

# **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**

**November 2024**

**2024/25 Financial Year**

## TABLE OF CONTENTS

Glossary	3
Executive Summary	4
Monthly Budget Statement Summary	5
Financial Performance (Standard Classification)	10
Financial Performance (revenue and expenditure by municipal vote)	11
Financial Performance (Revenue and Expenditure)	12
Capital Expenditure (by Municipal Vote)	13
Financial Position	15
Cash Flow	16
PART 2 – SUPPORTING DOCUMENTATION	
Material Variances	19
Debtors' Analysis	20
Creditors Analysis	21
Investment Portfolio Analysis	22
Allocation of grant receipts and expenditure	23
Expenditure on councillors, employees and managers	25
Repairs and Maintenance	26
Municipal Manager's Quality Certification	28

## 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 R163 million against year-to-date budget of R167,9 million giving rise to a variance of 3%. Variance contributing factors are explained in the sub headings of the revenue items.

#### *Property Rates*

The amount accrued on rates amounts to R59,7 million, against the expected R54,1 million. This has resulted to 10% variance. The variance is caused by the customers who opted for annual debit raising.

#### *Refuse Removal*

Amount accrued on refuse removal is R6.4 million against the expected R5,7 million. Variance is sitting at 12%. 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 R4 million against the expected R5.2 million. The variance is 22%, the variance is caused by the fact that interest from ABSA bank has not yet been recognised.

#### *Other Own Revenue*

Rental of facilities and Equipment; R3,2 million has been recognised instead of the expected R3,1 million. Variance is sitting 4% and immaterial as its below 10%

Fines; R438.26 has been recognised instead of the expected R693 070,00. Variance is 100%. A percentage is below than anticipated and is expected to improve during holiday seasons. Another reason why fines are very low it's because of the July and August strike which had a negative impact in the municipality.

Licenses and permits; R1 million has been recognised, and the municipality expected to recognised R2.6 million. Variance is sitting at 60%. Two months of the first quarter municipality was not operational.

Agency Fees; The amount recognised amounts to R318 272,77 and the municipality expected to recognise R1 million Variance is sitting at 69%. Two months of the first quarter municipality was not operational. This is expected to improve during the year.

Operational Revenue; R212 817.75 has been recognised instead of the expected R159 320,00. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 33%.

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

The variance is so high since it's still in the second quarter, it is expected to improve during the financial year.

Interest earned from receivables; R800 532.37 has been accrued instead of the expected R95 415,00. Variance is 739%. 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 R80,9 million. Variance amounts to 5%. The municipality has just received the first tranche and second trench for Disaster relief grant, Municipal infrastructure grant and Integrated electrification programme, variance to improve as the financial year progresses.

### **Operating Expenditure**

On the operating expenditure, R159,3 million was spent against the year-to-date budget of R188,6 million giving rise to a variance of 16%. Major contributors to this variance are Employee related cost with a variance of R9.4 million, Operational cost R5.6 million and Contacted services with a variance of R5,5 million.

### *Employee Costs*

R65,8 million has been spent to date on employee related costs against the expected R75.3 million. The variance is sitting at 13%. The variance is due to vacant posts not filled resulting from the resignations, retirements and deaths. In addition to that, there is an impact of provisions which will be recognised at year-end.

### *Remuneration of Councillors*

Amount spent totals to R 6.5 million against the year-to-date budget of R7,3 million. Variance is sitting at 11%.

### *Operational Costs*

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R22 million against the expected budget of R27.7 million. The variance is sitting at 20%. 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 Municipality was also not fully operational in July and August 2024.

*Debt Impairment*

Expenditure is R0 against the expected budget of R2.9 million. The debtors are assessed on a regular basis and will be impaired at year end.

*Depreciation & Asset Impairment*

Expenditure is R17.5 million against the expected budget of R17 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 R525 905,74 against the expected budget of R5 million. Variance is sitting at 90%. There are transactions undergoing SCM processes in November 2024 and expenditure will reflect once payment is made.

*Contracted Services*

Expenditure is R46,2 million against the year-to-date budget of R51,8 million. Variance is 11%. The variance is at this stage because we are in the second quarter. It will improve as the financial year progresses.

*Transfers and Subsidies*

Expenditure is R519 900,52 against the year-to-date budget of R1,4 million. The variance is 64%. More expenditure will be incurred when further payments are done during the course of the financial year.

### **Capital Expenditure**

On Capital Expenditure the municipality has spent a total of R26.2 million against the expected R20.8 million budget to date. This will be explained more on table C5 where departmental expenditures are reflected.

#### **CAPITAL EXPENDITURE (VAT EXCLUSIVE)**

<b>Funding</b>	<b>Year-to-Date Actual</b>	<b>Year-to-Date Budget</b>	<b>Full Year Projection</b>	<b>Percentage Spent to date</b>
Conditional – MIG & FMG	14 657 830.77	14 439 330.42	34 654 393,00	42.3%
Unconditional – Own Funding	11 659 541.26	6 139 338,75	14 734 413,00	78.5%
Conditional-Provincial Grants	0	271 739,17	652 174,00	0%
<b>TOTAL</b>	<b>26 227 372.03</b>	<b>20 850 408.33</b>	<b>50 040 980,00</b>	<b>52.41%</b>

### **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 4,13:1). 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.

	4,13
Current Assets	255 903 813
Current Liabilities	61 926 853

### **Cash Flows**

The municipality ended the month with a positive cash and cash equivalents balance R147 million.



UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

# 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 - M05 November									
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
<b>Financial Performance</b>									
Property rates	120 535	130 005	130 005	8 091	59 767	54 169	5 598	10%	130 005
Service charges	11 151	13 833	13 833	870	6 467	5 764	703	12%	13 833
Investment revenue	14 608	12 500	12 500	1 000	4 056	5 208	(1 152)	-22%	12 500
Transfers and subsidies - Operational	195 692	203 785	203 785	112	80 972	84 910	(3 938)	-5%	203 785
Other own revenue	34 217	43 049	43 049	11 687	11 742	17 937	(6 195)	-35%	43 049
<b>Total Revenue (excluding capital transfers and</b>	<b>376 202</b>	<b>403 171</b>	<b>403 171</b>	<b>21 760</b>	<b>163 005</b>	<b>167 988</b>	<b>(4 983)</b>	<b>-3%</b>	<b>403 171</b>
Employee costs	150 815	180 736	180 736	19 082	65 858	75 307	(9 449)	-13%	180 736
Remuneration of Councilors	16 335	17 631	17 631	1 322	6 551	7 346	(795)	-11%	17 631
Depreciation and amortisation	46 593	40 873	40 873	3 502	17 509	17 031	478	3%	40 873
Interest	3 075	2	2	-	-	1	(1)	-100%	2
Inventory consumed and bulk purchases	6 723	12 076	12 076	256	526	5 032	(4 506)	-90%	12 076
Transfers and subsidies	2 937	3 505	3 505	415	520	1 460	(941)	-64%	3 505
Other expenditure	185 162	197 891	197 891	26 989	68 344	82 455	(14 111)	-17%	197 891
<b>Total Expenditure</b>	<b>411 641</b>	<b>452 715</b>	<b>452 715</b>	<b>51 566</b>	<b>159 307</b>	<b>188 631</b>	<b>(29 324)</b>	<b>-16%</b>	<b>452 715</b>
<b>Surplus/(Deficit)</b>	<b>(35 438)</b>	<b>(49 544)</b>	<b>(49 544)</b>	<b>(29 806)</b>	<b>3 697</b>	<b>(20 643)</b>	<b>24 341</b>	<b>-118%</b>	<b>(49 544)</b>
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	40 603	8 920	15 925	16 918	(992)	-6%	40 603
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>	<b>23 348</b>	<b>-627%</b>	<b>(8 941)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>	<b>23 348</b>	<b>-627%</b>	<b>(8 941)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 003</b>	<b>50 041</b>	<b>50 041</b>	<b>17 330</b>	<b>26 227</b>	<b>20 850</b>	<b>5 377</b>	<b>26%</b>	<b>50 041</b>
Capital transfers recognised	34 190	35 307	35 307	7 756	14 658	14 711	(53)	-0%	35 307
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 813	14 734	14 734	9 574	11 570	6 139	5 430	88%	14 734
<b>Total sources of capital funds</b>	<b>51 003</b>	<b>50 041</b>	<b>50 041</b>	<b>17 330</b>	<b>26 227</b>	<b>20 850</b>	<b>5 377</b>	<b>26%</b>	<b>50 041</b>
<b>Financial position</b>									
Total current assets	249 095	290 619	290 619		255 904				290 619
Total non current assets	661 310	676 939	676 939		670 029				676 939
Total current liabilities	67 259	170 961	170 961		61 927				170 961
Total non current liabilities	31 842	64 590	64 590		55 494				64 590
<b>Community wealth/Equity</b>	<b>787 652</b>	<b>732 008</b>	<b>732 008</b>		<b>808 512</b>				<b>732 008</b>
<b>Cash flows</b>									
Net cash from (used) operating	35 728	51 281	51 281	(13 033)	20 530	21 367	837	4%	51 281
Net cash from (used) investing	(50 471)	(54 067)	(54 067)	(14 543)	(19 896)	(22 528)	(2 632)	12%	(54 067)
Net cash from (used) financing	(44)	50	50	(5)	55	21	(34)	-165%	50
<b>Cash/cash equivalents at the month/year end</b>	<b>146 398</b>	<b>128 658</b>	<b>128 658</b>	<b>-</b>	<b>147 088</b>	<b>130 254</b>	<b>(16 833)</b>	<b>-13%</b>	<b>143 662</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 965	3 945	3 505	21 333	175 347	-	-	-	211 095
<b>Creditors Age Analysis</b>									
Total Creditors	3 765	-	-	-	-	-	-	-	3 765

