

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

February 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 R 274.7 million against year-to-date budget of R268.6 million giving rise to a variance of 2%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R85.5 million, against the expected R87.4 million. This has resulted to 2% variance. The variance is variance is very immaterial as its below 10%.

Refuse Removal

Amount accrued on refuse removal is R9,042 million against the expected R8,948 million. Variance is sitting at 1%. The variance is variance is very immaterial as its below 10%.

Investment Revenue

This relates to interests received on the call account deposits held. Interest recognised amounts to R9,076 million against the expected R8.333 million. The variance is 9%, this variance will adjust itself as the year progresses.

Other Own Revenue

Rental of facilities and Equipment; R1.3 million has been recognised instead of the expected R4.7 million. Variance is sitting 72% this variance is caused by R3 940 621.54 reversal of Public works debt which relates to 2023/2024 financial year it will be moved to the correct period in the following month.

Fines; R0,783 million has been recognised instead of the expected R1 million. Variance is 25%. A percentage is below than anticipated this variance will adjust itself as the financial year progresses.

Licenses and permits; R2.1 million has been recognised, and the municipality expected to recognised R1.7 million. Variance is sitting at 17%. Two months of the first quarter municipality was not operational.

Agency Fees; The amount recognised amounts to R1.5 million and the municipality expected to recognise R 986 120,00 variance is sitting at 58%. Two months of the first quarter municipality was not operational. This is expected to improve during the year.

Operational Revenue; R272 449,41 has been recognised instead of the expected R 317 560,00. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 14%. The variance is expected to improve during the financial year.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

Interest earned from receivables; R1.3 million has been accrued instead of the expected R1.1 million Variance is 15%. 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 R152.5 million. Variance amounts to 11%. The municipality has just received the first tranche and second trench for Equitable share, Disaster relief grant, Municipal infrastructure grant and Integrated electrification programme and Expanded public work programme, variance to improve as the financial year progresses.

Operating Expenditure

On the operating expenditure, R250.2 million was spent against the year-to-date budget of R299.9 million giving rise to a variance of 17%. Major contributors to this variance are contracted services with a variance of R24 million, operational cost with a variance of R10.4 million and employee related cost with a variance of R5.7 million.

Employee Costs

R104 million has been spent to date on employee related costs against the expected R109.7 million. The variance is sitting at 5%. 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 R11.3 million against the year-to-date budget of R11.7 million. Variance is sitting at 4%.

Operational Costs

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R37.3 million against the expected budget of R47.7 million. The variance is sitting at 22%. 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 R4.7 million. The debtors are assessed on a regular basis and will be impaired at year end.

Depreciation & Asset Impairment

Expenditure is R28 million against the expected budget of R27.2 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 R2.6 million against the expected budget of R5 million. Variance is sitting at 48%. There are transactions that were undergoing SCM processes in February 2024 and expenditure will reflect once payment is made.

Contracted Services

Expenditure is R65.4 million against the year-to-date budget of R89.4 million. Variance is 24%. There are transactions that were undergoing SCM processes in February 2024 and expenditure will reflect once payment is made.

Transfers and Subsidies

Expenditure is R1.5 million against the year-to-date budget of R2.8 million. The variance is 47%. 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 R30.8 million against the expected R47.7 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 & FMG	17 984 669,40	29 974 184,00	34 654 393,00	40%
Unconditional – Own Funding	11 730 390,27	11 565 952,00	17 349 031,00	68%
Conditional-Provincial Grants	1 155 324,41	1 212 712,00	1 819 077,00	64%
TOTAL	30 870 384.08	42 752 848.00	64 129 456.00	48%

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 4,08:1). 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.

