

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

Quarterly Budget Statement

2025(Q3)

2024/25 Financial Year

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Glossary

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

Adjustment Budget – Prescribed in section 28 of the MFMA

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

Budget – Financial Plan of the Municipality.

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

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

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

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

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

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

MBRR – Local Government Municipal Budget and Reporting Regulations.

MIG – Municipal Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework.

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

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

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

Vote – A department

SECTION 1 – EXECUTIVE SUMMARY

1.1 Introduction

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

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

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

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

The statement must include: -

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

Further to that, MFMA Sec 52d requires that the mayor *"must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial affairs of the municipality;"*

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 Quarterly Budget Statement Summary

Operating Revenue

In terms of financial performance, the actual year-to-date revenue accrued is R 334.2 million against year-to-date budget of R302.2 million giving rise to a variance of 11%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R93.9 million, against the expected R98.3 million. This has resulted to 4% variance. The variance is variance is very immaterial as its below 10%.

Refuse Removal

Amount accrued on refuse removal is R9,8 million against the expected R10,065 million. Variance is sitting at 2%. 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 R9,8 million against the expected R9.3 million. The variance is 5%, this variance will adjust itself as the year progresses.

Other Revenue

Rental of facilities and Equipment; R2,059 million has been recognised instead of the expected R5,3 million. Variance is sitting 62% this variance is caused by R3 940 621.54 reversal of Public works debt which relates to 2023/2024 financial year which is still to be moved to the correct period.

Fines; R763 384,36 has been recognised instead of the expected R1,144 million. Variance is 33%. A percentage is below than anticipated this variance will adjust itself as the financial year progresses.

Licenses and permits; R2.3 million has been recognised, and the municipality expected to recognised R2,021 million. Variance is sitting at 17%. This over performance was never anticipated however it will adjust itself as the year progresses.

Agency Fees; The amount recognised amounts to R1.5 million and the municipality expected to recognise R 1,1 million variance is sitting at 40%. This over performance was never anticipated however it will adjust itself as the year progresses.

Operational Revenue; R 385 570,68 has been recognised instead of the expected R 357 255,00. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 8%. The variance is expected to improve during the financial year.

Interest earned from receivables; R1,5 million has been accrued instead of the expected R1,3 million Variance is 16%. 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 R199.2 million. Variance amounts to 29%. This variance is caused by the equitable share trench of R45,7 million received in March, and variance is expected to improve as the financial year progresses.

Operating Expenditure

On the operating expenditure, R275,7 million was spent against the year-to-date budget of R337,4 million giving rise to a variance of 18%. Major contributors to this variance are contracted services with a variance of R30,1 million, operational cost with a variance of R12.8 million and employee related cost with a variance of R7,8 million.

Employee Costs

R115,5 million has been spent to date on employee related costs against the expected R123,4 million. The variance is sitting at 6%. 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 R12,6 million against the year-to-date budget of R13,2 million. Variance is sitting at 4%.

Operational cost

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R40,9 million against the expected budget of R53,7 million. The variance is sitting at 24%. 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 R5,2 million. The debtors are assessed on a regular basis and will be impaired at year end.

Depreciation & Asset Impairment

Expenditure is R31,5 million against the expected budget of R30,6 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 R2,9 million against the expected budget of R5,6 million. Variance is sitting at 47%. There are transactions that were undergoing SCM processes in March 2025 and expenditure will reflect once payment is made.

Contracted Services

Expenditure is R70,4 million against the year-to-date budget of R100,6 million. Variance is 30%. There are transactions that were undergoing SCM processes in March 2025 and expenditure will reflect once payment is made.

Transfers and Subsidies

Expenditure is R1,5 million against the year-to-date budget of R3,1 million. The variance is 51%. 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 R33,076 million against the expected R48,096 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	23 190 601.55	33 720 957.00	44 961 348.00	52%
Unconditional – Own Funding	11 730 390.27	13 011 696.00	17 349 031.00	68%
Conditional-Provincial Grants	1 155 324.41	1 364 301.00	1 819 077.00	64%
TOTAL	36 076 316.23	48 096 954.00	64 129 456.00	56%

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 3.83:1). 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.

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance (R253,3 million).

Table C1- Quarterly 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 - Q3 Third Quarter									
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	8 401	93 943	98 345	(4 402)	-4%	130 005
Service charges	11 151	13 833	13 422	808	9 850	10 067	(217)	-2%	13 833
Investment revenue	14 608	12 500	12 500	778	9 854	9 375	479	5%	12 500
Transfers and subsidies - Operational	195 692	203 785	205 651	46 703	199 260	154 238	45 022	29%	203 785
Other own revenue	34 217	43 049	40 315	2 750	21 318	30 236	(8 917)	-29%	43 049
Total Revenue (excluding capital transfers and	376 202	403 171	403 014	59 440	334 226	302 260	31 965	11%	403 171
Employee costs	149 861	180 736	164 620	11 542	115 583	123 465	(7 882)	-6%	180 736
Remuneration of Councillors	16 330	17 631	17 631	1 390	12 696	13 224	(528)	-4%	17 631
Depreciation and amortisation	46 058	40 873	40 873	3 502	31 516	30 655	861	3%	40 873
Interest	1 764	2	2 276	-	-	1 707	(1 707)	-100%	2
Inventory consumed and bulk purchases	7 056	12 076	7 543	355	2 976	5 657	(2 682)	-47%	12 076
Transfers and subsidies	3 021	3 505	4 255	42	1 558	3 191	(1 633)	-51%	3 505
Other expenditure	189 445	197 891	212 792	8 667	111 397	159 594	(48 196)	-30%	197 891
Total Expenditure	413 536	452 715	449 990	25 497	275 725	337 493	(61 768)	-18%	452 715
Surplus/(Deficit)	(37 333)	(49 544)	(46 976)	33 943	58 501	(35 232)	93 733	-266%	(49 544)
Transfers and subsidies - capital (monetary allocations)	38 879	40 603	53 797	18 005	37 756	40 348	(2 592)	-6%	40 603
Transfers and subsidies - capital (in-kind)	3 670	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 216	(8 941)	6 821	51 947	96 257	5 116	91 141	1782%	(8 941)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 216	(8 941)	6 821	51 947	96 257	5 116	91 141	1782%	(8 941)
Capital expenditure & funds sources									
Capital expenditure	50 999	50 041	64 129	5 206	36 076	48 097	(12 021)	-25%	64 129
Capital transfers recognised	34 190	35 307	46 780	5 206	24 346	35 085	(10 739)	-31%	46 780
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	16 809	14 734	17 349	-	11 730	13 012	(1 281)	-10%	17 349
Total sources of capital funds	50 999	50 041	64 129	5 206	36 076	48 097	(12 021)	-25%	64 129
Financial position									
Total current assets	244 925	290 619	357 028		354 333				357 028
Total non current assets	664 226	676 939	687 483		668 787				687 483
Total current liabilities	71 507	170 961	186 745		92 497				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		883 304				805 384
Cash flows									
Net cash from (used) operating	42 292	51 281	145 498	(7 529)	138 747	109 124	(29 623)	-27%	145 498
Net cash from (used) investing	(57 034)	(54 067)	(73 787)	(3 737)	(31 819)	(55 340)	(23 522)	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	-	253 393	200 182	(53 211)	-27%	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	2 041	7 581	4 927	3 747	3 556	196 337	-	-	218 189
Creditors Age Analysis									
Total Creditors	1 272	-	-	-	-	-	-	-	1 272

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) - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		336 686	346 619	348 874	57 112	291 880	261 656	30 224	12%	348 874
Executive and council		173 625	182 963	182 968	45 737	182 904	137 226	45 679	33%	182 968
Finance and administration		163 061	163 656	165 907	11 375	108 976	124 430	(15 454)	-12%	165 907
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 149	11 766	26 564	935	9 757	19 923	(10 166)	-51%	26 593
Community and social services		8 756	11 295	26 042	929	9 392	19 531	(10 139)	-52%	26 042
Sport and recreation		2 558	419	487	3	338	365	(27)	-7%	487
Public safety		-	29	-	-	-	-	-	-	29
Housing		836	24	36	3	28	27	1	4%	36
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 838	71 355	66 202	18 413	58 974	49 651	9 323	19%	66 202
Planning and development		5 071	2 623	3 861	41	1 583	2 896	(1 312)	-45%	3 861
Road transport		51 767	68 732	62 341	18 372	57 391	46 756	10 635	23%	62 341
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 078	14 033	15 171	985	11 370	11 379	(8)	0%	15 171
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 078	14 033	15 171	985	11 370	11 379	(8)	0%	15 171
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 752	443 774	456 811	77 445	371 982	342 609	29 373	9%	456 840
Expenditure - Functional										
Governance and administration		191 552	203 107	206 676	10 904	116 082	155 007	(38 924)	-25%	206 286
Executive and council		42 278	46 753	48 573	2 778	32 424	36 430	(4 006)	-11%	48 573
Finance and administration		148 060	154 671	156 031	8 050	82 817	117 023	(34 205)	-29%	156 031
Internal audit		1 215	1 683	2 072	76	841	1 554	(713)	-46%	1 683
Community and public safety		60 116	75 973	72 023	4 367	44 919	54 017	(9 098)	-17%	71 958
Community and social services		24 625	32 201	28 668	1 933	18 795	21 501	(2 706)	-13%	28 668
Sport and recreation		25 720	31 983	32 432	1 746	18 624	24 324	(5 700)	-23%	32 432
Public safety		6 638	7 262	6 332	538	5 627	4 749	878	18%	6 332
Housing		3 127	4 526	4 590	149	1 872	3 443	(1 570)	-46%	4 526
Health	6	-	-	-	-	-	-	-	-	-
Economic and environmental services		125 654	129 729	113 141	8 495	91 101	84 856	6 246	7%	113 141
Planning and development		17 571	21 546	21 589	1 005	9 823	16 192	(6 369)	-39%	21 589
Road transport		108 083	108 183	91 552	7 490	81 279	68 664	12 615	18%	91 552
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36 214	43 907	58 151	1 731	23 623	43 613	(19 991)	-46%	58 151
Energy sources		4 560	4 794	7 794	-	1 757	5 845	(4 088)	-70%	7 794
Water management		-	-	-	-	-	-	-	-	-
Waste water management		550	-	-	1	530	-	530	-	-
Waste management		31 104	39 114	50 358	1 730	21 335	37 768	(16 433)	-44%	50 358
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	413 536	452 715	449 990	25 497	275 725	337 493	(61 768)	-18%	449 537
Surplus/ (Deficit) for the year		5 216	(8 941)	6 821	51 947	96 257	5 116	91 141	1782%	7 303