**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) - M05 November										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	Budget Year 2024/25 YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		336 686	346 619	346 619	11 060	140 503	144 425	(3 921)	-3%	346 619
Executive and council		173 625	182 963	182 963	2	76 235	76 234	1	0%	182 963
Finance and administration		163 061	163 656	163 656	11 058	64 268	68 190	(3 922)	-6%	163 656
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 149	11 766	11 766	45	170	4 903	(4 732)	-97%	11 766
Community and social services		8 756	11 295	11 295	19	94	4 706	(4 612)	-98%	11 295
Sport and recreation		2 558	419	419	24	61	175	(114)	-65%	419
Public safety		-	29	29	-	-	12	(12)	-100%	29
Housing		836	24	24	3	16	10	6	61%	24
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 838	71 355	71 355	18 523	30 990	29 731	1 258	4%	71 355
Planning and development		5 071	2 623	2 623	148	332	1 093	(761)	-70%	2 623
Road transport		51 767	68 732	68 732	18 375	30 658	28 638	2 019	7%	68 732
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 078	14 033	14 033	1 050	7 267	5 847	1 420	24%	14 033
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	14 033	1 050	7 267	5 847	1 420	24%	14 033
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	418 752	443 774	443 774	30 680	178 930	184 906	(5 976)	-3%	443 774
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		189 980	203 107	203 107	18 418	62 796	84 628	(21 832)	-26%	203 107
Executive and council		42 055	46 753	46 753	5 557	17 896	19 481	(1 585)	-8%	46 753
Finance and administration		146 787	154 671	154 671	12 699	44 419	64 446	(20 027)	-31%	154 671
Internal audit		1 138	1 683	1 683	161	481	701	(220)	-31%	1 683
<i>Community and public safety</i>		59 217	75 973	75 973	6 892	23 821	31 655	(7 834)	-25%	75 973
Community and social services		23 716	32 201	32 201	2 804	10 324	13 417	(3 093)	-23%	32 201
Sport and recreation		25 751	31 983	31 983	2 847	9 420	13 326	(3 907)	-29%	31 983
Public safety		6 623	7 262	7 262	882	2 898	3 026	(128)	-4%	7 262
Housing		3 127	4 526	4 526	358	1 179	1 886	(707)	-37%	4 526
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		126 179	129 729	129 729	21 760	59 024	54 054	4 971	9%	129 729
Planning and development		17 771	21 546	21 546	1 379	5 266	8 977	(3 712)	-41%	21 546
Road transport		108 408	108 183	108 183	20 381	53 758	45 076	8 682	19%	108 183
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 264	43 907	43 907	4 496	13 666	18 295	(4 628)	-25%	43 907
Energy sources		4 019	4 794	4 794	-	1 049	1 997	(948)	-47%	4 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	112	319	-	319	-	-
Waste management		31 695	39 114	39 114	4 384	12 298	16 297	(3 999)	-25%	39 114
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	411 641	452 715	452 715	51 566	159 307	188 631	(29 324)	-16%	452 715
<b>Surplus/ (Deficit) for the year</b>		7 111	(8 941)	(8 941)	(20 886)	19 623	(3 726)	23 348	-627%	(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) - M05 November										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL GENERAL		173 625	182 228	182 228	2	76 235	75 928	307	0,4%	182 228
Vote 2 - FINANCIAL SERVICES		151 633	156 220	156 220	10 296	60 865	65 092	(4 226)	-6,5%	156 220
Vote 3 - TECHNICAL SERVICES		57 758	71 342	71 342	18 978	36 130	29 726	6 404	21,5%	71 342
Vote 4 - CORPORATE SERVICES		11 428	7 437	7 437	762	3 402	3 099	304	9,8%	7 437
Vote 5 - COMMUNITY SERVICES		19 237	23 924	23 924	493	1 965	9 968	(8 003)	-80,3%	23 924
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		5 071	2 623	2 623	148	332	1 093	(761)	-69,7%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>418 752</b>	<b>443 774</b>	<b>443 774</b>	<b>30 680</b>	<b>178 930</b>	<b>184 906</b>	<b>(5 976)</b>	<b>-3,2%</b>	<b>443 774</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COUNCIL GENERAL		44 388	50 586	50 586	5 718	18 968	21 077	(2 109)	-10,0%	50 586
Vote 2 - FINANCIAL SERVICES		60 321	50 296	50 296	2 692	10 319	20 957	(10 638)	-50,8%	50 296
Vote 3 - TECHNICAL SERVICES		132 055	134 352	134 352	23 410	61 600	55 980	5 620	10,0%	134 352
Vote 4 - CORPORATE SERVICES		62 696	77 910	77 910	8 011	24 984	32 462	(7 478)	-23,0%	77 910
Vote 5 - COMMUNITY SERVICES		93 975	119 529	119 529	10 428	38 424	49 804	(11 380)	-22,8%	119 529
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		18 207	20 043	20 043	1 306	5 013	8 351	(3 339)	-40,0%	20 043
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>411 641</b>	<b>452 715</b>	<b>452 715</b>	<b>51 566</b>	<b>159 307</b>	<b>188 631</b>	<b>(29 324)</b>	<b>-15,5%</b>	<b>452 715</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>	<b>23 348</b>	<b>-626,7%</b>	<b>(8 941)</b>

# UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

## 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) - M05 November										
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
<b>Revenue</b>										
<b>Exchange Revenue</b>		41 952	50 034	50 034	12 032	25 293	20 848	4 446	21%	50 034
Service charges - Electricity		-	-	-	-	1	-	1		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		11 151	13 833	13 833	870	6 466	5 764	703	12%	13 833
Sale of Goods and Rendering of Services		3 572	13 098	13 098	9 206	10 181	5 457	4 724	87%	13 098
Agency services		2 589	2 487	2 487	-	318	1 036	(718)	-69%	2 487
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		1 877	229	229	180	801	95	705	739%	229
Interest earned from Current and Non Current Assets		14 608	12 500	12 500	1 000	4 056	5 208	(1 152)	-22%	12 500
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7 620	7 504	7 504	758	3 250	3 127	124	4%	7 504
Licence and permits		2	2	2	-	7	1	6	987%	2
Operational Revenue		533	382	382	18	212	159	53	33%	382
<b>Non-Exchange Revenue</b>		334 250	353 137	353 137	9 727	137 711	147 140	(9 429)	-6%	353 137
Property rates		120 535	130 005	130 005	8 091	59 767	54 169	5 598	10%	130 005
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 198	1 663	1 663	0	0	693	(693)	-100%	1 663
Licence and permits		2 951	6 473	6 473	350	1 082	2 697	(1 615)	-60%	6 473
Transfer and subsidies - Operational		195 692	203 785	203 785	112	80 972	84 910	(3 938)	-5%	203 785
Interest		12 152	11 210	11 210	1 174	(4 110)	4 671	(8 781)	-188%	11 210
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 722	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and</b>		<b>376 202</b>	<b>403 171</b>	<b>403 171</b>	<b>21 760</b>	<b>163 005</b>	<b>167 988</b>	<b>(4 983)</b>	<b>-3%</b>	<b>403 171</b>
<b>Expenditure By Type</b>										
Employee related costs		150 815	180 736	180 736	19 082	65 858	75 307	(9 449)	-13%	180 736
Remuneration of councillors		16 335	17 631	17 631	1 322	6 551	7 346	(795)	-11%	17 631
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		6 723	12 076	12 076	256	526	5 032	(4 506)	-90%	12 076
Debt impairment		24 747	7 000	7 000	-	-	2 917	(2 917)	-100%	7 000
Depreciation and amortisation		46 593	40 873	40 873	3 502	17 509	17 031	478	3%	40 873
Interest		3 075	2	2	-	-	1	(1)	-100%	2
Contracted services		104 540	124 356	124 356	20 138	46 252	51 815	(5 563)	-11%	124 356
Transfers and subsidies		2 937	3 505	3 505	415	520	1 460	(941)	-64%	3 505
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		53 973	66 535	66 535	6 851	22 092	27 723	(5 631)	-20%	66 535
Losses on Disposal of Assets		1 901	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>411 641</b>	<b>452 715</b>	<b>452 715</b>	<b>51 566</b>	<b>159 307</b>	<b>188 631</b>	<b>(29 324)</b>	<b>-16%</b>	<b>452 715</b>
<b>Surplus/(Deficit)</b>		<b>(35 438)</b>	<b>(49 544)</b>	<b>(49 544)</b>	<b>(29 806)</b>	<b>3 697</b>	<b>(20 643)</b>	<b>24 341</b>	<b>(0)</b>	<b>(49 544)</b>
Transfers and subsidies - capital (monetary allocations)		38 879	40 603	40 603	8 920	15 925	16 918	(992)	(0)	40 603
Transfers and subsidies - capital (in-kind)		3 670	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>			<b>(8 941)</b>
Income Tax		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after income tax</b>		<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>			<b>(8 941)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>			<b>(8 941)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>7 111</b>	<b>(8 941)</b>	<b>(8 941)</b>	<b>(20 886)</b>	<b>19 623</b>	<b>(3 726)</b>			<b>(8 941)</b>

# UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

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

Actual expenditure incurred is R26.2 million whilst year to date expenditure is sitting at R20,8 million. The overall variance is sitting at 26%. Grant spending and capex funded by operational revenue has improved in November.

KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November										
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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - TECHNICAL SERVICES		-	87	87	-	-	36	(36)	-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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	<b>87</b>	<b>87</b>	-	-	<b>36</b>	<b>(36)</b>	<b>-100%</b>	<b>87</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - COUNCIL GENERAL		192	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		63	174	174	-	145	72	73	100%	174
Vote 3 - TECHNICAL SERVICES		42 332	44 410	44 410	13 533	22 056	18 504	3 551	19%	44 410
Vote 4 - CORPORATE SERVICES		6 518	4 666	4 666	3 797	4 027	1 944	2 083	107%	4 666
Vote 5 - COMMUNITY SERVICES		239	-	-	-	-	-	-	-	-
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 659	704	704	-	-	293	(293)	-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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>51 003</b>	<b>49 954</b>	<b>49 954</b>	<b>17 330</b>	<b>26 227</b>	<b>20 814</b>	<b>5 413</b>	<b>26%</b>	<b>49 954</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>51 003</b>	<b>50 041</b>	<b>50 041</b>	<b>17 330</b>	<b>26 227</b>	<b>20 850</b>	<b>5 377</b>	<b>26%</b>	<b>50 041</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>7 792</b>	<b>4 840</b>	<b>4 840</b>	<b>3 797</b>	<b>4 172</b>	<b>2 016</b>	<b>2 155</b>	<b>107%</b>	<b>4 840</b>
Executive and council		192	-	-	-	-	-	-	-	-
Finance and administration		7 600	4 840	4 840	3 797	4 172	2 016	2 155	107%	4 840
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>21 345</b>	<b>20 291</b>	<b>20 291</b>	<b>878</b>	<b>6 800</b>	<b>8 455</b>	<b>(1 654)</b>	<b>-20%</b>	<b>20 291</b>
Community and social services		13 302	17 682	17 682	625	4 192	7 368	(3 176)	-43%	17 682
Sport and recreation		8 042	2 609	2 609	253	2 608	1 087	1 521	140%	2 609
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>21 171</b>	<b>22 302</b>	<b>22 302</b>	<b>12 655</b>	<b>15 255</b>	<b>9 292</b>	<b>5 963</b>	<b>64%</b>	<b>22 302</b>
Planning and development		1 659	704	704	-	-	293	(293)	-100%	704
Road transport		19 512	21 597	21 597	12 655	15 255	8 999	6 257	70%	21 597
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>696</b>	<b>2 609</b>	<b>2 609</b>	<b>-</b>	<b>-</b>	<b>1 087</b>	<b>(1 087)</b>	<b>-100%</b>	<b>2 609</b>
Energy sources		-	2 609	2 609	-	-	1 087	(1 087)	-100%	2 609
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		696	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>51 003</b>	<b>50 041</b>	<b>50 041</b>	<b>17 330</b>	<b>26 227</b>	<b>20 850</b>	<b>5 377</b>	<b>26%</b>	<b>50 041</b>
<b>Funded by:</b>										
National Government		32 531	34 654	34 654	7 756	14 658	14 439	219	2%	34 654
Provincial Government		1 659	652	652	-	-	272	(272)	-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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>34 190</b>	<b>35 307</b>	<b>35 307</b>	<b>7 756</b>	<b>14 658</b>	<b>14 711</b>	<b>(53)</b>	<b>0%</b>	<b>35 307</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>6</b>	<b>16 813</b>	<b>14 734</b>	<b>14 734</b>	<b>9 574</b>	<b>11 570</b>	<b>6 139</b>	<b>5 430</b>	<b>88%</b>	<b>14 734</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>51 003</b>	<b>50 041</b>	<b>50 041</b>	<b>17 330</b>	<b>26 227</b>	<b>20 850</b>	<b>5 377</b>	<b>26%</b>	<b>50 041</b>