	4,08
Current Assets	284 826 117
Current Liabilities	69 867 279

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance R179.9 million.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 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 - M08 February									
Description	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									
Financial Performance									
Property rates	120 535	130 005	131 127	8 957	85 543	87 418	(1 875)	-2%	131 127
Service charges	11 151	13 833	13 422	847	9 042	8 948	94	1%	13 422
Investment revenue	14 608	12 500	12 500	773	9 076	8 333	742	9%	12 500
Transfers and subsidies - Operational	195 692	203 785	205 651	3 165	152 557	137 101	15 457	11%	205 651
Other own revenue	34 217	43 049	40 315	(535)	18 569	26 876	(8 308)	-31%	40 315
Total Revenue (excluding capital transfers and	376 202	403 171	403 014	13 207	274 786	268 676	6 110	2%	403 014
Employee costs	149 861	180 736	164 620	12 227	104 041	109 747	(5 706)	-5%	164 620
Remuneration of Councillors	16 330	17 631	17 631	1 390	11 306	11 754	(448)	-4%	17 631
Depreciation and amortisation	46 058	40 873	40 873	3 502	28 014	27 249	765	3%	40 873
Interest	1 764	2	2 276	-	-	1 517	(1 517)	-100%	2 276
Inventory consumed and bulk purchases	7 056	12 076	7 543	227	2 621	5 029	(2 408)	-48%	7 543
Transfers and subsidies	3 021	3 505	4 255	82	1 516	2 836	(1 320)	-47%	4 255
Other expenditure	189 445	197 891	212 792	11 007	102 730	141 861	(39 131)	-28%	212 792
Total Expenditure	413 536	452 715	449 990	28 434	250 228	299 994	(49 766)	-17%	449 990
Surplus/(Deficit)	(37 333)	(49 544)	(46 976)	(15 227)	24 558	(31 318)	55 876	-178%	(46 976)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	53 797	3 826	19 751	35 865	(16 114)	-45%	53 797
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 216	(8 941)	6 821	(11 401)	44 309	4 547	39 762	874%	6 821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 216	(8 941)	6 821	(11 401)	44 309	4 547	39 762	874%	6 821
Capital expenditure & funds sources									
Capital expenditure	50 999	50 041	64 129	3 086	30 870	42 753	(11 883)	-28%	64 129
Capital transfers recognised	34 190	35 307	46 780	3 885	19 140	31 187	(12 047)	-39%	46 780
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 809	14 734	17 349	(799)	11 730	11 566	164	1%	17 349
Total sources of capital funds	50 999	50 041	64 129	3 086	30 870	42 753	(11 883)	-28%	64 129
Financial position									
Total current assets	244 925	290 619	357 028		284 826				357 028
Total non current assets	664 226	676 939	687 483		667 083				687 483
Total current liabilities	71 507	170 961	186 745		69 867				186 745
Total non current liabilities	47 230	64 590	52 382		47 319				79 312
Community wealth/Equity	790 413	732 008	805 384		834 723				805 384
Cash flows									
Net cash from (used) operating	42 292	51 281	145 498	818	61 604	96 999	35 395	36%	145 498
Net cash from (used) investing	(57 034)	(54 067)	(73 787)	(6 141)	(28 082)	(49 191)	(21 110)	43%	(73 787)
Net cash from (used) financing	(44)	50	-	-	66	-	(66)		(200)
Cash/cash equivalents at the month/year end	146 398	128 658	218 110	-	179 988	194 206	14 218	7%	217 910
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	4 789	5 976	3 987	3 781	3 805	196 222	-	-	218 559
Creditors Age Analysis									
Total Creditors	410	-	-	-	-	-	-	-	410

Table C2: Statement of Financial Performance by Standard Classification

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

KZN212 Umdoni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										
Governance and administration		336 686	346 619	348 874	7 725	234 768	232 583	2 185	1%	348 874
Executive and council		173 625	182 963	182 968	3	137 167	121 979	15 189	12%	182 968
Finance and administration		163 061	163 656	165 907	7 721	97 601	110 604	(13 003)	-12%	165 907
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 149	11 766	26 564	1 445	8 822	17 709	(8 887)	-50%	26 564
Community and social services		8 756	11 295	26 042	1 432	8 463	17 361	(8 898)	-51%	26 042
Sport and recreation		2 558	419	487	10	335	324	10	3%	487
Public safety		-	29	-	-	-	-	-	-	-
Housing		836	24	36	3	25	24	1	4%	36
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 838	71 355	66 202	6 838	40 562	44 134	(3 573)	-8%	66 202
Planning and development		5 071	2 623	3 861	579	1 543	2 574	(1 031)	-40%	3 861
Road transport		51 767	68 732	62 341	6 259	39 019	41 560	(2 542)	-6%	62 341
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 078	14 033	15 171	1 025	10 385	10 114	271	3%	15 171
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	15 171	1 025	10 385	10 114	271	3%	15 171
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 752	443 774	456 811	17 033	294 537	304 541	(10 004)	-3%	456 811
Expenditure - Functional										
Governance and administration		191 552	203 107	206 676	12 360	105 178	137 783	(32 605)	-24%	206 676
Executive and council		42 278	46 753	48 573	3 860	29 646	32 382	(2 736)	-8%	48 573
Finance and administration		148 060	154 671	156 031	8 406	74 768	104 020	(29 252)	-28%	156 031
Internal audit		1 215	1 683	2 072	94	765	1 381	(616)	-45%	2 072
Community and public safety		60 116	75 973	72 023	5 151	40 552	48 015	(7 463)	-16%	72 023
Community and social services		24 625	32 201	28 668	2 548	16 862	19 112	(2 250)	-12%	28 668
Sport and recreation		25 720	31 983	32 432	1 891	16 877	21 621	(4 744)	-22%	32 432
Public safety		6 638	7 262	6 332	580	5 089	4 221	867	21%	6 332
Housing		3 127	4 526	4 590	133	1 723	3 060	(1 337)	-44%	4 590
Health		6	-	-	-	-	-	-	-	-
Economic and environmental services		125 654	129 729	113 141	8 036	82 606	75 427	7 179	10%	113 141
Planning and development		17 571	21 546	21 589	1 013	8 818	14 392	(5 575)	-39%	21 589
Road transport		108 083	108 183	91 552	7 023	73 788	61 034	12 754	21%	91 552
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36 214	43 907	58 151	2 887	21 892	38 767	(16 875)	-44%	58 151
Energy sources		4 560	4 794	7 794	-	1 757	5 196	(3 439)	-66%	7 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	47	529	-	529	-	-
Waste management		31 104	39 114	50 358	2 839	19 605	33 572	(13 966)	-42%	50 358
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	413 536	452 715	449 990	28 434	250 228	299 992	(49 764)	-17%	449 990
Surplus/ (Deficit) for the year		5 216	(8 941)	6 821	(11 401)	44 309	4 549	39 760	874%	6 821