Table C3: Quarterly 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) - Q3 Third Quarter										
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	45 737	182 904	136 675	46 230	33,8%	182 233
Vote 2 - FINANCIAL SERVICES		149 911	156 220	158 449	10 535	106 686	118 837	(12 151)	-10,2%	158 449
Vote 3 - TECHNICAL SERVICES		57 758	71 342	71 359	18 998	63 294	53 520	9 774	18,3%	71 359
Vote 4 - CORPORATE SERVICES		11 428	7 437	7 458	840	2 289	5 593	(3 304)	-59,1%	7 458
Vote 5 - COMMUNITY SERVICES		19 237	23 924	33 452	1 295	15 225	25 089	(9 864)	-39,3%	33 452
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		5 071	2 623	3 861	41	1 583	2 896	(1 312)	-45,3%	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	77 445	371 982	342 609	29 373	8,6%	456 811
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 687	50 586	52 489	2 854	33 857	39 367	(5 510)	-14,0%	52 489
Vote 2 - FINANCIAL SERVICES		59 728	50 296	49 139	1 301	19 898	36 855	(16 957)	-46,0%	49 139
Vote 3 - TECHNICAL SERVICES		131 676	134 352	133 679	8 159	94 728	100 259	(5 531)	-5,5%	133 679
Vote 4 - CORPORATE SERVICES		63 749	77 910	80 348	5 185	46 224	60 261	(14 038)	-23,3%	80 348
Vote 5 - COMMUNITY SERVICES		94 937	119 529	114 222	7 022	71 594	85 666	(14 072)	-16,4%	114 222
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		17 037	20 043	20 113	975	9 425	15 084	(5 659)	-37,5%	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	25 497	275 725	337 493	(61 768)	-18,3%	449 990
Surplus/ (Deficit) for the year	2	5 216	(8 941)	6 821	51 947	96 257	5 116	91 141	1781,5%	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 page 5 to 7.

KZN212 Umdoni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		41 952	50 034	49 960	2 811	36 806	37 470	(664)	-2%	50 034
Service charges - Electricity		-	-	-	-	1	-	1		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		11 151	13 833	13 422	808	9 849	10 067	(218)	-2%	13 833
Sale of Goods and Rendering of Services		3 572	13 098	13 141	193	11 575	9 856	1 719	17%	13 098
Agency services		2 589	2 487	1 479	-	1 555	1 109	445	40%	2 487
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		1 877	229	1 749	177	1 521	1 312	209	16%	229
Interest earned from Current and Non Current Assets		14 608	12 500	12 500	778	9 854	9 375	479	5%	12 500
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7 620	7 504	7 185	742	2 059	5 388	(3 329)	-62%	7 504
Licence and permits		2	2	7	-	7	5	2	33%	2
Operational Revenue		533	382	476	113	386	357	28	8%	382
Non-Exchange Revenue		334 250	353 137	353 054	56 629	297 420	264 790	32 629	12%	353 137
Property rates		120 535	130 005	131 127	8 401	93 943	98 345	(4 402)	-4%	130 005
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 198	1 663	1 526	0	763	1 145	(381)	-33%	1 663
Licence and permits		2 951	6 473	2 695	260	2 363	2 021	341	17%	6 473
Transfer and subsidies - Operational		195 692	203 785	205 651	46 703	199 260	154 238	45 022	29%	203 785
Interest		12 152	11 210	12 055	1 266	1 090	9 041	(7 951)	-88%	11 210
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 722	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		376 202	403 171	403 014	59 440	334 226	302 260	31 965	11%	403 171
Expenditure By Type										
Employee related costs		149 861	180 736	164 620	11 542	115 583	123 465	(7 882)	-6%	180 736
Remuneration of councillors		16 330	17 631	17 631	1 390	12 696	13 224	(528)	-4%	17 631
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		7 056	12 076	7 543	355	2 976	5 657	(2 682)	-47%	12 076
Debt impairment		24 747	7 000	7 000	-	-	5 250	(5 250)	-100%	7 000
Depreciation and amortisation		46 058	40 873	40 873	3 502	31 516	30 655	861	3%	40 873
Interest		1 764	2	2 276	-	-	1 707	(1 707)	-100%	2
Contracted services		107 545	124 356	134 158	5 052	70 474	100 619	(30 144)	-30%	124 356
Transfers and subsidies		3 021	3 505	4 255	42	1 558	3 191	(1 633)	-51%	3 505
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		55 252	66 535	71 634	3 616	40 923	53 725	(12 802)	-24%	66 535
Losses on Disposal of Assets		1 901	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		413 536	452 715	449 990	25 497	275 725	337 493	(61 768)	-18%	452 715
Surplus/(Deficit)		(37 333)	(49 544)	(46 976)	33 943	58 501	(35 232)	93 733	(0)	(49 544)
Transfers and subsidies - capital (monetary allocations)		38 879	40 603	53 797	18 005	37 756	40 348	(2 592)	(0)	40 603
Transfers and subsidies - capital (in-kind)		3 670	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		5 216	(8 941)	6 821	51 947	96 257	5 116			(8 941)
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		5 216	(8 941)	6 821	51 947	96 257	5 116			(8 941)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		5 216	(8 941)	6 821	51 947	96 257	5 116			(8 941)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		5 216	(8 941)	6 821	51 947	96 257	5 116			(8 941)

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

Actual expenditure incurred is R36,096 million whilst year to date expenditure is sitting at R48,096 million. The overall variance is sitting at 25%. This variance is caused by an upward adjustment in adjustments budget.

KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter										
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	-	-	65	(65)	-100%	87
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	-	12 968	-	-	9 726	(9 726)	-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	-	-	9 791	(9 791)	-100%	13 055
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		192	-	61	-	-	46	(46)	-100%	61
Vote 2 - FINANCIAL SERVICES		59	174	174	-	145	130	15	11%	174
Vote 3 - TECHNICAL SERVICES		#VALUE!	44 410	42 775	5 206	30 531	32 081	(1 551)	-5%	42 775
Vote 4 - CORPORATE SERVICES		6 518	4 666	5 535	-	4 245	4 151	94	2%	5 535
Vote 5 - COMMUNITY SERVICES		239	-	435	-	-	326	(326)	-100%	435
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 659	704	2 095	-	1 155	1 571	(416)	-26%	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	#VALUE!	49 954	51 075	5 206	36 076	38 306	(2 230)	-6%	51 075
Total Capital Expenditure	3	#VALUE!	50 041	64 129	5 206	36 076	48 097	(12 021)	-25%	64 129
Capital Expenditure - Functional Classification										
Governance and administration		7 788	4 840	5 770	-	4 390	4 327	63	1%	5 770
Executive and council		192	-	61	-	-	46	(46)	-100%	61
Finance and administration		7 597	4 840	5 709	-	4 390	4 282	108	3%	5 709
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 345	20 291	26 999	1 608	9 377	20 249	(10 872)	-54%	26 999
Community and social services		13 302	17 682	11 475	1 608	6 769	8 606	(1 837)	-21%	11 475
Sport and recreation		8 042	2 609	2 608	-	2 608	1 956	652	33%	2 608
Public safety		-	-	12 916	-	-	9 687	(9 687)	-100%	12 916
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21 171	22 302	29 300	3 598	22 309	21 975	334	2%	29 300
Planning and development		1 659	704	2 095	-	1 155	1 571	(416)	-26%	2 095
Road transport		19 512	21 597	27 205	3 598	21 153	20 404	750	4%	27 205
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		696	2 609	2 061	-	-	1 546	(1 546)	-100%	2 061
Energy sources		-	2 609	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		696	-	-	-	-	-	-	-	-
Waste management		-	-	2 061	-	-	1 546	(1 546)	-100%	2 061
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50 999	50 041	64 129	5 206	36 076	48 097	(12 021)	-25%	64 129
Funded by:										
National Government		32 531	34 654	44 961	5 206	23 191	33 721	(10 530)	-31%	44 961
Provincial Government		1 659	652	1 819	-	1 155	1 364	(209)	-15%	1 819
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		34 190	35 307	46 780	5 206	24 346	35 085	(10 739)	-31%	46 780
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		16 809	14 734	17 349	-	11 730	13 012	(1 281)	-10%	17 349
Total Capital Funding	7	50 999	50 041	64 129	5 206	36 076	48 097	(12 021)	-25%	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 of the institution.

KZN212 Umdoni - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter						
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	253 393	218 110
Trade and other receivables from exchange transactions		29 145	22 743	24 384	17 725	24 384
Receivables from non-exchange transactions		69 199	108 684	87 792	71 436	87 792
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		-	30 143	26 154	11 598	26 154
Other current assets		182	446	588	182	588
Total current assets		244 925	290 619	357 028	354 333	357 028
Non current assets						
Investments		-	-	-	-	-
Investment property		7 511	4 752	7 172	7 216	7 172
Property, plant and equipment		656 383	671 912	680 023	661 265	680 023
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		71	14	27	46	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	668 787	687 483
TOTAL ASSETS		909 151	967 558	1 044 511	1 023 120	1 044 511
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	40	301	301	301
Consumer deposits		2 526	2 547	2 526	2 482	2 526
Trade and other payables from exchange transactions		59 247	157 329	165 822	63 587	165 822
Trade and other payables from non-exchange transactions		6 935	4	6 935	19 719	6 935
Provision		-	3 171	3 339	3 803	3 339
VAT		-	7 870	7 820	2 605	7 820
Other current liabilities		2 799	-	-	-	-
Total current liabilities		71 507	170 961	186 745	92 497	186 745
Non current liabilities						
Financial liabilities		86	110	175	175	175
Provision		16 649	36 189	25 278	23 492	52 207
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	79 312
TOTAL LIABILITIES		118 738	235 550	239 127	139 816	266 056
NET ASSETS	2	790 413	732 008	805 384	883 304	778 454
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		787 050	728 865	802 021	879 940	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	883 304	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 March 2025 is R253.3 million. This is more than the budgeted R200.1 million. Narrations per category are as follows;

Property Rates

Collections are R78,2 million to date are less than the anticipated year to date budget of R89,4 million. Variance is sitting at 13%. 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 R7,1 million against the expected R8,8 million. The variance is 19%. 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 R9,6 million was recognised against the expected interest of R9,5 million which results in a variance of R2%, this variance is immaterial.