**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 - M05 November						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		146 398	128 604	128 604	147 088	128 604
Trade and other receivables from exchange transactions		16 313	22 743	22 743	66 605	22 743
Receivables from non-exchange transactions		69 199	108 684	108 684	20 783	108 684
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		17 003	30 143	30 143	21 247	30 143
Other current assets		182	446	446	182	446
<b>Total current assets</b>		<b>249 095</b>	<b>290 619</b>	<b>290 619</b>	<b>255 904</b>	<b>290 619</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		7 511	4 752	4 752	7 347	4 752
Property, plant and equipment		653 467	671 912	671 912	662 364	671 912
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		261	261	261	261	261
Intangible assets		71	14	14	57	14
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>661 310</b>	<b>676 939</b>	<b>676 939</b>	<b>670 029</b>	<b>676 939</b>
<b>TOTAL ASSETS</b>		<b>910 405</b>	<b>967 558</b>	<b>967 558</b>	<b>925 933</b>	<b>967 558</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		301	40	40	301	40
Consumer deposits		2 526	2 547	2 547	2 476	2 547
Trade and other payables from exchange transactions		53 049	157 329	157 329	39 400	157 329
Trade and other payables from non-exchange transactions		6 935	4	4	20 121	4
Provision		4 289	3 171	3 171	(956)	3 171
VAT		158	7 870	7 870	583	7 870
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>67 259</b>	<b>170 961</b>	<b>170 961</b>	<b>61 927</b>	<b>170 961</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>31 842</b>	<b>64 590</b>	<b>64 590</b>	<b>55 494</b>	<b>64 590</b>
<b>TOTAL LIABILITIES</b>		<b>99 101</b>	<b>235 550</b>	<b>235 550</b>	<b>117 421</b>	<b>235 550</b>
<b>NET ASSETS</b>	2	<b>811 304</b>	<b>732 008</b>	<b>732 008</b>	<b>808 512</b>	<b>732 008</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		784 288	728 865	728 865	805 148	728 865
Reserves and funds		3 363	3 143	3 143	3 363	3 143
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>787 652</b>	<b>732 008</b>	<b>732 008</b>	<b>808 512</b>	<b>732 008</b>

## Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of November 2024 is R147 million. This is more than the budgeted R130.2 million. Narrations per category are as follows;

### *Property Rates*

Collections are R45,5 million to date are less than the anticipated year to date budget of R49,6 million. Variance is sitting at 8%. This variance is a result of community riots, and the municipality was not operational in July and August which had negative impact and under collection.

### *Service Charges*

The amount accrued on service charges amounts to R4,4 million against the expected R4,8 million. The variance is 10%. This variance is a result of community riots, and the municipality was not operational in July and August and under collection.

### *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 and INEP which has not yet been received in full.

### *Interest*

An amount of R3.8 million was recognised against the expected interest of R5.2 million which results in a variance of R27%, this variance will be monitored.

### *Transfers and Subsidies - Operational*

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

### *Suppliers and Employees*

Payments to suppliers and employees have very insignificant variance which is 1% as it's below a variance of 10%.

### *Transfers and Grants*

Variance is due to the fact that the spending is still low because the municipality was not operational in July and August.



# UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

## Capital Assets

Actual expenditure is lower than the year to date budget expenditure because we were still because of the disturbances that occurred in July and August that had negative impact on the service delivery.