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	182 233	3	137 167	121 489	15 679	12,9%	182 233
Vote 2 - FINANCIAL SERVICES		149 911	156 220	158 449	11 071	96 151	105 633	(9 481)	-9,0%	158 449
Vote 3 - TECHNICAL SERVICES		57 758	71 342	71 359	6 067	44 296	47 573	(3 277)	-6,9%	71 359
Vote 4 - CORPORATE SERVICES		11 428	7 437	7 458	(3 350)	1 450	4 972	(3 522)	-70,8%	7 458
Vote 5 - COMMUNITY SERVICES		19 237	23 924	33 452	2 662	13 930	22 301	(8 371)	-37,5%	33 452
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		5 071	2 623	3 861	579	1 543	2 574	(1 031)	-40,1%	3 861
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	417 030	443 774	456 811	17 033	294 537	304 541	(10 004)	-3,3%	456 811
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 687	50 586	52 489	3 954	31 002	34 993	(3 990)	-11,4%	52 489
Vote 2 - FINANCIAL SERVICES		59 728	50 296	49 139	2 600	18 597	32 760	(14 163)	-43,2%	49 139
Vote 3 - TECHNICAL SERVICES		131 676	134 352	133 679	8 543	86 569	89 119	(2 550)	-2,9%	133 679
Vote 4 - CORPORATE SERVICES		63 749	77 910	80 348	3 811	41 038	53 565	(12 527)	-23,4%	80 348
Vote 5 - COMMUNITY SERVICES		94 937	119 529	114 222	8 421	64 571	76 147	(11 576)	-15,2%	114 222
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		17 037	20 043	20 113	1 104	8 450	13 408	(4 958)	-37,0%	20 113
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	411 814	452 715	449 990	28 434	250 228	299 992	(49 764)	-16,6%	449 990
Surplus/ (Deficit) for the year	2	5 216	(8 941)	6 821	(11 401)	44 309	4 549	39 760	874,1%	6 821

