Net cash from (used) financing	(44)	50	50	63	64	13	(51)	-408%	50
Cash/cash equivalents at the month/year end	146 398	128 658	128 658	-	185 751	130 710	(55 041)	-42%	143 662
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	7 774	31 038	4 453	3 202	171 255	-	-	-	217 722
Creditors Age Analysis									
Total Creditors	6 469	-	-	-	-	-	-	-	6 469

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						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue - Functional									%	
<i>Governance and administration</i>		336 686	346 619	346 619	(6 654)	119 292	86 655	32 637	38%	346 619
Executive and council		173 625	182 963	182 963	1	76 232	45 741	30 491	67%	182 963
Finance and administration		163 061	163 656	163 656	(6 656)	43 060	40 914	2 146	5%	163 656
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 149	11 766	11 766	39	94	2 942	(2 848)	-97%	11 766
Community and social services		8 756	11 295	11 295	28	60	2 824	(2 763)	-98%	11 295
Sport and recreation		2 558	419	419	7	24	105	(81)	-77%	419
Public safety		-	29	29	-	-	7	(7)	-100%	29
Housing		836	24	24	3	9	6	3	59%	24
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 838	71 355	71 355	7 876	10 455	17 839	(7 384)	-41%	71 355
Planning and development		5 071	2 623	2 623	55	91	656	(565)	-86%	2 623
Road transport		51 767	68 732	68 732	7 821	10 364	17 183	(6 819)	-40%	68 732
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 078	14 033	14 033	890	5 138	3 508	1 630	46%	14 033
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	14 033	890	5 138	3 508	1 630	46%	14 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 752	443 774	443 774	2 151	134 978	110 943	24 035	22%	443 774
Expenditure - Functional										
<i>Governance and administration</i>		189 980	203 107	203 107	22 905	44 873	50 776	(5 903)	-12%	203 107
Executive and council		42 055	46 753	46 753	904	4 017	11 688	(7 671)	-66%	46 753
Finance and administration		146 787	154 671	154 671	22 000	40 784	38 667	2 116	5%	154 671
Internal audit		1 138	1 683	1 683	-	72	421	(348)	-83%	1 683
<i>Community and public safety</i>		59 217	75 973	75 973	1 085	5 859	18 993	(13 134)	-69%	75 973
Community and social services		23 716	32 201	32 201	462	2 777	8 050	(5 274)	-66%	32 201
Sport and recreation		25 751	31 983	31 983	623	2 393	7 996	(5 603)	-70%	31 983
Public safety		6 623	7 262	7 262	-	493	1 816	(1 323)	-73%	7 262
Housing		3 127	4 526	4 526	-	197	1 131	(934)	-83%	4 526
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		126 179	129 729	129 729	14 101	23 395	32 432	(9 037)	-28%	129 729
Planning and development		17 771	21 546	21 546	2 940	3 988	5 386	(1 398)	-26%	21 546
Road transport		108 408	108 183	108 183	11 162	19 407	27 046	(7 639)	-28%	108 183
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 264	43 907	43 907	668	3 228	10 977	(7 749)	-71%	43 907
Energy sources		4 019	4 794	4 794	-	367	1 198	(832)	-69%	4 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	-	41	-	41	-	-
Waste management		31 695	39 114	39 114	668	2 820	9 778	(6 959)	-71%	39 114
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	411 641	452 715	452 715	38 759	77 354	113 178	(35 824)	-32%	452 715
Surplus/ (Deficit) for the year		7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)	59 859	-2679%	(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	1	76 232	45 557	30 675	67,3%	182 228
Vote 2 - FINANCIAL SERVICES		151 633	156 220	156 220	(7 260)	41 167	39 055	2 112	5,4%	156 220
Vote 3 - TECHNICAL SERVICES		57 758	71 342	71 342	8 099	14 626	17 836	(3 209)	-18,0%	71 342
Vote 4 - CORPORATE SERVICES		11 428	7 437	7 437	604	1 893	1 859	34	1,8%	7 437
Vote 5 - COMMUNITY SERVICES		19 237	23 924	23 924	651	969	5 981	(5 012)	-83,8%	23 924
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		5 071	2 623	2 623	55	91	656	(565)	-86,1%	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	2 151	134 978	110 943	24 035	21,7%	443 774