## 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 - M05 November										
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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		107 431	119 240	119 240	9 523	45 506	49 683	(4 178)	-8%	119 240
Service charges		11 151	11 758	11 758	1 121	4 410	4 899	(489)	-10%	11 758
Other revenue		11 310	58 233	58 233	11 741	19 945	24 264	(4 318)	-18%	58 233
Transfers and Subsidies - Operational		194 693	198 806	198 806	14 853	93 295	82 836	10 459	13%	198 806
Transfers and Subsidies - Capital		38 171	40 603	40 603	3 307	16 789	16 918	(129)	-1%	40 603
Interest		14 608	12 695	12 695	1 000	3 868	5 289	(1 421)	-27%	12 695
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(338 692)	(386 545)	(386 545)	(54 438)	(162 941)	(161 060)	1 881	-1%	(386 545)
Interest		(6)	(2)	(2)	-	-	(1)	(1)	100%	(2)
Transfers and Subsidies		(2 937)	(3 505)	(3 505)	(140)	(342)	(1 460)	(1 118)	77%	(3 505)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>35 728</b>	<b>51 281</b>	<b>51 281</b>	<b>(13 033)</b>	<b>20 530</b>	<b>21 367</b>	<b>837</b>	<b>4%</b>	<b>51 281</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		532	-	-			-	-		-
Decrease (increase) in non-current receivables		-	-	-			-	-		-
Decrease (increase) in non-current investments		-	-	-			-	-		-
<b>Payments</b>										
Capital assets		(51 003)	(54 067)	(54 067)	(14 543)	(19 896)	(22 528)	(2 632)	12%	(54 067)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 471)</b>	<b>(54 067)</b>	<b>(54 067)</b>	<b>(14 543)</b>	<b>(19 896)</b>	<b>(22 528)</b>	<b>(2 632)</b>	<b>12%</b>	<b>(54 067)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		(44)	-	-			-	-		-
Borrowing long term/refinancing		-	-	-			-	-		-
Increase (decrease) in consumer deposits		-	50	50	(5)	55	21	34	165%	50
<b>Payments</b>										
Repayment of borrowing		-	-	-			-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(44)</b>	<b>50</b>	<b>50</b>	<b>(5)</b>	<b>55</b>	<b>21</b>	<b>(34)</b>	<b>-165%</b>	<b>50</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(14 787)</b>	<b>(2 736)</b>	<b>(2 736)</b>	<b>(27 581)</b>	<b>689</b>	<b>(1 140)</b>			<b>(2 736)</b>
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		147 088	130 254			143 662



## PART 2: SUPPORTING DOCUMENTATION

**Table SC1: Material Variances and explanations**

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue</b>			
	Property rates	10%	The variance is caused by the customers who opted for annual debit raising.	To re-evaluate after payment of annual rates and refuse.
	Service charges - Waste management	12%	The variance is caused by the customers who opted for annual debit raising.	To re-evaluate after payment of annual rates and refuse.
	Investment Revenue	-22%	This 10% variance will change as the financial year progresses	This dependant on interest rates after SARB committee meets.
	Own Other revenue:	33%	The variance is so high because of the skills levy refund receive that was more than anticipated and INEP which was recognised.	No action required to monitor the variance
	Rental of facilities	4%	N/A	N/A
	Fines	-100%	Fines have not yet recognised, it is then expected to be recognised in the coming months.	To follow up if the amounts were recognised in October 2024
	Licenses and permits	-60%	The variance is so high because the municipality was not operational in July and August 2024	No action required to monitor the variance
	Agency Fees	-69%	Two months of the first quarter municipality was not operational. The variance is 69% under collected	No action required to monitor the variance the variance will improve in the following month.
	Operational Revenue	33%	The variance is 52 % more than anticipated due to skills development levy refund	To re-evaluate monthly should the variance become material
	Interest earned from receivables	739%	The variance is due to the increasing old debt and the impact of the July and August community strike which affected the service	This trend will continue due to the high debtors books
	Grants and subsidies	-5%	The actual is below budget because of the provincial grant that has not yet been received.	On going monitoring to establish that all grant expenditure are recognised.
2	<b>Expenditure By Type</b>			
	Employee Costs	-13%	The variance is due to vacant positions which have not yet been filled.	Monitor to establish if the variance increases beyond 45%.
	Remuneration of Councillors	-11%	The variance is due to vacant positions which have not yet been filled.	Monitor to establish that budget is not exceeded
	Operational Costs	-20%	Operational costs are so huge because the municipality was not operational in July and August	No action required to monitor the variance
	Debt Impairment	-90%	The debtors are assessed on a regular basis and will be impaired at year end.	Impairment take place at year end.
	Depreciation & Asset Impairment	3%	N/A	N/A
	Inventory Consumed	-90%	There are transactions undergoing SCM processes in October 2024 and expenditure will reflect once payment is made	To prioritize service purchases and monitor the budget
	Contracted Services	-11%	The variance is at this stage because it's the disturbance that occurred in July and August. It will improve as the financial year	To prioritize service purchases and monitor the budget
	Transfers and Subsidies	-64%	More expenditure will be incurred when further payments are done during the course of the financial year.	Ensure that the budget is not exceeded and only deserving expenditure is processed.
3	<b>Capital Expenditure</b>			
	Capital Assets	26%	There capital expenditure was more than budgeted capital expenditure it will adjust itself as the year progresses.	No action required this expenditure will go down again as contractors are closing for holidays.

## Table SC3: Aged Debtors

The municipality is being owed a total amount of R211 million, of which the biggest portion is owed by households sitting at R146 million.