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 C1 Monthly Budget Statement Summary -									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	120 535	130 005	131 127	8 957	85 543	87 418	(1 875)	-2%	131 127
Service charges	11 151	13 833	13 422	847	9 042	8 948	94	1%	13 422
Investment revenue	14 608	12 500	12 500	773	9 076	8 333	743	9%	12 500
Transfers and subsidies - Operational	195 692	203 785	205 651	3 165	152 557	137 101	15 457	11%	205 651
Other own revenue	34 217	43 049	40 315	(535)	18 569	26 876	(8 308)	-31%	40 315
Total Revenue (excluding capital transfers and	376 202	403 171	403 014	13 207	274 786	268 676	6 110	2%	403 014
Employee costs	149 861	180 736	164 620	12 227	104 041	109 746	(5 705)	-5%	164 620
Remuneration of Councillors	16 330	17 631	17 631	1 390	11 306	11 754	(448)	-4%	17 631
Depreciation and amortisation	46 058	40 873	40 873	3 502	28 014	27 248	765	3%	40 873
Interest	1 764	2	2 276	-	-	1 517	(1 517)	-100%	2 276
Inventory consumed and bulk purchases	7 056	12 076	7 543	227	2 621	5 029	(2 408)	-48%	7 543
Transfers and subsidies	3 021	3 505	4 255	82	1 516	2 836	(1 320)	-47%	4 255
Other expenditure	189 445	197 891	212 792	11 007	102 730	141 861	(39 131)	-28%	212 792
Total Expenditure	413 536	452 715	449 990	28 434	250 228	299 992	(49 764)	-17%	449 990
Surplus/(Deficit)	(37 333)	(49 544)	(46 976)	(15 227)	24 558	(31 316)	55 874	-178%	(46 976)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	53 797	3 826	19 751	35 865	(16 114)	-45%	53 797
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 216	(8 941)	6 821	(11 401)	44 309	4 549	39 760	874%	6 821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 216	(8 941)	6 821	(11 401)	44 309	4 549	39 760	874%	6 821
Capital expenditure & funds sources									
Capital expenditure	50 999	50 041	64 129	3 086	30 870	42 753	(11 882)	-28%	64 129
Capital transfers recognised	34 190	35 307	46 780	3 885	19 140	31 187	(12 047)	-39%	46 780
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 809	14 734	17 349	(799)	11 730	11 566	164	1%	17 349
Total sources of capital funds	50 999	50 041	64 129	3 086	30 870	42 753	(11 882)	-28%	64 129
Financial position									
Total current assets	244 925	290 619	357 028		284 826				357 028
Total non current assets	664 226	676 939	687 483		667 083				687 483
Total current liabilities	71 507	170 961	186 745		69 867				186 745
Total non current liabilities	47 230	64 590	52 382		47 319				52 382
Community wealth/Equity	790 413	732 008	805 384		834 723				805 384
Cash flows									
Net cash from (used) operating	179 761	51 577	145 848	818	(4 416)	97 232	101 648	105%	425 144
Net cash from (used) investing	(49 556)	(54 067)	(73 787)	(6 141)	(28 082)	49 191	77 273	157%	73 787
Net cash from (used) financing	(3)	50	-	-	66	33	(33)	-99%	(4)
Cash/cash equivalents at the month/year end	307 851	128 954	218 460	-	179 988	292 855	112 868	39%	711 346
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	4 789	5 976	3 987	3 781	3 805	196 222	-	-	218 559
Creditors Age Analysis									
Total Creditors	410	-	-	-	-	-	-	-	410

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

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

Actual expenditure incurred is R30.8 million whilst year to date expenditure is sitting at R42.7 million. The overall variance is sitting at 28%. This variance is caused by increase in adjustment budget.

KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) -										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - TECHNICAL SERVICES		-	87	87	-	-	58	(58)	-100%	87
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	-	12 968	-	-	8 645	(8 645)	-100%	12 968
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	13 055	-	-	8 703	(8 703)	-100%	13 055
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		192	-	61	-	-	41	(41)	-100%	61
Vote 2 - FINANCIAL SERVICES		59	174	174	-	145	116	29	25%	174
Vote 3 - TECHNICAL SERVICES		50 748	44 410	42 775	2 528	25 325	28 517	(3 192)	-11%	42 775
Vote 4 - CORPORATE SERVICES		-	4 666	5 535	-	4 245	3 690	555	15%	5 535
Vote 5 - COMMUNITY SERVICES		-	-	435	-	-	290	(290)	-100%	435
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		-	704	2 095	558	1 155	1 396	(241)	-17%	2 095
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	50 999	49 954	51 075	3 086	30 870	34 050	(3 179)	-9%	51 075
Total Capital Expenditure	3	50 999	50 041	64 129	3 086	30 870	42 753	(11 882)	-28%	64 129
Capital Expenditure - Functional Classification										
Governance and administration		7 788	4 840	5 770	-	4 390	3 847	544	14%	5 770
Executive and council		192	-	61	-	-	41	(41)	-100%	61
Finance and administration		7 597	4 840	5 709	-	4 390	3 806	584	15%	5 709
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 345	20 291	26 999	969	7 769	17 999	(10 230)	-57%	26 999
Community and social services		13 302	17 682	11 475	969	5 161	7 650	(2 489)	-33%	11 475
Sport and recreation		8 042	2 609	2 608	-	2 608	1 739	869	50%	2 608
Public safety		-	-	12 916	-	-	8 610	(8 610)	-100%	12 916
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21 171	22 302	29 300	2 117	18 711	19 533	(822)	-4%	29 300
Planning and development		1 659	704	2 095	558	1 155	1 396	(241)	-17%	2 095
Road transport		19 512	21 597	27 205	1 559	17 556	18 137	(581)	-3%	27 205
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		696	2 609	2 061	-	-	1 374	(1 374)	-100%	2 061
Energy sources		-	2 609	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		696	-	-	-	-	-	-	-	-
Waste management		-	-	2 061	-	-	1 374	(1 374)	-100%	2 061
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50 999	50 041	64 129	3 086	30 870	42 753	(11 882)	-28%	64 129
Funded by:										
National Government		32 531	34 654	44 961	3 327	17 985	29 974	(11 990)	-40%	44 961
Provincial Government		1 659	652	1 819	558	1 155	1 213	(57)	-5%	1 819
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	46 780	3 885	19 140	31 187	(12 047)	-39%	46 780
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		16 809	14 734	17 349	(799)	11 730	11 566	164	1%	17 349
Total Capital Funding	7	50 999	50 041	64 129	3 086	30 870	42 753	(11 882)	-28%	64 129