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 388	50 586	50 586	904	4 456	12 646	(8 190)	-64,8%	50 586
Vote 2 - FINANCIAL SERVICES		60 321	50 296	50 296	13 520	25 869	12 574	13 295	105,7%	50 296
Vote 3 - TECHNICAL SERVICES		132 055	134 352	134 352	12 199	22 293	33 588	(11 295)	-33,6%	134 352
Vote 4 - CORPORATE SERVICES		62 696	77 910	77 910	7 049	10 290	19 477	(9 188)	-47,2%	77 910
Vote 5 - COMMUNITY SERVICES		93 975	119 529	119 529	2 368	10 919	29 882	(18 962)	-63,5%	119 529
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		17 370	20 043	20 043	2 719	3 527	5 011	(1 483)	-29,6%	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	410 804	452 715	452 715	38 759	77 354	113 178	(35 824)	-31,7%	452 715
Surplus/ (Deficit) for the year	2	7 948	(8 941)	(8 941)	(36 609)	57 624	(2 235)	59 859	-2678,8%	(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		41 952	50 034	50 034	4 935	11 329	12 509	(1 179)	-9%	50 034
Service charges - Electricity		-	-	-	0	0	-	0	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 151	13 833	13 833	798	4 744	3 458	1 286	37%	13 833
Sale of Goods and Rendering of Services		3 572	13 098	13 098	377	495	3 274	(2 780)	-85%	13 098
Agency services		2 589	2 487	2 487	164	318	622	(304)	-49%	2 487
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 877	229	229	92	394	57	337	588%	229
Interest earned from Current and Non Current Assets		14 608	12 500	12 500	2 869	3 445	3 125	320	10%	12 500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 620	7 504	7 504	616	1 816	1 876	(60)	-3%	7 504
Licence and permits		2	2	2	-	7	0	7	1714%	2
Operational Revenue		533	382	382	19	110	96	14	15%	382
Non-Exchange Revenue		334 250	353 137	353 137	(6 086)	118 083	88 284	29 799	34%	353 137
Property rates		120 535	130 005	130 005	(2 207)	43 404	32 501	10 903	34%	130 005
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 198	1 663	1 663	-	0	416	(416)	-100%	1 663
Licence and permits		2 951	6 473	6 473	243	358	1 618	(1 260)	-78%	6 473
Transfer and subsidies - Operational		195 692	203 785	203 785	4 464	80 787	50 946	29 841	59%	203 785
Interest		12 152	11 210	11 210	(8 585)	(6 466)	2 803	(9 269)	-331%	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	(1 151)	129 412	100 793	28 619	28%	403 171
Expenditure By Type										
Employee related costs		150 815	180 736	180 736	12 382	34 637	45 184	(10 547)	-23%	180 736
Remuneration of councillors		16 335	17 631	17 631	1 287	3 855	4 408	(553)	-13%	17 631
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		6 723	12 076	12 076	-	-	3 019	(3 019)	-100%	12 076
Debt impairment		24 747	7 000	7 000	-	-	1 750	(1 750)	-100%	7 000
Depreciation and amortisation		46 593	40 873	40 873	3 502	10 505	10 218	287	3%	40 873
Interest		3 075	2	2	-	-	1	(1)	-100%	2
Contracted services		104 540	124 356	124 356	14 390	18 755	31 089	(12 334)	-40%	124 356
Transfers and subsidies		2 937	3 505	3 505	6	6	876	(870)	-99%	3 505
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		53 973	66 535	66 535	7 193	9 596	16 634	(7 037)	-42%	66 535
Losses on Disposal of Assets		1 901	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		411 641	452 715	452 715	38 759	77 354	113 178	(35 824)	-32%	452 715
Surplus/(Deficit)		(35 438)	(49 544)	(49 544)	(39 910)	52 058	(12 385)	64 443	(0)	(49 544)
Transfers and subsidies - capital (monetary allocations)		38 879	40 603	40 603	3 301	5 566	10 151	(4 584)	(0)	40 603
Transfers and subsidies - capital (in-kind)		3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)			(8 941)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)			(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)	(36 609)	57 624	(2 235)			(8 941)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 111	(8 941)	(8 941)	(36 609)	57 624	(2 235)			(8 941)