Transfers and Subsidies – Operational

All grants and subsidies operational that were expected to be received were received as per NT payment schedule in March there was an Equitable share trench of R45,7 million.

Suppliers and Employees

Payments to suppliers and employees have a significant variance which is 22%.

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.

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Consumer deposits

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

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		95 279	119 240	119 240	11 137	78 216	89 430	(11 215)	-13%	119 240
Service charges		21 111	11 758	11 758	579	7 132	8 818	(1 686)	-19%	11 758
Other revenue			58 233	58 443	1 506	34 086	43 832	(9 746)	-22%	58 443
Transfers and Subsidies - Operational		194 785	198 806	207 743		166 131	155 807	10 324	7%	207 743
Transfers and Subsidies - Capital		38 079	40 603	51 706		25 953	38 779	(12 826)	-33%	51 706
Interest		28 636	12 695	12 695	778	9 666	9 521	145	2%	12 695
Dividends		-	-	-			-	-		-
Payments										
Suppliers and employees		(332 571)	(386 545)	(311 828)	(21 529)	(181 866)	(233 871)	(52 005)	22%	(311 828)
Interest		(6)	(2)	(2)			(2)	(2)	100%	(2)
Transfers and Subsidies		(3 021)	(3 505)	(4 255)		(570)	(3 191)	(2 620)	82%	(4 255)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42 292	51 281	145 498	(7 529)	138 747	109 124	(29 623)	-27%	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)	(3 737)	(31 819)	(55 340)	(23 522)	43%	(73 787)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(57 034)	(54 067)	(73 787)	(3 737)	(31 819)	(55 340)	(23 522)	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	(11 266)	106 995	53 784			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		253 393	200 182			217 910

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanation

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - Q3 Third Quarter				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	-4% N/A		N/A
	Service charges - Waste management	-2% N/A		N/A
	Investment Revenue	5%	This 5% variance will change as the financial year progresses	This dependant on interest rates after SARB committee meets.
	Own Other revenue:	8%	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	-62%	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	-33%	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	40%	Over performance on the vote that was more than anticipated	No action required to monitor the variance the variance will improve in the following month.
	Operational Revenue	8%	The variance is 8% more than anticipated due to skills development levy refund	To re-evaluate monthly should the variance become material
	Interest earned from receivables	16%	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	29%	The budget is exceeded due to equitable share received in March and the grants recognised.	On going monitoring to establish that all grant expenditure are recognised.
2	Expenditure By Type			
	Employee Costs	-6%	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	-24%	Operational costs are so huge because the municipality was not operational in July and August	No action required to monitor the variance
	Debt Impairment	-47%	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	-47%	There are transactions undergoing SCM processes in March 2025 and expenditure will reflect once payment is made	To prioritize service purchases and monitor the budget
	Contracted Services	-30%	There are transactions undergoing SCM processes in March 2025 and expenditure will reflect once payment is made	To prioritize service purchases and monitor the budget
	Transfers and Subsidies	-51%	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	-25%	This variance is caused by increase in adjusted budget	No action required to monitor the variance

Table SC3: Aged Debtors

The municipality is being owed a total amount of R218,189 million, of which the biggest portion is owed by households sitting at R155,897 million.

The second biggest is government departments that are sitting at R39,311 million. Business debtors owing just over R16,536 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 183	4 207	2 868	2 489	2 327	107 891			126 965	112 707	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	6			6	6	-	-
Receivables from Exchange Transactions - Waste Management	1600	819	449	363	324	303	11 795			14 053	12 423	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	3	3	3	3	783			798	789	-	-
Interest on Arrear Debtor Accounts	1810	-	53	80	108	140	43 763			44 145	44 011	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	(5 963)	2 870	1 613	823	782	32 099			32 224	33 704	-	-
Total By Income Source	2000	2 041	7 581	4 927	3 747	3 556	196 337	-	-	218 189	203 639	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	295	994	387	375	397	36 863			39 311	37 635	-	-
Commercial	2300	474	547	447	350	331	14 386			16 536	15 068	-	-
Households	2400	1 438	5 902	3 962	2 891	2 727	139 067			155 987	144 685	-	-
Other	2500	(166)	139	132	130	100	6 021			6 355	6 251	-	-
Total By Customer Group	2600	2 041	7 581	4 927	3 747	3 556	196 337	-	-	218 189	203 639	-	-

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R1.2 million. There are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

KZN212 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter											
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	1 272	-	-	-	-	-	-	-	1 272	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 272	-	-	-	-	-	-	-	1 272	-

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 March 2025. Total cash available was R210,548 million. The cash coverage is 07 months.

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter														
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	23 786	117			23 903
ABSA :2081 666 687		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-				-
ABSA :2081 666 726		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	36 686				36 686
FNB :6 222 5156 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	24 447	131			24 578
STD BANK :5876 211 61007		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	28 301	113	(113)		28 301
STD BANK :5 876 211 61015		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	13 541	83		113	13 738
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	6 290	40			6 330
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	4 660	30			4 689
STD BANK :058762116/032		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	1 411	9			1 420
STD BANK :058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	-			30 000	30 000
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	30/12/2024	40 648	255			40 903
-										-				-
Municipality sub-total										179 770	778		30 113	210 548

Table SC6: Grants Receipts

All grants that were expected to be received since in July 2024 were received and in March only Equitable share was received in March 2025.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
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	45 737	192 376	144 647	47 730	33,0%	194 675
Operational Revenue:General Revenue:Equitable Share	3	173 612	182 950	182 950	45 737	182 890	137 213	45 678	33,3%	182 950
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship HostCity 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	-	1 200	-	3 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	-	1 249	937	312	33,3%	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	-	1 900	1 425	475	33,3%	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	-	3 899	3 775	125	3,3%	3 899
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 676	-	1 238	1 297	(59)	-4,6%	1 676
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 917	10 976	10 976	-	10 976	8 232	2 744	33,3%	13 068
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Capacity Building and Other		8 417	10 976	10 976	-	10 976	8 232	2 744	33,3%	13 068
Capacity Building and Other		2 500	-	-	-	-	-	-	-	-
MUNICIPAL EMPLOYMENT INITIATIVE		-	-	-	-	-	-	-	-	-
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	45 737	203 352	152 879	50 474	33,0%	207 743
Capital Transfers and Grants										
National Government:		36 171	39 853	51 706	-	38 374	29 889	8 485	28,4%	51 706
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant[Schedule 5B]		36 171	36 853	36 853	-	23 521	27 639	(4 118)	-14,9%	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	-	-	-	2 250	(2 250)	-100,0%	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	14 853	-	14 853	-	14 853	-	14 853
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		2 000	750	-	-	2 092	-	2 092	-	-
Specify (Add grant description)		2 000	750	-	-	2 092	-	2 092	-	-
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	-	40 466	29 889	10 577	35,4%	51 706
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	238 115	244 441	257 356	45 737	243 819	182 768	61 051	33,4%	259 448

Table SC7: Grants expenditure

The table below reflects expenditure on grants' expenditures as at March 2025. Also, these amounts are inclusive of VAT.

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
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	348	7 904	146 046	(138 142)	-94,6%	177 128
Operational Revenue:General Revenue:Equitable Share		-	182 950	182 950			137 213	(137 213)	-100,0%	165 403
Energy Efficiency and Demand-side [Schedule 5B]		-	-	3 000	-	1 340	2 250	(910)	-40,4%	3 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 249	1 249	250	1 499	937	562	60,0%	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	46	1 078	1 425	(347)	-24,4%	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	2 925	975	33,3%	3 899
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 730	1 730	52	88	1 297	(1 209)	-93,2%	1 676
Water Services Infrastructure Grant		-	-	-			-	-		-
Provincial Government:		11 430	10 976	10 976	915	9 214	8 232	982	11,9%	10 976
Specify (Add grant description)		2 179	-	-			-	-		-
Specify (Add grant description)		-	-	-			-	-		-
Specify (Add grant description)		-	-	-			-	-		-
PROVINCILISATION OF LIBRARIES		-	-	-			-	-		-
MUNICIPAL EMPLOYMENT INITIATIVE		-	-	-			-	-		-
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)		-	-	-			-	-		-
Specify (Add grant description)		8 417	10 976	10 976	915	9 214	8 232	982	11,9%	10 976
Total operating expenditure of Transfers and Grants:		21 945	203 838	205 704	1 263	17 118	154 278	(137 160)	-88,9%	188 104
Capital expenditure of Transfers and Grants										
National Government:		36 171	39 799	49 768	5 206	21 620	37 326	(15 706)	-42,1%	44 961
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-				-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 171	36 799	36 853	5 206	21 620	27 639	(6 019)	-21,8%	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	-	-	9 687	(9 687)	-100,0%	12 916
Municipal Emergency Housing Grant		-	-	-			-	-		-
Metro Informal Settlements Partnership Grant		-	-	-			-	-		-
Integrated Urban Development Grant		-	-	-			-	-		-
Provincial Government:		2 708	750	3 161	-	-	2 371	(2 371)	-100,0%	1 819
Specify (Add grant description)		800	-	1 819			1 364	(1 364)	-100,0%	1 819
Specify (Add grant description)		1 908	750	1 342			1 006	(1 006)	-100,0%	
Total capital expenditure of Transfers and Grants		38 879	40 549	52 929	5 206	21 620	39 697	(18 077)	-45,5%	46 780
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	244 387	258 634	6 469	38 739	193 975	(155 236)	-80,0%	234 884