Table C6: Statement of Financial Position

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

KZN212 Umdoni - Table C6 Monthly Budget Statement - Financial Position -						
Description	Ref	2023/24	Budget Year 2024/25			
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	218 110	179 988	218 110
Trade and other receivables from exchange transactions		29 145	22 743	24 384	20 416	24 384
Receivables from non-exchange transactions		69 199	108 684	87 792	72 288	87 792
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		-	30 143	26 154	11 953	26 154
Other current assets		182	446	588	182	588
Total current assets		244 925	290 619	357 028	284 826	357 028
Non current assets						
Investments		-	-	-	-	-
Investment property		7 511	4 752	7 172	7 249	7 172
Property, plant and equipment		656 383	671 912	680 023	659 525	680 023
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		71	14	27	48	27
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		664 226	676 939	687 483	667 083	687 483
TOTAL ASSETS		909 151	967 558	1 044 511	951 909	1 044 511
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	40	301	301	301
Consumer deposits		2 526	2 547	2 526	2 485	2 526
Trade and other payables from exchange transactions		59 247	157 329	165 822	35 515	165 822
Trade and other payables from non-exchange transactions		6 935	4	6 935	26 711	6 935
Provision		-	3 171	3 339	3 803	3 339
VAT		-	7 870	7 820	1 053	7 820
Other current liabilities		2 799	-	-	-	-
Total current liabilities		71 507	170 961	186 745	69 867	186 745
Non current liabilities						
Financial liabilities		86	110	175	175	175
Provision		16 649	36 189	25 278	23 492	25 278
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		30 495	28 290	26 930	23 652	26 930
Total non current liabilities		47 230	64 590	52 382	47 319	52 382
TOTAL LIABILITIES		118 738	235 550	239 127	117 186	239 127
NET ASSETS	2	790 413	732 008	805 384	834 723	805 384
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		787 050	728 865	802 021	831 359	802 021
Reserves and funds		3 363	3 143	3 363	3 363	3 363
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	790 413	732 008	805 384	834 723	805 384

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of February 2024 is R179.9 million. This is more than the budgeted R292.8 million. Narrations per category are as follows;

Property Rates

Collections are R67 million to date are less than the anticipated year to date budget of R79.4 million. Variance is sitting at 16%. 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 R6.5 million against the expected R7.8 million. The variance is 16%. 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 R8.8 million was recognised against the expected interest of R8.4 million which results in a variance of R5%, 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 in February there was a EPWP receipt of R374 000.

Suppliers and Employees

Payments to suppliers and employees have very insignificant variance which is 50%.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

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.

Capital Assets

Actual expenditure is lower than the year to date budget expenditure 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 - M08 February										
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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		95 279	119 240	119 240	6 078	67 079	79 493	(12 415)	-16%	119 240
Service charges		21 111	11 758	11 758	856	6 553	7 838	(1 285)	-16%	11 758
Other revenue			58 233	58 443	5 179	32 580	38 962	(6 382)	-16%	58 443
Transfers and Subsidies - Operational		194 785	198 806	207 743	374	166 131	138 495	27 636	20%	207 743
Transfers and Subsidies - Capital		38 079	40 603	51 706	9 164	25 953	34 470	(8 517)	-25%	51 706
Interest		28 636	12 695	12 695	773	8 888	8 463	425	5%	12 695
Dividends		-	-	-			-	-		-
Payments										
Suppliers and employees		(332 571)	(386 545)	(311 828)	(21 606)	(245 009)	(207 886)	37 123	-18%	(311 828)
Interest		(6)	(2)	(2)	-	-	(1)	(1)	100%	(2)
Transfers and Subsidies		(3 021)	(3 505)	(4 255)	-	(570)	(2 836)	(2 266)	80%	(4 255)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42 292	51 281	145 498	818	61 604	96 999	35 395	36%	145 498
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		(57 566)	(54 067)	(73 787)	(6 141)	(28 082)	(49 191)	(21 110)	43%	(73 787)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(57 034)	(54 067)	(73 787)	(6 141)	(28 082)	(49 191)	(21 110)	43%	(73 787)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing		-	-	-			-	-		-
Increase (decrease) in consumer deposits		-	50	-	-	66	-	66	0%	(200)
Payments										
Repayment of borrowing		(44)	-	-			-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(44)	50	-	-	66	-	(66)	0%	(200)
NET INCREASE/(DECREASE) IN CASH HELD		(14 787)	(2 736)	71 711	(5 323)	33 589	47 808			71 511
Cash/cash equivalents at beginning:		161 185	131 394	146 398		146 398	146 398			146 398
Cash/cash equivalents at month/year end:		146 398	128 658	218 110		179 988	194 206			217 910