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

Actual expenditure incurred is R4,8 million whilst year to date expenditure is sitting at R12,5 million. The overall variance is sitting at 61%. 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) - M03 September										
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	-	-	22	(22)	-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	-	-	22	(22)	-100%	87
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		192	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		63	174	174	-	-	43	(43)	-100%	174
Vote 3 - TECHNICAL SERVICES		42 332	44 410	44 410	346	4 840	11 103	(6 262)	-56%	44 410
Vote 4 - CORPORATE SERVICES		6 518	4 666	4 666	-	-	1 166	(1 166)	-100%	4 666
Vote 5 - COMMUNITY SERVICES		239	-	-	-	-	-	-	-	-
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 659	704	704	-	-	176	(176)	-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	346	4 840	12 489	(7 648)	-61%	49 954
Total Capital Expenditure	3	51 003	50 041	50 041	346	4 840	12 510	(7 670)	-61%	50 041
Capital Expenditure - Functional Classification										
Governance and administration		7 792	4 840	4 840	-	-	1 210	(1 210)	-100%	4 840
Executive and council		192	-	-	-	-	-	-	-	-
Finance and administration		7 600	4 840	4 840	-	-	1 210	(1 210)	-100%	4 840
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 345	20 291	20 291	346	3 861	5 073	(1 212)	-24%	20 291
Community and social services		13 302	17 682	17 682	-	1 858	4 421	(2 563)	-58%	17 682
Sport and recreation		8 042	2 609	2 609	346	2 003	652	1 351	207%	2 609
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21 171	22 302	22 302	-	980	5 575	(4 596)	-82%	22 302
Planning and development		1 659	704	704	-	-	176	(176)	-100%	704
Road transport		19 512	21 597	21 597	-	980	5 399	(4 420)	-82%	21 597
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		696	2 609	2 609	-	-	652	(652)	-100%	2 609
Energy sources		-	2 609	2 609	-	-	652	(652)	-100%	2 609
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		696	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 003	50 041	50 041	346	4 840	12 510	(7 670)	-61%	50 041
Funded by:										
National Government		32 531	34 654	34 654	346	4 840	8 664	(3 823)	-44%	34 654
Provincial Government		1 659	652	652	-	-	163	(163)	-100%	652
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		34 190	35 307	35 307	346	4 840	8 827	(3 986)	-45%	35 307
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		16 813	14 734	14 734	-	-	3 684	(3 684)	-100%	14 734
Total Capital Funding	7	51 003	50 041	50 041	346	4 840	12 510	(7 670)	-61%	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 - M03 September						
Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		146 398	128 604	128 604	185 751	128 604
Trade and other receivables from exchange transactions		16 313	22 743	22 743	20 601	22 743
Receivables from non-exchange transactions		69 199	108 684	108 684	72 567	108 684
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		17 003	30 143	30 143	19 085	30 143
Other current assets		182	446	446	182	446
Total current assets		249 095	290 619	290 619	298 186	290 619
Non current assets						
Investments		-	-	-	-	-
Investment property		7 511	4 752	4 752	7 413	4 752
Property, plant and equipment		653 467	671 912	671 912	647 909	671 912
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		71	14	14	62	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	655 645	676 939
TOTAL ASSETS		910 405	967 558	967 558	953 831	967 558
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		301	40	40	301	40
Consumer deposits		2 526	2 547	2 547	2 475	2 547
Trade and other payables from exchange transactions		53 049	157 329	157 329	32 975	157 329
Trade and other payables from non-exchange transactions		6 935	4	4	12 506	4
Provision		4 289	3 171	3 171	4 136	3 171
VAT		158	7 870	7 870	669	7 870
Other current liabilities		-	-	-	-	-
Total current liabilities		67 259	170 961	170 961	53 061	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	108 555	235 550
NET ASSETS	2	811 304	732 008	732 008	845 275	732 008
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		784 288	728 865	728 865	841 912	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	845 275	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 September 2024 is R185.7 million. This is more than the budgeted R130.7 million. Narrations per category are as follows;

Property Rates

Collections are R19.6 million to date are less than the anticipated year to date budget of R29,8 million. Variance is sitting at 34%. This variance is a result of community riots, and the municipality was not operational in July and August it's results in under collection.

Service Charges

The amount accrued on service charges amounts to R1.5 million against the expected R2.9 million. The variance is 49%. 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

An amount of R2.8 million was recognised against the expected interest of R3.1 million which results in a variance of R10%, this variance will be monitored.