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 March 2025 is R128.2 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter										
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	11 256	11 525	(269)	-2%	15 366
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	564	564	24	215	423	(208)	-49%	564
Cellphone Allowance		1 672	1 701	1 701	134	1 225	1 276	(51)	-4%	1 701
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 330	17 631	17 631	1 390	12 696	13 224	(528)	-4%	17 631
% increase	4		8,0%	8,0%						8,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 759	5 437	5 711	321	3 182	4 284	(1 101)	-26%	5 437
Pension and UIF Contributions		12	13	13	1	8	10	(2)	-17%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	449	449	-	27	337	(310)	-92%	449
Cellphone Allowance		57	58	58	2	28	43	(16)	-36%	58
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	0	0	1	(0)	-54%	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	3 245	4 674	(1 429)	-31%	5 958
% increase	4		13,5%	18,7%						13,5%
Other Municipal Staff										
Basic Salaries and Wages		94 293	112 391	99 605	7 812	73 130	74 704	(1 574)	-2%	112 391
Pension and UIF Contributions		16 440	20 409	17 549	1 352	12 282	13 162	(880)	-7%	20 409
Medical Aid Contributions		6 996	11 154	9 795	648	5 509	7 346	(1 838)	-25%	11 154
Overtime		11 276	7 684	12 326	1 108	10 382	9 244	1 138	12%	7 684
Performance Bonus		7 247	9 130	7 947	8	7 236	5 960	1 276	21%	9 130
Motor Vehicle Allowance		-	83	83	-	80	63	17	27%	83
Cellphone Allowance		234	279	260	21	185	195	(10)	-5%	279
Housing Allowances		524	2 097	681	43	397	511	(114)	-22%	2 097
Other benefits and allowances		1 048	1 989	2 579	82	1 378	1 934	(556)	-29%	1 989
Payments in lieu of leave		1 630	3 500	1 500	133	1 004	1 125	(121)	-11%	3 500
Long service awards		856	1 785	1 785	-	-	1 339	(1 339)	-100%	1 785
Post-retirement benefit obligations	2	4 066	4 278	4 278	10	755	3 208	(2 453)	-76%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		144 611	174 779	158 388	11 217	112 337	118 791	(6 454)	-5%	174 779
% increase	4		20,9%	9,5%						20,9%
Total Parent Municipality		166 191	198 368	182 252	12 932	128 279	136 689	(8 410)	-6%	198 368

Key Financial Ratios and Analysis

Current Ratio

	3,83
Current Assets	354 333 057
Current Liabilities	92 497 172

Comment:

The ratio of 3,83:1 is above the norm of 1,5 – 2.1. It means the assets of the institution can cover the short term demands (current liabilities). Thus, depicting sound financial status despite having implemented the massive repairs and maintenance programmes during the year.

Cash Ratio

	7 Month
Cash and cash equivalents	42 844 803
Unspent Conditional Grants	23 524 004
Overdraft	-
Short Term Investments	210 548 279
Total Annual Operational Expenditure	404 841 949

Comment:

The cash ratio of 07 months is above the norm of 1-3 months. The available cash can last the municipality for a period of five months. The current ratio and this ratio are favourable depicting sound cash management and application of prudent principles.

Collection Ratio

	89%
Gross Debtors closing balance	218 189 309
Gross Debtors opening balance	205 000 000
Bad debts written Off	-
Billed Revenue	116 346 251

Comment:

The ratio is 93% which is below the 95% norm. Due to the weakening economy customers are struggling to pay.

Net Debtors Collection Days Ratio

	293 days
Gross debtors	218 189 309
Bad debts Provision	124 719 494
Billed Revenue	116 346 251

Comment:

The ratio of 293 days is extremely high as it exceeds the norm of 30 days. This ratio is interconnected to the collection ratio. The low collection rate indicates that debtors are taking longer to pay due to affordability issues. The majority of the debt has been outstanding beyond 120 days.

Creditors Payment Days Ratio

	79 days
Trade Creditors	32 620 963
Contracted Services	41 577 832
Repairs and Maintenance	28 896 256
General expenses	40 923 262
Bulk Purchases	2 975 606
Capital Credit Purchases (<i>Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment</i>)	36 076 316

Comment:

The ratio of 14 days is within the norm of 30 days. There are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment.

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of March 2025. Total amount spent to date equals to R28,8 million against the expected budget of R33,9 million. The variance is sitting at 14.8%. 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 THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter										
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	27 792	1 696	23 723	20 844	2 879	13,8%	27 792
Roads Infrastructure		2 608	7 807	2 642	250	1 115	1 982	(866)	-43,7%	2 642
Roads		1 616	6 580	2 642	250	1 115	1 982	(866)	-43,7%	2 642
Road Structures										
Road Furniture		992	1 227							
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		2 962	3 000	6 000		1 166	4 500	(3 334)	-74,1%	6 000
MV Networks										3 000
LV Networks		2 962	3 000	3 000		1 166	2 250	(1 084)	-48,2%	3 000
Capital Spares				3 000			2 250	(2 250)	-100,0%	
Water Supply Infrastructure										
Capital Spares										
Sanitation Infrastructure										
Rail Infrastructure										
Coastal Infrastructure		33 903	25 033	19 149	1 446	21 442	14 362	7 080	49,3%	19 149
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares		33 903	25 033	19 149	1 446	21 442	14 362	7 080	49,3%	19 149
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		2 901	3 440	3 169	103	889	2 377	(1 488)	-62,6%	3 169
Community Facilities		2 276	2 480	2 309	59	402	1 732	(1 330)	-76,8%	2 309
Halls										
Theatres										
Libraries		39	280	280	29	87	210	(123)	-58,7%	280
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves		238	360	321	30	231	241	(10)	-4,2%	321
Public Ablution Facilities		1 999	1 840	1 708		84	1 281	(1 197)	-93,4%	1 708
Markets										
Capital Spares										
Sport and Recreation Facilities		625	960	860	44	487	645	(158)	-24,5%	860
Indoor Facilities										
Outdoor Facilities		625	960	860	44	487	645	(158)	-24,5%	860
Capital Spares										
Heritage assets										
Investment properties										
Revenue Generating										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets		2 544	5 302	6 205	267	2 133	4 654	(2 521)	-54,2%	6 205
Operational Buildings		2 544	5 302	6 205	267	2 133	4 654	(2 521)	-54,2%	6 205
Municipal Offices		2 544	5 302	6 205	267	2 133	4 654	(2 521)	-54,2%	6 205
Pay/Enquiry Points										
Building Plan Offices										
Computer Equipment			24	24			18	(18)	-100,0%	24
Computer Equipment			24	24			18	(18)	-100,0%	24
Furniture and Office Equipment			48	20	4	4	15	(11)	-72,0%	20
Furniture and Office Equipment			48	20	4	4	15	(11)	-72,0%	20
Machinery and Equipment		1 859	2 951	3 691	20	845	2 768	(1 923)	-69,5%	3 691
Machinery and Equipment		1 859	2 951	3 691	20	845	2 768	(1 923)	-69,5%	3 691
Transport Assets		3 603	4 908	4 328	239	1 303	3 246	(1 943)	-59,9%	4 328
Transport Assets		3 603	4 908	4 328	239	1 303	3 246	(1 943)	-59,9%	4 328
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	45 229	2 329	28 896	33 922	5 025	14,8%	45 229

QUALITY CERTIFICATE

I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the Section 52d Report for the Quarter ended 31st March 2025 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

MRS A.N. DLAMINI

ACTING MUNICIPAL MANAGER

DATE

ANNEXURE B

Virements

The virements were made in line with our virement policy section 7.3.11 of Umdoni municipality and also full compliant with MCOA requirements.



Virement Schedule 2024/25 FY Q3

		Date	Deptment	Ukey	Item description	Budget amount before virement	Budget amount after virement	Virement Amount	Comments
From	Virement 01	10/4/25	Technical services	20230719004540	Assets:Non-current Assets:Construction Work-in-progress:Acquisitions:Outsourced_ Construction Of Nsongeni Tar Road (Ward 16)	9 075 490,00	6 466 794,00	(2 608 696,00)	This virement will not result in adjustment to the approved SDBIP. The virement is made in line with our virement policy(Section 7.3.11of
To	Virement 01	10/4/25	Technical services	20230719004543	Assets:Non-current Assets:Construction Work-in-Construction Of Mafithini Tar Road (Ward 08)	9 286 811,00	11 895 507,00	2 608 696,00	
To	Virement 02	10/4/25	Technical services	20230719001673	Assets:Current Assets:VAT Receivable:Input Tax Accrual:Recognised _ Construction Of Nsongeni Tar Road (Ward 16)	1 361 324,00	970 019,00	(391 305,00)	This virement will not result in adjustment to the approved SDBIP. The virement is made in line with our virement policy(Section 7.3.11of Umdoni Virement policy, and
From	Virement 02	10/4/25	Technical services	20230719001686	Assets:Current Assets:VAT Receivable:Input Tax Accrual:Recognised _ Construction Of Mafithini Tar Road (Ward 08)	1 393 021,00	1 784 326,00	391 305,00	

ANNEXURE C

QUOTATIONS AWARDED IN JAN 2025							
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1	851486	MANADI CIVILS	PROVIDE 3X WENDY HOUSE FOR WARD 02, 16 & 17. 5X3M WITH 5 WINDOWS AND A WOODEN FLOOR.	COMMUNITY SERVICES	R 54 975,00	AMANDAWAWE	
2	851513	ELECTROMASTER	REQUEST FOR THE REPAIRS FOR THE GENERATOR ELECTRICAL COMPONENT	CORPORATE SERVICES	R 59 685,00	SCOTTBURGH	
3	851482	THAMZO TRADING	SUPPLY AND DELIVERY OF HEAVY DUTY MANHOLE COVERS 10 AND LIGHT DUTY MANHOLE COVERS	TECHNICAL SERVICES	R 110 400,00	SCOTTBURGH	