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	-2%	N/A	N/A
	Service charges - Waste management	1%	N/A	N/A
	Investment Revenue	9%	This 9% variance will change as the financial year progresses	This dependant on interest rates after SARB committee meets.
	Own Other revenue:	-14%	The variance is so high because of the skills levy refund receive that was more than anticipated and INEP that was recognised.	No action required to monitor the variance
	Rental of facilities	-72%	This variance is caused by the reversal of last year rental posted in February it is still going to be posted in correct period	No action required to monitor the variance
	Fines	-25%	This variance will adjust itself as the financial year progresses	No action required to monitor the variance
	Licenses and permits	17%	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	58%	Over performance on this vote more than anticipated	No action required to monitor the variance the variance will improve in the following month.
	Operational Revenue	-14%	The variance is 14 % more than anticipated due to skills development levy refund	To re-evaluate monthly should the variance become material
	Interest earned from receivables	15%	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	This trend will continue due to the high debtors books
	Grants and subsidies	11%	The budget is exceeded due to equitable share received in December and the grants recognised.	On going monitoring to establish that all grant expenditure are recognised.
2	Expenditure By Type			
	Employee Costs	-5%	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	-4%	The variance is due to vacant positions which have not yet been filled.	Monitor to establish that budget is not exceeded
	Operational Costs	-22%	Operational costs are so huge because the municipality was not operational in July and August	No action required to monitor the variance
	Debt Impairment	-48%	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	-48%	There are transactions undergoing SCM processes in February 2024 and expenditure will reflect once payment is made	To prioritize service purchases and monitor the budget
	Contracted Services	-27%	There are transactions undergoing SCM processes in February 2024 and expenditure will reflect once payment is made	To prioritize service purchases and monitor the budget
	Transfers and Subsidies	-47%	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	Capital Expenditure			
	Capital Assets	-28%	This variance is caused by increase in adjusted budget	No action required to monitor the variance

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

Table SC3: Aged Debtors

The municipality is being owed a total amount of R218.5 million, of which the biggest portion is owed by households sitting at R141.1 million.

The second biggest is government departments that are sitting at R40.8 million. Business debtors owing just over R14.7 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors -													
Description	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 669	3 770	2 715	2 472	2 315	109 804	-	-	128 746	114 591	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	830	456	345	319	314	11 597	-	-	13 862	12 231	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 348	933	846	873	1 033	19 044	-	-	24 077	20 950	-	-
Interest on Arrear Debtor Accounts	1810	3	55	80	116	143	43 347	-	-	43 744	43 606	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(5 061)	763	-	-	-	12 430	-	-	8 131	12 430	-	-
Total By Income Source	2000	4 789	5 976	3 987	3 781	3 805	196 222	-	-	218 559	203 807	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	872	388	371	479	539	39 794	-	-	42 442	40 812	-	-
Commercial	2300	419	561	349	328	349	14 083	-	-	16 091	14 761	-	-
Households	2400	3 668	4 882	3 133	2 872	2 783	136 475	-	-	153 813	142 130	-	-
Other	2500	(170)	146	134	102	134	5 869	-	-	6 214	6 104	-	-
Total By Customer Group	2600	4 789	5 976	3 987	3 781	3 805	196 222	-	-	218 559	203 807	-	-

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R409 810.13. There are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

KZN212 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors -											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	410	-	-	-	-	-	-	-	410	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	410	-	-	-	-	-	-	-	410	-

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 February 2024. Total cash available was R179.7 million. The cash coverage is 05 months.