Transfers and Subsidies - Operational

All grants and subsidies operational that were expected to be received were received in July & August as per NT payment schedule.

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 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 - M03 September

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										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		107 431	119 240	119 240	11 445	19 672	29 810	(10 138)	-34%	119 240
Service charges		11 151	11 758	11 758	923	1 498	2 939	(1 441)	-49%	11 758
Other revenue		11 310	58 233	58 233	283	3 962	14 558	(10 596)	-73%	58 233
Transfers and Subsidies - Operational		194 693	198 806	198 806		78 442	49 701	28 741	58%	198 806
Transfers and Subsidies - Capital		38 171	40 603	40 603		13 482	10 151	3 331	33%	40 603
Interest		14 608	12 695	12 695	2 869	2 869	3 174	(305)	-10%	12 695
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(338 692)	(386 545)	(386 545)	(42 510)	(77 502)	(96 636)	(19 134)	20%	(386 545)
Interest		(6)	(2)	(2)			(1)	(1)	100%	(2)
Transfers and Subsidies		(2 937)	(3 505)	(3 505)	(77)	(110)	(876)	(767)	87%	(3 505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 728	51 281	51 281	(27 067)	42 314	12 820	(29 494)	-230%	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)	(2 235)	(3 025)	(13 517)	(10 492)	78%	(54 067)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 471)	(54 067)	(54 067)	(2 235)	(3 025)	(13 517)	(10 492)	78%	(54 067)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(44)	-	-			-	-		-
Borrowing long term/refinancing		-	-	-			-	-		-
Increase (decrease) in consumer deposits		-	50	50	63	64	13	51	408%	50
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(44)	50	50	63	64	13	(51)	-408%	50
NET INCREASE/ (DECREASE) IN CASH HELD		(14 787)	(2 736)	(2 736)	(29 239)	39 353	(684)			(2 736)
Cash/cash equivalents at beginning:		161 185	131 394	131 394		146 398	131 394			146 398
Cash/cash equivalents at month/year end:		146 398	128 658	128 658		185 751	130 710			143 662

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M03 September				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	34%	The variance is caused by the customers who opted for annual debit	No action required to monitor the variance
	Service charges - Waste management	37%	The variance is caused by the customers who opted for annual debit	No action required to monitor the variance
	Investment Revenue	10%	This 10% variance will change as the financial year progresses	No action required to monitor the variance
	Own Other revenue:	15%	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	-3%	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	-78%	The variance is due to minimal activities which are less than anticipated	No action required to monitor the variance
	Agency Fees	-49%	Community riots have resulted in the negative impact in the community	No action required to monitor the variance
	Operational Revenue	15%	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	588%	The variance is due to the increasing old debt	No action required to monitor the variance
	Grants and subsidies	59%	Some grants spending has not yet been recognised hence low grant	No action required to monitor the variance
2	Expenditure By Type			
	Employee Costs	-23%	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	-42%	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	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	-40%	Spending is low because the municipality was not operational in July	No action required to monitor the variance
	Transfers and Subsidies	-99%	Spending is low because the municipality was not operational in July	No action required to monitor the variance
3	Capital Expenditure			
	Capital Assets	-61%	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 R217.7 million, of which the biggest portion is owed by households sitting at R149,1 million.

The second biggest is government departments that are sitting at R43,6 million. Business debtors owing just over R18.5 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
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	4 682	27 643	2 330	2 052	90 422				127 129	92 474	-	-
Receivables from Exchange Transactions - Waste Water Management	1500									-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 242	2 489	267	254	10 756				15 008	11 010	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 800	836	1 008	796	19 396				23 835	20 192	-	-
Interest on Arrear Debtor Accounts	1810	45	67	80	97	38 246				38 535	38 343	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	6	3	769	3	12 435				13 215	12 438	-	-
Total By Income Source	2000	7 774	31 038	4 453	3 202	171 255	-	-	-	217 722	174 457	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	970	12 308	752	483	29 111	-			43 624	29 594	-	-
Commercial	2300	1 006	2 855	334	301	14 020				18 517	14 321	-	-
Households	2400	5 780	14 918	3 272	2 326	122 884				149 180	125 210	-	-
Other	2500	18	957	95	92	5 240				6 402	5 332	-	-
Total By Customer Group	2600	7 774	31 038	4 453	3 202	171 255	-	-	-	217 722	174 457	-	-

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R6.4 million. 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 - M03 September											
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	1 745	-	-	-	-	-	-	-	1 745	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4 724	-	-	-	-	-	-	-	4 724	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6 469	-	-	-	-	-	-	-	6 469	-

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 September 2024. Total cash available was R179.2 million. The cash coverage is 05 months.