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

DEVIATIONS FOR THE MONTH OF JAN 2025							
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1	851479	WILDLIFE AND ENVIRONMENT SOCIE	PAYMENT OF BLUE FLAG APPLICATION FEES(PILOT)	COMMUNITY SERVICES	R 51 555,00	HOWICK	Payment of application fee for the blue flag pilot status. WESSA is a single regulator for the program in South Africa.
2	851480	WILDLIFE AND ENVIRONMENT SOCIE	PAYMENT OF BLUE FLAG APPLICATION FEES(PILOT)	COMMUNITY SERVICES	R 30 922,50	HOWICK	Payment of application fee for the blue flag pilot status. WESSA is a single regulator for the program in South Africa.
3	851489	BEST DRIVE UMZINTO / TYRE LAB	REPLACEMENT FOR TYRES OF THE FIRE ENGINE NX4906	CORPORATE SERVICES	R 56 700,00	UMZINTO	Fire fighter truck is the service delivery vehicle which has had conditions tyres, which is not roadworthy to be driven. Replacement of the tyres is important for disaster case that might be needed to be attended by it.
4	851490	NGWANE MEDICS	REQUEST A SERVICE PROVIDER TO ATTEND IOD THAT HAS ACCURED A PROFFESIONAL SERVICE PROVIDER	CORPORATE SERVICES	R 3 500,00	SCOTTBURGH	Reason for deviation was the employees needed emergency medical assistance after sustain an injury on dutie (IOD).
5	851533	INSIDEDATA	PAYMENT TO INSIDE DATA FOR PRINTING & POSTING	FINANCE	R 115 000,00	JHB	Printing and postage tender was advertised and closed 20-06-24. The evaluation process was delayed by the ongoing disruptions between May - Aug 2024. Evaluation was concluded on October 2024. Whilst the process is being finalized, statements and notices needs to be generated and posted. This will ensure continuity of business process. Therefore we request a 5 month extension.

TENDERS AWARDED IN DECEMBER 2018							
NO	BIDNU	COMPANY NAME	DESCRIPTION	DEPT	AMOUNT	LOCALITY	
1	25/2018	GINGORDIN TRADING SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN	
2	25/2018	PURPLE MOSS 1109 / EYETHU SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	UVONGO	
3	25/2018	ACCUNOMICS	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN	
4	28/2018	URBAN-ECON DEVELOPMENT ECONOMICS	LOCAL ECONOMIC DEVELOPMENT STRATEGY REVIEW & CONSOLIDATION	LED	200 417,00	DURBAN	
5	22/2018	TOWER 13 LIFE GAURD SERVICES	LIFE GUARDS SERVICES	BEACH	1 666 987,90	DURBAN	

QUOTATIONS AWARDED IN FEB 2025							
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1	851536	KHWISHIZA PROJETS	RENOVATIONS TO UMZINTO DINING HALL	COMMUNITY SERVICES	R 74 500,00	IZINGOLWENI	
2	851535	PISTON POWER CHEMICALS	REQUEST FOR OIL AND FLUIDS FOR TRUCKS AND PLANTS	CORPORATE SERVICE	R 68 549,20	QUEENBURGH	
3	851558	MAWUMELA TRADING	CONSTRUCTION OF STEEPHILL IN WARD 8, 50M MHLANGAMKHULU ROAD	TECHNICAL SERVICES	R 199 148,00	AMANDAWE	
4	851561	GOLDCOAST ALUMINIUM	RENOVATIONS FOR MAHLABATHINI HALL	COMMUNITY SERVICES	R 70 000,00	SCOTTBURGH	

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

TENDERS AWARDED IN FEB 2025							
NO	BID NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1							
DEVIATIONS FOR THE MONTH OF FEB 2025							
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1	851550	ADVENTURE TRAVEL	ACCOMMODATION AND CONFERENCING FOR STRATEGIC SESSION SCHEDULED FOR 18-21 FEBRUARY 2025	CORPERATE SERVICES	R 392 648,50	PORT SHEPSTONE	After the conclusion of the Mid-year budget & performance there was a need identified to embark on a strategic planning session that would inform our budget & SDBIP adjustment as well as planning for the year ahead. Exco convened on 06 February to resolve on dates for the strategic planning session. The dates resolved on the 18-21 February 2025 to convene a strat session.
2	851588	UMNOTHI TRADING	SERVICE PROVIDER REQUESTED FOR RENOVATION OF ABLUTION FACILITIES AT PARK RYNE DEPOT	CORPERATE SERVICES	R 248 050,00	UMZINTO	Due to visit by DOL, they requested the municipality to address the state of the toilets and bathrooms of the staff to avoid anes / penalties from DOL. This was also roused by labour as a grievance during strike action.

TENDERS AWARDED IN DECEMBER 2018							
NO	BIDNU	COMPANY NAME	DESCRIPTION	DEPT	AMOUNT	LOCALITY	
1	25/2018	GINGORDIN TRADING SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN	
2	25/2018	PURPLE MOSS 1109 / EYETHU SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	UVONGO	
3	25/2018	ACCUNOMICS	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN	
4	28/2018	URBAN-ECON DEVELOPMENT ECONOMICS	LOCAL ECONOMIC DEVELOPMENT STRATEGY REVIEW & CONSOLIDATION	LED	200 417,00	DURBAN	
5	22/2018	TOWER 13 LIFE GAURD SERVICES	LIFE GUARDS SERVICES	BEACH	1 666 987,90	DURBAN	

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

QUOTATIONS AWARDED IN MARCH 2025						
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY
1	851610	LOTHEKI	CONSTRUCTION OF STEEPHILL IN WARD 2, 50M PHONDWENI ROAD	TECHNICAL SERVICES	R 201 136,36	AMANDAWAWE
2	851608	MAWUMELA TRADING	VERGE MAINTENANCE AREA 4 PENNINGTON 3 MONTHS FEBRUARY TO APRIL 2025	COMMUNITY SERVICES	R 105 000,00	AMANDAWAWE
3	851607	AMASIMANGO	VERGE MAINTENANCE AREA 11 HAZELWOOD TO KADVILLE	COMMUNITY SERVICES	R 120 000,00	MALANGENI
4	851614	SIMILISA UTHANDO TRADING (PTY) LTD	SUPPLY AND DELIVERY OF COMMON BRICKS(CEMENT GREY) 10000	TECHNICAL SERVICES	R 66 000,00	SCOTTBURGH
5	851598	SIJADU TECHNICAL SERVICES (PTY) LTD	REQUEST FOR REPAIRS FOR NX32230, NX 46077, NX 33181 AND NX 20457	CORPORATE SERVICES	R 118 476,88	UMZINTO
6	851599	SIJADU TECHNICAL SERVICES (PTY) LTD	REQUEST FOR REFUSE TYRES 25	CORPORATE SERVICES	R 239 189,00	UMZINTO
7	851617	AMAGERILLA ENTERPRISE (PTY) LTD	SUPPLY AND DELIVERY TOILET ROLLS FOR REFUSE DEPARTMENT	TECHNICAL SERVICES	R 114 000,00	AMANDAWAWE
8	851597	INKANYEZI BUSINESS SOLUTIONS AND TRADING	VERGE MAINTENANCE FOR AREA 6 SEZELA	COMMUNITY SERVICES	R 168 852,50	SCOTTBURGH
9	851596	THABY INVESTMENTS	VERGE MAINTENANCE AREA 2 PACK RYNIE NORTH VERGE MAINTENANCE AREA 2 PARK RYNIE NORTH	COMMUNITY SERVICES	R 229 303,50	DURBAN
10	851619	MPHARANE PROJECTS (PTY) LTD	VERGE MAINTENANCE FOR AREA 7 BAZELY	COMMUNITY SERVICES	R 109 500,00	UMZINTO
11	851621	HLOMENDLINI HOLDINGS	VERGE MAINTENANCE AREA 1 FREELAND PARK TO SCOTTBURGH SOUTH	COMMUNITY SERVICES	R 281 750,00	AMANDAWAWE
12	851627	NGOMANI TRADING CC	VERGE MAINTENANCE FOR AREA 8 IFABA BEACH	COMMUNITY SERVICES	R 110 000,00	UMZINTO
13	851624	BONI V (PTY) LTD	VERGE MAINTENANCE FOR AREA 3 PARK RYNIE SOUTH	COMMUNITY SERVICES	R 150 000,00	SCOTTBURGH
14	851631	INTELLIGENCE 100 ENTERPRISE	VERGE MAINTENANCE FOR AREA 9 MTHWALUME	COMMUNITY SERVICES	R 140 000,00	UMZINTO
15	851632	SHIYANI CONSTRUCTION AND TRADING	VERGE MAINTENANCE FOR AREA 10 RIVERSIDE PARK TO GHANDI NAGAR	COMMUNITY SERVICES	R 210 894,00	SCOTTBURGH
16	851633	SIBAMNYAMANA ENTERPRISE	VERGE MAINTENANCE FOR AREA 12 ROSEVILLE TO ST PATRICKS	COMMUNITY SERVICES	R 210 000,00	UMZINTO
17	851638	SS MBELE CONSULTING	REQUEST FOR TYRES FOR NX 34814, NX 32192, NX 38261, NX 34005 AND BC55ZCZLN, BC55XZZN	CORPORATE SERVICES	R 135 240,00	INANDA
18	851662	SPATIAL CONSTRUCTION PROJECTS	SUPPLY AND DELIVER ROAD MARKING PAINT TO LOT 169 UMZINTO NELSON MANDELA ROAD	COMMUNITY SERVICES	R 90 000,00	UMLAZI
19	851670	GOLDCOAST ALUMINIUM	BUILDING AND MAINTENANCE MATERIAL	CORPORATE SERVICES	R 89 000,00	SCOTTBURGH
20	851668	GOLDCOAST ALUMINIUM	SUPPLY AND DELIVERY OF G7 GRAVEL MATERIAL 200 M3	TECHNICAL SERVICES	R 60 000,00	SCOTTBURGH

TENDERS AWARDED IN MARCH 2025							
NO	BID NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1							
DEVIATIONS FOR THE MONTH OF MARCH 2025							
NO	ORDER NO	COMPANY NAME	DESCRIPTION	DEPARTMENT	AMOUNT	LOCALITY	COMMENTS
1	851623	QHUBEKA LIGHTING & BUSINESS ENTERPRISES	PAYMENT TO QHUBEKA LIGHTING BUSINESS ENTERPRISES FOR EMERGENCY WATER / ELECTRICAL / FURNITURE DAMAGE	FINANCE	R 56 400,00	PARKRYNIE	On Friday, 1 November 2024, someone left tap on in the ladies toilets so finance department was flooded(revenue & budget plus server room). As electrical points were near floor level and had water on them we could contacted the AMM, Mr Kumalo, who said we could contact a service provider to ensure everything was in working order and no electrical problems had occurred.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