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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	23 656	130			23 786
ABSA :2081 665 687		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-				-
ABSA :2081 665 726		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-				-
FNB :6 222 5155 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	60 986	147			61 133
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	3 322	121	(121)	25 000	28 322
STD BANK 5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	13 325	74		121	13 521
STD BANK 058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	6 254	36			6 290
STD BANK 058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 633	27			4 660
STD BANK 058762116/032		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	18	8			26
STD BANK 058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	1 386				1 386
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	40 418	229			40 648
-										-				-
Municipality sub-total										153 998	773		25 121	179 770

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

Table SC6: Grants Receipts

All grants that were expected to be received since in July 2024 were received and in February EPWP grant and MIG were received.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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	194 675	832	142 740	130 575	12 165	9,3%	194 675
Operational Revenue:General Revenue:Equitable Share		173 612	182 950	182 950	–	137 153	121 967	15 186	12,5%	182 950
Operational Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	3 000	–	1 200	2 000	(800)	-40,0%	3 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	374	1 249	833	416	50,0%	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	–	1 900	1 267	633	50,0%	1 900
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		9 400	5 033	3 899	–	–	3 355	(3 355)	-100,0%	3 899
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 676	458	1 238	1 153	85	7,3%	1 676
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		11 917	10 976	10 976	–	10 976	7 317	3 659	50,0%	13 068
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Capacity Building and Other		8 417	10 976	10 976	–	10 976	7 317	3 659	50,0%	13 068
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)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		1 000	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	199 944	203 838	205 651	832	153 716	137 892	15 824	11,5%	207 743
Capital Transfers and Grants										
National Government:		36 171	39 853	51 706	8 706	38 374	34 470	3 904	11,3%	51 706
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 853	36 853	8 706	23 521	24 568	(1 047)	-4,3%	36 853
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	3 000	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	14 853	–	14 853	9 902	4 951	50,0%	14 853
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		2 000	750	–	–	–	–	–	–	–
Specify (Add grant description)		2 000	750	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	38 171	40 603	51 706	8 706	38 374	34 470	3 904	11,3%	51 706
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	238 115	244 441	257 356	9 538	192 090	172 362	19 728	11,4%	259 448

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2024/25 FINANCIAL YEAR

Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	194 728	1 637	7 436	99 327	(91 891)	-92,5%	177 128
Operational Revenue:General Revenue:Equitable Share		-	182 950	182 950			91 475	(91 475)	-100,0%	165 403
Energy Efficiency and Demand-side [Schedule 5B]		-	-	3 000	1 340	1 340	2 000	(660)	-33,0%	3 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	250	1 129	833	296	35,5%	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	43	1 032	1 267	(235)	-18,5%	1 900
Mitchell's Plain Urban Renewal		-	-				-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-				-	-		-
Municipal Disaster Grant [Schedule 5B]		5 501	5 033	3 899	-	3 899	2 600	1 300	50,0%	3 899
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	5	36	1 153	(1 117)	-96,9%	1 676
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Provincial Government:		11 430	10 976	10 976	1 403	8 299	7 317	981	13,4%	10 976
Specify (Add grant description)		2 179	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
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	1 403	8 299	7 317	981	13,4%	10 976
Total operating expenditure of Transfers and Grants:		21 945	203 838	205 704	3 040	15 735	106 645	(90 910)	-85,2%	188 104
Capital expenditure of Transfers and Grants										
National Government:		36 171	39 799	49 768	3 826	19 751	33 179	(13 428)	-40,5%	44 961
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 799	36 853	3 826	19 751	24 568	(4 817)	-19,6%	32 046
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	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	12 916	-	-	8 610	(8 610)	-100,0%	12 916
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		2 708	750	3 161	-	-	2 107	(2 107)	-100,0%	1 819
Specify (Add grant description)		800	-	1 819	-	-	1 213	(1 213)	-100,0%	1 819
Specify (Add grant description)		1 908	750	1 342	-	-	895	(895)	-100,0%	
Total capital expenditure of Transfers and Grants		38 879	40 549	52 929	3 826	19 751	35 286	(15 535)	-44,0%	46 780
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	244 387	258 634	6 866	35 486	141 931	(106 445)	-75,0%	234 884