The second biggest is government departments that are sitting at R43.7 million. Business debtors owing just over R15.5 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
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	7 102	3 752	2 713	2 450	19 336	91 186			126 538	112 971	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	6			6	6	-	-
Receivables from Exchange Transactions - Waste Management	1600	818	480	343	315	1 103	10 636			13 696	12 054	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	3	3	3	3	771			786	777	-	-
Interest on Arrear Debtor Accounts	1810	0	53	78	100	272	39 740			40 242	40 112	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	(6 323)	1 077	809	637	619	33 008			29 827	34 264	-	-
Total By Income Source	2000	1 600	5 365	3 945	3 505	21 333	175 347	-	-	211 095	200 185	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	351	546	467	357	12 149	29 903			43 773	42 410	-	-
Commercial	2300	267	542	370	349	1 004	13 058			15 590	14 411	-	-
Households	2400	1 395	4 123	3 004	2 697	7 914	126 901			146 034	137 511	-	-
Other	2500	(412)	154	104	102	265	5 486			5 697	5 852	-	-
Total By Customer Group	2600	1 600	5 365	3 945	3 505	21 333	175 347	-	-	211 095	200 185	-	-

## Table SC4: Aged Creditors

The municipality owes suppliers an amount of R3,7million. 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 - M05 November											
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	3 765	-	-	-	-	-	-	-	3 765	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 765	-	-	-	-	-	-	-	3 765	-

## 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 November 2024. Total cash available was R180.4 million. The cash coverage is 04 months.

	4 Month
Cash and cash equivalents	-33 373 050
Unspent Conditional Grants	20 290 143
Overdraft	-
Short Term Investments	180 460 832
Total Annual Operational Expenditure	404 841 949

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November														
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	22 988				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	23 708	299			24 007
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	3 301	21			3 322
STD BANK :5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	13 033	82			13 115
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	6 132	40			6 172
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 543	30			4 573
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	1 377	9			1 386
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	39 379	519			39 898
-										-				-
Municipality sub-total										179 461	1 000		-	180 461

## Table SC6: Grants Receipts

All grants that were expected to be received since in July 2024 were received no grants were received in November 2024.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		188 027	192 862	192 862	15 018	94 074	80 359	13 715	17,1%	192 862
Operational Revenue: General Revenue: Equitable Share	3	173 612	182 950	182 950	-	76 229	76 229	(0)	0,0%	182 950
Operational: Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
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	520	(207)	-39,9%	1 249
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 900	1 900	-	1 900	792	1 108	140,0%	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	14 853	14 853	2 097	12 756	608,3%	5 033
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	165	779	721	59	8,1%	1 730
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		11 917	10 976	10 976	-	-	4 573	(4 573)	-100,0%	10 976
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Capacity Building and Other		8 417	10 976	10 976	-	-	4 573	(4 573)	-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	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	199 944	203 838	203 838	15 018	94 074	84 933	9 142	10,8%	203 838
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		36 171	39 853	39 853	3 142	16 010	16 605	(596)	-3,6%	39 853
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 853	36 853	3 142	14 810	15 355	(546)	-3,6%	36 853
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	3 000	3 000	-	1 200	1 250	(50)	-4,0%	3 000
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		2 000	750	750	-	-	313	(313)	-100,0%	750
Specify (Add grant description)		2 000	750	750	-	-	313	(313)	-100,0%	750
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	38 171	40 603	40 603	3 142	16 010	16 918	(908)	-5,4%	40 603
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	238 115	244 441	244 441	18 160	110 084	101 850	8 234	8,1%	244 441

## Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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	303	4 934	80 359	(75 425)	-93,9%	192 862
Operational Revenue:General Revenue:Equitable Share		-	182 950	182 950			76 229	(76 229)	-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	108	108	520	(413)	-79,3%	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	190	904	792	112	14,2%	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	2 097	1 802	85,9%	5 033
Health Hygiene in Informal Settlements		-	-	-			-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	5	23	721	(698)	-96,9%	1 730
Provincial Government:		11 430	10 976	10 976	1 556	5 015	4 573	441	9,6%	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)		-	-	-			-	-		-
Capacity Building and Other		8 417	10 976	10 976	1 556	5 015	4 573	441	9,6%	10 976
District Municipality:		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		21 945	203 838	203 838	1 859	9 948	84 933	(74 984)	-88,3%	203 838
Capital expenditure of Transfers and Grants										
National Government:		36 171	39 799	39 799	8 920	15 925	16 583	(658)	-4,0%	39 799
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-			-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 799	36 799	8 920	15 925	15 333	592	3,9%	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	-	-	1 250	(1 250)	-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	8 920	15 925	16 645	(720)	-4,3%	40 549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	244 387	244 387	10 779	25 874	101 578	(75 704)	-74,5%	244 387

# UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

**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 November 2024 is R72.4 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 307	15 366	15 366	1 164	5 745	6 403	(658)	-10%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	24	120	235	(115)	-49%	564
Cellphone Allowance		1 672	1 701	1 701	134	687	709	(21)	-3%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>16 335</b>	<b>17 631</b>	<b>17 631</b>	<b>1 322</b>	<b>6 551</b>	<b>7 346</b>	<b>(795)</b>	<b>-11%</b>	<b>17 631</b>
<b>% increase</b>	4		<b>7,9%</b>	<b>7,9%</b>						<b>7,9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 768	5 437	5 437	321	1 897	2 265	(368)	-16%	5 437
Pension and UIF Contributions		12	13	13	1	5	5	(0)	-7%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	449	449	-	27	187	(160)	-86%	449
Cellphone Allowance		57	58	58	2	19	24	(5)	-23%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	0	0	0	(0)	-30%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 259</b>	<b>5 958</b>	<b>5 958</b>	<b>325</b>	<b>1 948</b>	<b>2 482</b>	<b>(534)</b>	<b>-22%</b>	<b>5 958</b>
<b>% increase</b>	4		<b>13,3%</b>	<b>13,3%</b>						<b>13,3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		95 584	112 391	112 391	8 092	40 062	46 830	(6 768)	-14%	112 391
Pension and UIF Contributions		16 447	20 409	20 409	1 365	6 884	8 504	(1 620)	-19%	20 409
Medical Aid Contributions		6 996	11 154	11 154	590	2 967	4 647	(1 680)	-36%	11 154
Overtime		11 780	7 684	7 684	1 150	5 029	3 202	1 828	57%	7 684
Performance Bonus		7 247	9 130	9 130	6 963	7 036	3 804	3 232	85%	9 130
Motor Vehicle Allowance		-	83	83	-	80	35	45	129%	83
Cellphone Allowance		234	279	279	21	103	116	(13)	-12%	279
Housing Allowances		524	2 097	2 097	44	222	874	(652)	-75%	2 097
Other benefits and allowances		1 028	1 989	1 989	82	415	829	(414)	-50%	1 989
Payments in lieu of leave		1 630	3 500	3 500	383	651	1 458	(807)	-55%	3 500
Long service awards		856	1 785	1 785	-	-	744	(744)	-100%	1 785
Post-retirement benefit obligations		4 066	4 278	4 278	67	460	1 782	(1 322)	-74%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>146 394</b>	<b>174 779</b>	<b>174 779</b>	<b>18 757</b>	<b>63 909</b>	<b>72 824</b>	<b>(8 915)</b>	<b>-12%</b>	<b>174 779</b>
<b>% increase</b>	4		<b>19,4%</b>	<b>19,4%</b>						<b>19,4%</b>
<b>Total Parent Municipality</b>		<b>167 987</b>	<b>198 368</b>	<b>198 368</b>	<b>20 404</b>	<b>72 409</b>	<b>82 653</b>	<b>(10 244)</b>	<b>-12%</b>	<b>198 368</b>

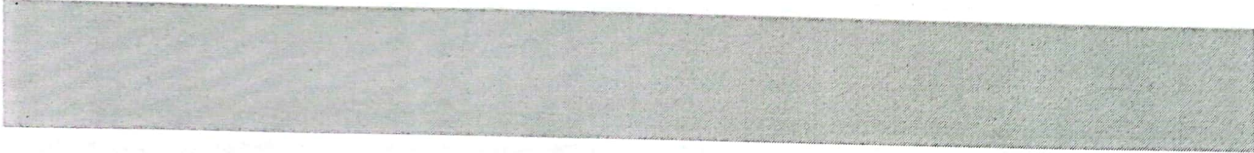
## Repairs and Maintenance

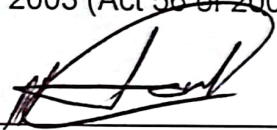
The table below depicts the total budget for repairs and maintenance and the spending for the month of November 2024. Total amount spent to date equals to R18.5 million against the expected budget of R21,8 million. The variance is sitting at 15,3%. During the months of July and August 2024, the Municipality was not operational which had an impact on expenditure for repairs and maintenance.



# UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2024/25 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November										
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	10 724	17 341	14 933	2 408	16,1%	35 840
Roads Infrastructure		2 608	7 807	7 807	141	166	3 253	(3 087)	-94,9%	7 807
Roads		1 616	6 580	6 580	82	82	2 742	(2 660)	-97,0%	6 580
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		992	1 227	1 227	59	84	511	(427)	-83,6%	1 227
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 962	3 000	3 000	-	458	1 250	(792)	-63,4%	3 000
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 962	3 000	3 000	-	458	1 250	(792)	-63,4%	3 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		33 903	25 033	25 033	10 583	16 718	10 430	6 287	60,3%	25 033
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		33 903	25 033	25 033	10 583	16 718	10 430	6 287	60,3%	25 033
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 901	3 440	3 440	130	373	1 434	(1 060)	-74,0%	3 440
Community Facilities		2 276	2 480	2 480	86	154	1 034	(880)	-85,1%	2 480
Halls		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		39	280	280	13	13	117	(104)	-88,9%	280
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		238	360	360	73	141	150	(9)	-6,1%	360
Public Ablution Facilities		1 999	1 840	1 840	-	-	767	(767)	-100,0%	1 840
Markets		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		625	960	960	44	219	400	(181)	-45,2%	960
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		625	960	960	44	219	400	(181)	-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	282	2 209	(1 927)	-87,2%	5 302
Operational Buildings		2 544	5 302	5 302	120	282	2 209	(1 927)	-87,2%	5 302
Municipal Offices		2 544	5 302	5 302	120	282	2 209	(1 927)	-87,2%	5 302
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Computer Equipment		-	24	24	-	-	10	(10)	-100,0%	24
Computer Equipment		-	24	24	-	-	10	(10)	-100,0%	24
Furniture and Office Equipment		-	48	48	-	-	20	(20)	-100,0%	48
Furniture and Office Equipment		-	48	48	-	-	20	(20)	-100,0%	48
Machinery and Equipment		1 859	2 951	2 951	100	150	1 230	(1 079)	-87,8%	2 951
Machinery and Equipment		1 859	2 951	2 951	100	150	1 230	(1 079)	-87,8%	2 951
Transport Assets		3 603	4 908	4 908	369	395	2 045	(1 650)	-80,7%	4 908
Transport Assets		3 603	4 908	4 908	369	395	2 045	(1 650)	-80,7%	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	11 442	18 541	21 881	3 339	15,3%	52 513

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

13 DECEMBER 2024

DATE