TENDERS AWARDED IN DECEMBER 2018						
NO	BIDNU	COMPANY NAME	DESCRIPTION	DEPT	AMOUNT	LOCALITY
1	25/2018	GINGORDIN TRADING SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN
2	25/2018	PURPLE MOSS 1109 / EYETHU SERVICES	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	UVONGO
3	25/2018	ACCUNOMICS	SUPPLY AND DELIVERY OF GENERAL WORKERS UNIFORM	ALL	-	DURBAN
4	28/2018	URBAN-ECON DEVELOPMENT ECONOMICS	LOCAL ECONOMIC DEVELOPMENT STRATEGY REVIEW & CONSOLIDATION	LED	200 417,00	DURBAN
5	22/2018	TOWER 13 LIFE GAURD SERVICES	LIFE GUARDS SERVICES	BEACH	1 666 987,90	DURBAN

ANNEXURE D

IRREGULAR EXPENDITURE NOTE

Opening balance as previously reported			252 754,00							
Correction of prior period error										
Opening balance as restated			252 754,00							
Movement										
Add: Irregular expenditure - current year			161 419 783,43							
Add: Irregular expenditure - prior year			79 508 331,89							
Less: Amounts recoverable - current			-							
Less: Amounts recoverable - prior period			-							
Less: Amounts written-off - current										
Less: Amount transferred to fruitless and wasteful expenditure										
Less: Amounts written-off - prior period										
Irregular expenditure awaiting condonation			241 180 869,32							
No.	Payment Date DD/MM/YYYY	Supplier Name	Payment Number	Opening Balance Amounts	Irregular expenditure - identified in the current year and paid in the previous year	Irregular expenditure - identified in the current year and paid in the current year	Irregular Expenditure Condoned	Description of Incident (Reasons for classification as irregular)	Details on the reasons stated for Irregular	Description of services provided
1	02.06.2023	NOMPILOW M TRADING AND CONSTRUCTION	960345	29 250,00	-			company director is in the service of the state.	SCM non compliance with regulation 44 of the MFMA regulations and section 44 of the Supply chain policy.	Supply and delivery of toilet paper
2	02.06.2023	GUARD RISK - TAILORED RISK SOLUTIONS	960354	25 000,00	-			Oil spillage from grader resulted in a collision between two private vehicles	Paymemnyt made to previous insurance company	Excess paid to previous insurance company
3	28.06.2023	CLEAN SPOT SOLUTIONS	960616	198 504,78	-			Appointment of a service provider to Supply and Deliver PPE and uniform for General workers.	Non Compliance with Regulations in that it was not advertised for 7 days as per Regulation 17.5(1) of the SCM Regulations.	Supply and delivery of uniforms for general workers additional items.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

4	28.07.2023	TAMU SECURITY	960837	-	1 375 091,01	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
5	30.08.2023	TAMU SECURITY	961002	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
6	27.09.2023	TAMU SECURITY	961208	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
7	27.10.2023	TAMU SECURITY	961507	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
8	24.11.2023	TAMU SECURITY	961699	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
9	20.12.2023	TAMU SECURITY	961928	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
10	30.08.2023	TAMU SECURITY	961929	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
11	27.09.2023	TAMU SECURITY	961950	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
12	27.10.2023	TAMU SECURITY	961507	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
13	24.11.2023	TAMU SECURITY	961699	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
14	20.12.2023	TAMU SECURITY	961928	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
15	30.01.2024	TAMU SECURITY	962105	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
16	30.01.2024	TAMU SECURITY	926106	-	59 229,09	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
17	28.02.2024	TAMU SECURITY	962256	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
18	28.03.2024	TAMU SECURITY	962491	-	1 315 861,92	Appointment of a service provider for the provision of Security service	Non compliance with SCM regulations	Provision of security services
19	26.04.2024	TAMU SECURITY	962657	-	1 315 861,92	the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
20	24.05.2024	TAMU SECURITY	962938	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services
21	24.05.2024	TAMU SECURITY	962939	-	150 703,45	Appointment of a service provider for the provision of additional security during road shows.	Non compliance with SCM regulations	Provision of security services
22	24.06.2024	TAMU SECURITY	963253	-	1 315 861,92	Appointment of a service provider for the provision of Security service without following SCM Competitive Bidding process.	Non compliance with SCM regulations	Provision of security services

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

23	18.02.2025	DEO GENERAL TRADING	961158		-	528 180,00		The current hire of plant for the landfill site will expire at the end of this month. The specification for a contractor for 36 months is still within the bid processes until the bid has been awarded. Plant is required for dily operation on site to ensure there is compliance with the permit. Should there be no plant on site this places the municipality at risk of a fine.		
24	18.02.2025	OWAMANDALEKA TRADING ENTER	961130, 961585 961359,		-	1 698 780,00		The current hire of plant for the landfill site will expire at the end of this month. The specification for a contractor for 36 months is still within the bid processes until the bid has been awarded. Plant is required for dily operation on site to ensure there is compliance with the permit. Should there be no plant on site this places the municipality at risk of a fine.		
25	18.02.2025	MARLISHA BUSINESS TRADING CC	961912		-	310 000,00		The current hire of equipment expires at the end of October. Equipment is required for continued operations on site to ensure the site complies with the permit. Failure to comply will lead to a non-compliance from EDTA and a possible fine. The bid specification to appoint a service provider has been complete, whilst the appointment of a service provider is underway, the site require equipment to continue operating.		
26	18.02.2025	MARLISHA BUSINESS TRADING CC	961914		-	420 000,00		The current hire of equipment expires at the end of October. Equipment is required for continued operations on site to ensure the site complies with the permit. Failure to comply will lead to a non-compliance from EDTA and a possible fine. The bid specification to appoint a service provider has been complete, whilst the appointment of a service provider is underway, the site require equipment to continue operating.		
27	18.02.2025	MARLISHA BUSINESS TRADING CC	961913		-	460 000,00		The current hire of equipment expires at the end of October. Equipment is required for continued operations on site to ensure the site complies with the permit. Failure to comply will lead to a non-compliance from EDTA and a possible fine. The bid specification to appoint a service provider has been complete, whilst the appointment of a service provider is underway, the site require equipment to continue operating.		
28	18.02.2025	MARLISHA BUSINESS TRADING CC	962140		-	420 000,00		The current hire of equipment expires at the 2nd week of December which is well into the festive season. Equipment is required for continued operations on site, to ensure the site complies with the permit. Failure to comply will lead to a non-compliance. The municipality is still in the process of appointing a service provider for 36 months.		

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

29	18.02.2025	MARLISHA BUSINESS TRADING CC	962139	-	310 000,00	The current hire of equipment expires at the 2nd week of December which is well into the festive season. Equipment is required for continued operations on site, to ensure the site complies with the permit. Failure to comply will lead to a non-compliance. The municipality is still in the process of appointing a service provider for 36 months.		
30	18.02.2025	MARLISHA BUSINESS TRADING CC	962141	-	460 000,00	The current hire of equipment expires at the 2nd week of December which is well into the festive season. Equipment is required for continued operations on site, to ensure the site complies with the permit. Failure to comply will lead to a non-compliance. The municipality is still in the process of appointing a service provider for 36 months.		
31	18.02.2025	MARLISHA BUSINESS TRADING CC	962222	-	120 000,00	The hired equipment on site will expire on 23 January 2024. The SCM process of appointing a contractor for the site has been finalised and the contractor will start on 1 February 2024. The site will not have any operators for 6 days and we need to comply with conditions on the permit of waste is covered and compacted on a daily basis. Equipment on site will ensure waste is not disposed in unlined areas. Extension on equipment expiring on the 23rd of January 2024		
32	18.02.2025	MARLISHA BUSINESS TRADING CC	962223	-	140 000,00	The hired equipment on site will expire on 23 January 2024. The SCM process of appointing a contractor for the site has been finalised and the contractor will start on 1 February 2024. The site will not have any operators for 6 days and we need to comply with conditions on the permit of waste is covered and compacted on a daily basis. Equipment on site will ensure waste is not disposed in unlined areas. Extension on equipment expiring on the 23rd of January 2024		
33	18.02.2025	MARLISHA BUSINESS TRADING CC	962221	-	120 000,00	The hired equipment on site will expire on 23 January 2024. The SCM process of appointing a contractor for the site has been finalised and the contractor will start on 1 February 2024. The site will not have any operators for 6 days and we need to comply with conditions on the permit of waste is covered and compacted on a daily basis. Equipment on site will ensure waste is not disposed in unlined areas. Extension on equipment expiring on the 23rd of January 2024		
34	18.02.2025	Bakholwelwa Trading	961622	-	345 099,93	Non compliance with SCM Regulations		
35	18.02.2025	SETHAL ATTORNEYS	960984	-	212 328,13	Son of Director is a prosecutor with NPA		
36	18.02.2025	WESSA	962240	-	61 375,00	Director is in the Ethekwini Municipality , head of department , international and government.		
37	18.02.2025	TOWER 13	960977	-	339 520,25	Ward Councillor in Ray Nkonyeni Municipality		