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 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 February 2024 is R115.3 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 302	15 366	15 366	1 232	10 024	10 244	(220)	-2%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	24	191	376	(185)	-49%	564
Cellphone Allowance		1 672	1 701	1 701	134	1 091	1 134	(43)	-4%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 330	17 631	17 631	1 390	11 306	11 754	(448)	-4%	17 631
% increase	4		8,0%	8,0%						8,0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 759	5 437	5 711	321	2 861	3 808	(946)	-25%	5 711
Pension and UIF Contributions		12	13	13	1	7	8	(1)	-15%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	449	449	-	27	300	(273)	-91%	449
Cellphone Allowance		57	58	58	2	25	38	(13)	-34%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	0	0	1	(0)	-53%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 958	6 232	324	2 921	4 155	(1 234)	-30%	6 232
% increase	4		13,5%	18,7%						18,7%
Other Municipal Staff										
Basic Salaries and Wages		94 293	112 391	99 605	8 247	65 317	66 403	(1 086)	-2%	99 605
Pension and UIF Contributions		16 440	20 409	17 549	1 336	10 930	11 699	(769)	-7%	17 549
Medical Aid Contributions		6 996	11 154	9 795	650	4 860	6 530	(1 670)	-26%	9 795
Overtime		11 276	7 684	12 326	1 276	9 273	8 217	1 056	13%	12 326
Performance Bonus		7 247	9 130	7 947	6	7 228	5 298	1 930	36%	7 947
Motor Vehicle Allowance		-	83	83	-	80	56	24	43%	83
Cellphone Allowance		234	279	260	20	164	173	(9)	-5%	260
Housing Allowances		524	2 097	681	43	354	454	(100)	-22%	681
Other benefits and allowances		1 048	1 989	2 579	82	1 296	1 719	(423)	-25%	2 579
Payments in lieu of leave		1 630	3 500	1 500	139	872	1 000	(128)	-13%	1 500
Long service awards		856	1 785	1 785	-	-	1 190	(1 190)	-100%	1 785
Post-retirement benefit obligations	2	4 066	4 278	4 278	104	745	2 852	(2 106)	-74%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		144 611	174 779	158 388	11 902	101 120	105 592	(4 472)	-4%	158 388
% increase	4		20,9%	9,5%						9,5%
Total Parent Municipality		166 191	198 368	182 252	13 617	115 347	121 501	(6 154)	-5%	182 252

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of December 2024. Total amount spent to date equals to R26.5 million against the expected budget of R30.1 million. The variance is sitting at 11.9%. 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 FEBRUARY (M08) 2024/25 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -											
Description	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousands		1									
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			40 671	35 840	27 792	1 732	22 027	18 528	3 499	18,9%	27 792
Roads Infrastructure			2 666	7 807	2 642	167	865	1 761	(896)	-50,9%	2 642
Roads			1 527	6 580	2 642	251	865	1 761	(896)	-50,9%	2 642
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			1 138	1 227	-	(84)	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			3 503	3 000	6 000	-	1 166	4 000	(2 834)	-70,9%	6 000
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			3 503	3 000	3 000	-	1 166	2 000	(834)	-41,7%	3 000
Capital Spares			-	-	3 000	-	-	2 000	(2 000)	-100,0%	3 000
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			34 502	25 033	19 149	1 565	19 996	12 766	7 230	56,6%	19 149
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			34 502	25 033	19 149	1 565	19 996	12 766	7 230	56,6%	19 149
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			2 979	3 440	3 169	(381)	785	2 113	(1 328)	-62,8%	3 169
Community Facilities			2 304	2 480	2 309	(425)	342	1 540	(1 197)	-77,8%	2 309
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			67	280	280	15	57	187	(129)	-69,3%	280
Cemeteries/Crematoria			-	-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-	-
Nature Reserves			238	360	321	(120)	201	214	(13)	-6,2%	321
Public Ablution Facilities			1 999	1 840	1 708	(319)	84	1 139	(1 055)	-92,6%	1 708
Markets			-	-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			674	960	860	44	443	573	(130)	-22,7%	860
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			674	960	860	44	443	573	(130)	-22,7%	860
Capital Spares			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Other assets			2 377	5 302	6 205	1 039	1 866	4 137	(2 271)	-54,9%	6 205
Operational Buildings			2 377	5 302	6 205	1 039	1 866	4 137	(2 271)	-54,9%	6 205
Municipal Offices			2 377	5 302	6 205	1 039	1 866	4 137	(2 271)	-54,9%	6 205
Pay/Enquiry Points			-	-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-	-
Computer Equipment			22	24	24	-	-	16	(16)	-100,0%	24
Computer Equipment			22	24	24	-	-	16	(16)	-100,0%	24
Furniture and Office Equipment			-	48	20	-	-	13	(13)	-100,0%	20
Furniture and Office Equipment			-	48	20	-	-	13	(13)	-100,0%	20
Machinery and Equipment			1 978	2 951	3 691	-	825	2 460	(1 635)	-66,5%	3 691
Machinery and Equipment			1 978	2 951	3 691	-	825	2 460	(1 635)	-66,5%	3 691
Transport Assets			4 114	4 908	4 328	-	1 064	2 885	(1 822)	-63,1%	4 328
Transport Assets			4 114	4 908	4 328	-	1 064	2 885	(1 822)	-63,1%	4 328
Land			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Diving resources			-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-
Policing and Protection			-	-	-	-	-	-	-	-	-
Zoological plants and animals			-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-
Policing and Protection			-	-	-	-	-	-	-	-	-
Zoological plants and animals			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1		52 140	52 513	45 229	2 390	26 567	30 152	3 586	11,9%	45 229



I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 28th February 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