	5 Month
Cash and cash equivalents	6 478 028
Unspent Conditional Grants	12 512 720
Overdraft	-
Short Term Investments	179 273 440
Total Annual Operational Expenditure	404 841 949

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September														
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	271			22 988
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	457			23 708
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	23 301	120	-20120205,43		3 301
STD BANK :5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	12 244	562		120	12 926
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	5 926	165			6 091
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 390	122			4 512
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	36			1 368
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	38 243	1 136			39 379
-										-				-
Municipality sub-total										196 405	2 869		120	179 273
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									196 405	2 869		120	179 273

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Table SC6: Grants Receipts

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

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
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	-	79 056	48 216	30 841	64,0%	192 862
Operational Revenue:General Revenue:Equitable Share		173 612	182 950	182 950	-	76 229	45 738	30 492	66,7%	182 950
Operational:Revenue:General Revenue:Fuel Levy	3	-	-	-	-	-	-	-	-	-
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	-	313	312	1	0,2%	1 249
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 900	1 900	-	1 900	475	1 425	300,0%	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	-	-	1 258	(1 258)	-100,0%	5 033
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	-	614	432	182	42,1%	1 730
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 917	10 976	10 976	-	-	2 744	(2 744)	-100,0%	10 976
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Capacity Building and Other		8 417	10 976	10 976	-	-	2 744	(2 744)	-100,0%	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	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	199 944	203 838	203 838	-	79 056	50 960	28 097	55,1%	203 838
Capital Transfers and Grants										
National Government:		36 171	39 853	39 853	-	12 874	9 963	2 911	29,2%	39 853
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 853	36 853	-	11 674	9 213	2 461	26,7%	36 853
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	3 000	3 000	-	1 200	750	450	60,0%	3 000
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Provincial Government:		2 000	750	750	-	-	188	(188)	-100,0%	750
Specify (Add grant description)		2 000	750	750	-	-	188	(188)	-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	40 603	40 603	-	12 874	10 151	2 723	26,8%	40 603
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	238 115	244 441	244 441	-	91 930	61 110	30 820	50,4%	244 441

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Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	4 464	4 558	48 216	(43 658)	-90,5%	192 862
Operational Revenue:General Revenue:Equitable Share		-	182 950	182 950	-	-	45 738	(45 738)	-100,0%	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	-	-	312	(312)	-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	560	645	475	170	35,8%	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	3 899	3 899	1 258	2 641	209,9%	5 033
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	5	14	432	(419)	-96,9%	1 730
Provincial Government:		11 430	10 976	10 976	904	2 525	2 744	(219)	-8,0%	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	904	2 525	2 744	(219)	-8,0%	10 976
District Municipality:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		21 945	203 838	203 838	5 368	7 082	50 960	(43 877)	-86,1%	203 838
Capital expenditure of Transfers and Grants										
National Government:		36 171	39 799	39 799	398	5 566	9 950	(4 383)	-44,1%	39 799
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 799	36 799	398	5 566	9 200	(3 633)	-39,5%	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	-	-	750	(750)	-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	398	5 566	10 012	(4 446)	-44,4%	40 549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	244 387	244 387	5 766	12 649	60 972	(48 323)	-79,3%	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 September 2024 is R38.4 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		14 307	15 366	15 366	1 103	3 664	3 842	(178)	-5%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	38	132	141	(9)	-7%	564
Cellphone Allowance		1 672	1 701	1 701	146	430	425	5	1%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 335	17 631	17 631	1 287	4 225	4 408	(182)	-4%	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	452	1 358	1 359	(1)	0%	5 437
Pension and UIF Contributions		12	13	13	1	3	3	0	6%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	449	449	22	96	112	(16)	-14%	449
Cellphone Allowance		57	58	58	4	14	14	(1)	-6%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	6	6	0	6	2549%	1
Payments in lieu of leave		-	-	-	80	80	-	80	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	12	12	-	12	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 259	5 958	5 958	577	1 570	1 489	80	5%	5 958
% increase	4		13,3%	13,3%						13,3%
Other Municipal Staff										
Basic Salaries and Wages		95 584	112 391	112 391	8 470	27 201	28 098	(896)	-3%	112 391
Pension and UIF Contributions		16 447	20 409	20 409	1 489	4 890	5 102	(212)	-4%	20 409
Medical Aid Contributions		6 996	11 154	11 154	-	1 859	2 788	(929)	-33%	11 154
Overtime		11 780	7 684	7 684	885	2 166	1 921	245	13%	7 684
Performance Bonus		7 247	9 130	9 130	-	1 522	2 282	(761)	-33%	9 130
Motor Vehicle Allowance		-	83	83	7	21	21	-	-	83
Cellphone Allowance		234	279	279	117	164	70	94	135%	279
Housing Allowances		524	2 097	2 097	45	394	524	(130)	-25%	2 097
Other benefits and allowances		1 028	1 989	1 989	78	409	497	(88)	-18%	1 989
Payments in lieu of leave		1 630	3 500	3 500	-	583	875	(292)	-33%	3 500
Long service awards		856	1 785	1 785	-	298	446	(149)	-33%	1 785
Post-retirement benefit obligations		4 066	4 278	4 278	599	1 311	1 069	242	23%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	116	116	-	116	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		146 394	174 779	174 779	11 805	40 935	43 695	(2 760)	-6%	174 779
% increase	4		19,4%	19,4%						19,4%
Total Parent Municipality		167 987	198 368	198 368	13 669	46 730	49 592	(2 862)	-6%	198 368