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38	18.02.2025	NATAL SHARKS BOARD	960495, 961192, 961626, 962068, 962499, 962950, 963791, 964075, 964408, 964581	960975, 961521, 961874, 962135, 962646, 963200, 963895, 964101,	-	2 000 000,00	Director is an acting CEO of KZN sharks Board.
39	18.02.2025	CITY OF CHOICE	960991		-	3 435,00	Less then 3 quotes obtained
40	18.02.2025	IMOYENI	960997		-	4 985,48	Less then 3 quotes obtained
41	18.02.2025	IUJULETHU	960995		-	15 000,00	Less then 3 quotes obtained
42	18.02.2025	IMOYENI	960996		-	9 970,96	Less then 3 quotes obtained
43	18.02.2025	IMOYENI	960998		-	4 985,48	Less then 3 quotes obtained
44	18.02.2025	EYAMAQWABE	960993		-	6 000,00	Less then 3 quotes obtained
45	18.02.2025	NTOBELA'S BUSINESS ENTERPRISE	963079		-	7 000,00	Less then 3 quotes obtained
46	18.02.2025	BEST INVEST	960990		-	7 100,00	Less then 3 quotes obtained
47	18.02.2025	MPOTOZI HLDINGS	960967		-	5 000,00	Less then 3 quotes obtained
48	18.02.2025	ADVENTURE TRAVEL	961132		-	5 933,00	Less then 3 quotes obtained
49	18.02.2025	GAWOZI ELIHLE	961183		-	7 000,00	Less then 3 quotes obtained
50	18.02.2025	CAA PROJECTS	961136		-	29 425,00	Less then 3 quotes obtained
51	18.02.2025	MITHAS TRAVEL	961146		-	3 100,00	Less then 3 quotes obtained
52	18.02.2025	PILLAYS MOTOR SPARES	963370		-	8 886,63	Less then 3 quotes obtained
53	18.02.2025	ACKIN INVESTMENTS	961131		-	85 217,39	Less then 3 quotes obtained
54	18.02.2025	CYA VISION BTRADING	961182		-	6 945,00	Less then 3 quotes obtained
55	18.02.2025	IMOYENI	961187		-	4 985,48	Less then 3 quotes obtained
56	18.02.2025	IMOYENI	961186		-	4 985,48	Less then 3 quotes obtained
57	18.02.2025	GAWOZI ELIHLE	961183		-	7 000,00	Less then 3 quotes obtained
58	18.02.2025	CITY OF CHOICE	961517		-	3 290,00	Less then 3 quotes obtained
59	18.02.2025	SPHESIHLEM GENERAL TRADING	961206		-	19 000,00	Less then 3 quotes obtained
60	18.02.2025	IMOYENI	962612		-	4 985,48	Less then 3 quotes obtained
61	18.02.2025	SS MBELE CONSULTING	961658		-	77 100,00	Less then 3 quotes obtained
62	18.02.2025	CITY OF CHOICE	961676		-	15 315,20	Less then 3 quotes obtained
63	18.02.2025	SUPA QUICK SCOTTBURGH	961927		-	9 890,00	Less then 3 quotes obtained
64	18.02.2025	MOZ SPORT (PTY) LTD	961943		-	5 170,00	Less then 3 quotes obtained
65	18.02.2025	GLOBAL PROSPECTUS	962210		-	17 980,00	Less then 3 quotes obtained
66	18.02.2025	NTOBELA'S BUSINESS ENTERPRISE	961584		-	15 400,00	Less then 3 quotes obtained
67	18.02.2025	GIN AND JUICE ENTERTAINMENT	961678		-	4 000,00	Less then 3 quotes obtained
68	18.02.2025	JOBE SALES AND SERVICES	962067		-	29 500,00	Less then 3 quotes obtained
69	18.02.2025	SPHESIHLEM GENERAL TRADING	961659		-	4 800,00	Less then 3 quotes obtained
70	18.02.2025	LUCKY'S SPORT	961683		-	24 000,00	Less then 3 quotes obtained
71	18.02.2025	LUCKY'S SPORT	961684		-	18 300,00	Less then 3 quotes obtained
72	18.02.2025	LUCKY'S SPORT	961876		-	15 000,00	Less then 3 quotes obtained
73	18.02.2025	ACKIN INVESTMENTS	961657		-	30 000,00	Less then 3 quotes obtained
74	18.02.2025	CITY OF CHOICE	961687		-	16 460,00	Less then 3 quotes obtained
75	18.02.2025	SUPA QUICK SCOTTBURGH	961816		-	8 990,00	Less then 3 quotes obtained
76	18.02.2025	BEST DRIVE UMZINTO	961839		-	22 450,00	Less then 3 quotes obtained
77	18.02.2025	THE ENERGY GROUP	962084		-	4 000,00	Less then 3 quotes obtained
78	18.02.2025	SHIYANI CONSTRUCTION	962156		-	26 000,00	Less then 3 quotes obtained

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79	18.02.2025	SHIYANI CONSTRUCTION	962157		-	24 500,00	Less then 3 quotes obtained
80	18.02.2025	SHIYANI CONSTRUCTION	962294		-	50 970,00	Less then 3 quotes obtained
81	18.02.2025	MAJESTIC HIRING SERVICES	962181		-	29 500,00	Less then 3 quotes obtained
82	18.02.2025	ISU TECHNOLOGIES	962213		-	29 998,90	Less then 3 quotes obtained
83	18.02.2025	KISS KISS SERVICE STATION	962284/962474		-	29 000,00	Less then 3 quotes obtained
84	18.02.2025	MAJESTIC HIRING SERVICES	962220		-	28 990,00	Less then 3 quotes obtained
85	18.02.2025	HALFWAY TOYOTA SCOTTBURGH	962707		-	8 439,72	Less then 3 quotes obtained
86	18.02.2025	HALFWAY TOYOTA SCOTTBURGH	962946		-	21 479,95	Less then 3 quotes obtained
87	18.02.2025	ACKIN INVESTMENTS	962258		-	140 000,00	Less then 3 quotes obtained
88	18.02.2025	THE ENERGY GROUP	962252		-	4 000,00	Less then 3 quotes obtained
89	18.02.2025	LUCKY'S SPORT	962414		-	9 900,00	Less then 3 quotes obtained
90	18.02.2025	PROSECURE	962887		-	26 384,68	Less then 3 quotes obtained
91	18.02.2025	MANONO PS PTY LTD	962310		-	6 300,00	Less then 3 quotes obtained
92	18.02.2025	ISU TECHNOLOGIES	962618		-	20 177,90	Less then 3 quotes obtained
93	18.02.2025	CITY OF CHOICE	962438		-	8 875,00	Less then 3 quotes obtained
94	18.02.2025	ACKIN INVESTMENTS	962487		-	14 000,00	Less then 3 quotes obtained
95	18.02.2025	IMOYENI	962613		-	5 815,35	Less then 3 quotes obtained
96	18.02.2025	IMOYENI	962613		-	5 815,35	Less then 3 quotes obtained
97	18.02.2025	NTOBELA'S BUSINESS ENTERPRISE	962462		-	8 000,00	Less then 3 quotes obtained
98	18.02.2025	NTOBELA'S BUSINESS ENTERPRISE	962494		-	8 000,00	Less then 3 quotes obtained
99	18.02.2025	ZAMAGAWULA TRADING	962463		-	29 900,00	Less then 3 quotes obtained
100	18.02.2025	TEG MIG GENERAL DEALER	962678		-	29 950,00	Less then 3 quotes obtained
101	18.02.2025	TEG MIG GENERAL DEALER	962680		-	8 000,00	Less then 3 quotes obtained
102	18.02.2025	TEG MIG GENERAL DEALER	962679		-	4 000,00	Less then 3 quotes obtained
103	18.02.2025	ABAJEBHULI	962597		-	5 000,00	Less then 3 quotes obtained
104	18.02.2025	ZAMAGAWULA TRADING	962501		-	29 900,00	Less then 3 quotes obtained
105	18.02.2025	MANONO PS PTY LTD	962640		-	30 000,00	Less then 3 quotes obtained
106	18.02.2025	LUCKY'S SPORT	962620		-	10 092,00	Less then 3 quotes obtained
107	18.02.2025	SGANANDI MEDIA	963098		-	70 000,00	Less then 3 quotes obtained
108	18.02.2025	LUCKY'S SPORT	962620		-	25 500,00	Less then 3 quotes obtained
109	18.02.2025	LUCKY'S SPORT	962620		-	17 081,00	Less then 3 quotes obtained
110	18.02.2025	MUTSAKA PTY LTD	962975		-	30 000,00	Less then 3 quotes obtained

111	18.02.2025	MUTSAKA PTY LTD	962975		-	7 900,00	Less then 3 quotes obtained
112	18.02.2025	MUTSAKA PTY LTD	962975		-	4 980,00	Less then 3 quotes obtained
113	18.02.2025	LWANDLE ENTERPRISE & PROJECTS	962639		-	29 990,00	Less then 3 quotes obtained
114	18.02.2025	NDILETUMI PTY LTD	962722		-	5 000,00	Less then 3 quotes obtained
115	18.02.2025	NDILETUMI PTY LTD	962625		-	8 000,00	Less then 3 quotes obtained
116	18.02.2025	ZAMAMNDLOVU TRADING CC	962632		-	29 900,00	Less then 3 quotes obtained
117	18.02.2025	MUTSAKA PTY LTD	962975		-	4 980,00	Less then 3 quotes obtained
118	18.02.2025	MUTSAKA PTY LTD	962975		-	7 900,00	Less then 3 quotes obtained
119	18.02.2025	MAQHAWA CIVIL ENGINEERING	962623		-	7 998,25	Less then 3 quotes obtained
120	18.02.2025	MAQHAWA CIVIL ENGINEERING	962623		-	29 992,00	Less then 3 quotes obtained
121	18.02.2025	LWANDLE ENTERPRISE & PROJECTS	962638		-	7 999,00	Less then 3 quotes obtained
122	18.02.2025	INKONJENI NPM TRADING	962626		-	28 500,00	Less then 3 quotes obtained
123	18.02.2025	INGEDE MEDIA	962614		-	5 000,00	Less then 3 quotes obtained