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of September 2024. Total amount spent to date equals to R4.2 million against the expected budget of R13,1 million. The variance is sitting at 67.6%. There was low spending because it's the first quarter and because of the interruptions that happened in July and August which has impacted the municipality very negatively.

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 - M03 September										
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	3 948	3 948	8 960	(5 012)	-55,9%	35 840
Roads Infrastructure		2 608	7 807	7 807	-	-	1 952	(1 952)	-100,0%	7 807
Roads		1 616	6 580	6 580	-	-	1 645	(1 645)	-100,0%	6 580
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		992	1 227	1 227	-	-	307	(307)	-100,0%	1 227
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 962	3 000	3 000	-	-	750	(750)	-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	-	-	750	(750)	-100,0%	3 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		33 903	25 033	25 033	3 948	3 948	6 258	(2 310)	-36,9%	25 033
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		33 903	25 033	25 033	3 948	3 948	6 258	(2 310)	-36,9%	25 033
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 901	3 440	3 440	61	183	860	(678)	-78,8%	3 440
Community Facilities		2 276	2 480	2 480	17	51	620	(569)	-91,8%	2 480
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		39	280	280	-	-	70	(70)	-100,0%	280
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		238	360	360	17	51	90	(39)	-43,4%	360
Public Ablution Facilities		1 999	1 840	1 840	-	-	460	(460)	-100,0%	1 840
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		625	960	960	44	132	240	(108)	-45,2%	960
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		625	960	960	44	132	240	(108)	-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	120	120	1 325	(1 206)	-90,9%	5 302
Operational Buildings		2 544	5 302	5 302	120	120	1 325	(1 206)	-90,9%	5 302
Municipal Offices		2 544	5 302	5 302	120	120	1 325	(1 206)	-90,9%	5 302
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Computer Equipment		-	24	24	-	-	6	(6)	-100,0%	24
Computer Equipment		-	24	24	-	-	6	(6)	-100,0%	24
Furniture and Office Equipment		-	48	48	-	-	12	(12)	-100,0%	48
Furniture and Office Equipment		-	48	48	-	-	12	(12)	-100,0%	48
Machinery and Equipment		1 859	2 951	2 951	-	-	738	(738)	-100,0%	2 951
Machinery and Equipment		1 859	2 951	2 951	-	-	738	(738)	-100,0%	2 951
Transport Assets		3 603	4 908	4 908	-	-	1 227	(1 227)	-100,0%	4 908
Transport Assets		3 603	4 908	4 908	-	-	1 227	(1 227)	-100,0%	4 908
Land		-	-	-	-	-	-	-	-	-
25'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	4 129	4 251	13 128	8 878	67,6%	52 513



I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 30th September 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 N.G. KUMALO

ACTING MUNICIPAL MANAGER

DATE