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124	18.02.2025	KISS KISS SERVICE STATION	962949	-	29 799,90	Less then 3 quotes obtained
125	18.02.2025	ZAMAGAWULA TRADING	962694	-	29 900,00	Less then 3 quotes obtained
126	18.02.2025	ZAMAGAWULA TRADING	962743	-	5 000,00	Less then 3 quotes obtained
127	18.02.2025	ZAMAGAWULA TRADING	962695	-	5 000,00	Less then 3 quotes obtained
128	18.02.2025	ZAMAGAWULA TRADING	962744	-	29 990,00	Less then 3 quotes obtained
129	18.02.2025	INGEDE MEDIA	962720	-	29 990,00	Less then 3 quotes obtained
130	18.02.2025	KADLOKOVU PROJECTS	962933	-	7 400,00	Less then 3 quotes obtained
131	18.02.2025	KADLOKOVU PROJECTS	962933	-	5 000,00	Less then 3 quotes obtained
132	18.02.2025	KADLOKOVU PROJECTS	692933	-	29 900,00	Less then 3 quotes obtained
133	18.02.2025	EKAMAGATSHENI ENTERPRISE	962682	-	29 900,00	Less then 3 quotes obtained
134	18.02.2025	EKAMAGATSHENI ENTERPRISE	962682	-	8 000,00	Less then 3 quotes obtained
135	18.02.2025	EKAMAGATSHENI ENTERPRISE	962682	-	7 999,00	Less then 3 quotes obtained
136	18.02.2025	IMOYENI	962914	-	15 000,00	Less then 3 quotes obtained
137	18.02.2025	IMOYENI	962915	-	15 000,00	Less then 3 quotes obtained
138	18.02.2025	IMOYENI	962858	-	4 985,48	Less then 3 quotes obtained
139	18.02.2025	IMOYENI	962858	-	5 815,35	Less then 3 quotes obtained
140	18.02.2025	IMOYENI	962858	-	5 815,35	Less then 3 quotes obtained
141	18.02.2025	IMOYENI	962914	-	5 815,35	Less then 3 quotes obtained
142	18.02.2025	NDILETUMI PTY LTD	962721	-	8 000,00	Less then 3 quotes obtained
143	18.02.2025	NDILETUMI PTY LTD	962725	-	8 000,00	Less then 3 quotes obtained
144	18.02.2025	CRAZYBONE	962827	-	5 000,00	Less then 3 quotes obtained
145	18.02.2025	UZIZO DIGITAL PTY LTD	962970	-	7 900,00	Less then 3 quotes obtained
146	18.02.2025	UZIZO DIGITAL PTY LTD	962971	-	4 980,00	Less then 3 quotes obtained
147	18.02.2025	K CHELSEY PTY LTD	962906	-	7 850,00	Less then 3 quotes obtained
148	18.02.2025	K CHELSEY PTY LTD	962906	-	29 800,00	Less then 3 quotes obtained
149	18.02.2025	NDILETUMI PTY LTD	962724	-	5 000,00	Less then 3 quotes obtained
150	18.02.2025	ATC INDUSTRIES	963351	-	28 095,25	Less then 3 quotes obtained
151	18.02.2025	BAHALI	962908	-	5 000,00	Less then 3 quotes obtained
152	18.02.2025	MAGCOWENSA TRADING	962878	-	8 000,00	Less then 3 quotes obtained
153	18.02.2025	CRAZYBONE	962828	-	5 000,00	Less then 3 quotes obtained
154	18.02.2025	MPOTOZI HLDINGS	962833	-	7 900,00	Less then 3 quotes obtained
155	18.02.2025	INGEDE MEDIA	962831	-	5 000,00	Less then 3 quotes obtained
156	18.02.2025	EKAMAGATSHENI ENTERPRISE	962877	-	8 000,00	Less then 3 quotes obtained
157	18.02.2025	EKAMAGATSHENI ENTERPRISE	962877	-	5 000,00	Less then 3 quotes obtained
158	18.02.2025	MUTSAKA PTY LTD	963150	-	7 900,00	Less then 3 quotes obtained
159	18.02.2025	NGOMANI TRADING CC	963072	-	27 000,00	Less then 3 quotes obtained
160	18.02.2025	MANONO PS PTY LTD	962863	-	3 900,00	Less then 3 quotes obtained
161	18.02.2025	MUTSAKA PTY LTD	963150	-	7 900,00	Less then 3 quotes obtained
162	18.02.2025	ZAMAGAWULA TRADING	962964	-	5 000,00	Less then 3 quotes obtained
163	18.02.2025	KHANYASE TRADING	962875	-	7 800,00	Less then 3 quotes obtained
164	18.02.2025	CEBUZA	962880	-	29 650,00	Less then 3 quotes obtained
165	18.02.2025	SPHESIHLEM GENERAL TRADING	962958	-	2 950,00	Less then 3 quotes obtained
166	18.02.2025	ZAMAMDLOVU TRADING	962849	-	49 980,00	Less then 3 quotes obtained
167	18.02.2025	DESIGNS BY I COMPANY	962932	-	182 600,00	Less then 3 quotes obtained
168	18.02.2025	BLACK PROJECTS	962859	-	59 980,00	Less then 3 quotes obtained
169	18.02.2025	MVELOH TRADING	962924	-	8 000,00	Less then 3 quotes obtained
170	18.02.2025	ZOZONBALU	962889	-	7 900,00	Less then 3 quotes obtained
171	18.02.2025	KADLOKOVU PROJECTS	963116	-	28 535,00	Less then 3 quotes obtained
172	18.02.2025	BEST INVEST GROUP	962869	-	5 000,00	Less then 3 quotes obtained
173	18.02.2025	BOYIA CONSTRUCTION	962903	-	30 000,00	Less then 3 quotes obtained
174	18.02.2025	MANONO PS PTY LTD	962901	-	30 000,00	Less then 3 quotes obtained
175	18.02.2025	MANONO PS PTY LTD	962901	-	7 750,00	Less then 3 quotes obtained
176	18.02.2025	EZATIBHO ENTERPRISE	962965	-	8 000,00	Less then 3 quotes obtained
177	18.02.2025	VUKAJAMA	963107	-	5 000,00	Less then 3 quotes obtained
178	18.02.2025	MPOTOZI HLDINGS	962934	-	5 000,00	Less then 3 quotes obtained
179	18.02.2025	EYAMALINDEKA CONSTRUCTION	962911	-	29 000,00	Less then 3 quotes obtained
180	18.02.2025	NTOMBIYEGOSO TRADING ENTERPRISE	963238	-	8 000,00	Less then 3 quotes obtained
181	18.02.2025	NTOMBIYEGOSO TRADING ENTERPRISE	963216	-	30 000,00	Less then 3 quotes obtained
182	18.02.2025	SPHAPHA ENTERPRISE	962957	-	29 930,00	Less then 3 quotes obtained
183	18.02.2025	MGCS HOLDINGS	963148	-	29 400,00	Less then 3 quotes obtained
184	18.02.2025	LULEKA GENERAL SUPPLIES	963142	-	180 300,00	Less then 3 quotes obtained
185	18.02.2025	ZOELLE TRADING	963155	-	165 370,00	Less then 3 quotes obtained
186	18.02.2025	KHANYASE TRADING	963136	-	12 000,00	Less then 3 quotes obtained
187	18.02.2025	EZATIBHO ENTERPRISE	963129	-	29 990,00	Less then 3 quotes obtained
188	18.02.2025	ZAMAGAWULA TRADING	963099	-	29 990,00	Less then 3 quotes obtained
189	18.02.2025	LETHOLWAMI HOLDINGS	963138	-	30 000,00	Less then 3 quotes obtained
190	18.02.2025	LETHOLWAMI HOLDINGS	963138	-	5 000,00	Less then 3 quotes obtained
191	18.02.2025	LETHOLWAMI HOLDINGS	963138	-	8 000,00	Less then 3 quotes obtained
192	18.02.2025	LETHOLWAMI HOLDINGS	936138	-	5 000,00	Less then 3 quotes obtained
193	18.02.2025	HAMPSON AUTO	963132	-	13 860,24	Less then 3 quotes obtained
194	18.02.2025	CPG TRADING	963126	-	230 000,00	Less then 3 quotes obtained
195	18.02.2025	LUCKY'S SPORT	963141	-	25 990,00	Less then 3 quotes obtained
196	18.02.2025	MVELOH TRADING	963151	-	30 000,00	Less then 3 quotes obtained
197	18.02.2025	INDLINDLO CONSTRUCTION	963117	-	7 999,00	Less then 3 quotes obtained
198	18.02.2025	EZATIBHO ENTERPRISE	963129	-	29 990,00	Less then 3 quotes obtained
199	18.02.2025	KD DEVELOPMENT	963240	-	28 000,00	Less then 3 quotes obtained
200	18.02.2025	BONI V PTY LTD	963185	-	14 875,00	Less then 3 quotes obtained
201	18.02.2025	HAMPSON AUTO	963395	-	5 576,12	Less then 3 quotes obtained
202	18.02.2025	LUCKY'S SPORT	963140	-	22 715,00	Less then 3 quotes obtained
203	18.02.2025	LUCKY'S SPORT	963140	-	13 246,50	Less then 3 quotes obtained
204	18.02.2025	MADEKU PROJECTS	963201	-	27 500,00	Less then 3 quotes obtained
205	18.02.2025	MAKHANYA TRADING	963143	-	28 500,00	Less then 3 quotes obtained
206	18.02.2025	MLONDOLOZI KA OKUHLE PROJECTS	963189	-	29 750,00	Less then 3 quotes obtained
207	18.02.2025	CITY OF CHOICE	963125	-	20 452,00	Less then 3 quotes obtained
208	18.02.2025	GAWOZI ELIHLE	963130	-	248 990,00	Less then 3 quotes obtained

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209	18.02.2025	NDLUMBI TRADING	962422		-	949 909,00		Non compliance with SCM regulations in terms of being appointed from panel
210	18.02.2025	NDLUMBI TRADING	962649		-	525 556,28		Non compliance with SCM regulations in terms of being appointed from panel
211	18.02.2025	NDLUMBI TRADING	963211		-	389 862,65		Non compliance with SCM regulations in terms of being appointed from panel
212	18.02.2025	NDLUMBI TRADING	963210		-	401 658,95		Non compliance with SCM regulations in terms of being appointed from panel
213	18.02.2025	DLAMINDLOVU CONSULTING ENGINEERS & PROJECT MANAGERS	858351		754 916,35			Non compliance with SCM regulations in terms of being appointed from panel
214	18.02.2025	Vumesa consulting engineers	958457, 959705, 960351, 960352, 960353, 964296	959443, 960075, 960352, 960353, 964296	4 078 565,71			Non compliance with SCM regulations in terms of being appointed from panel
215	18.02.2025	Simphulwazi engineers	958943, 959448, 959713, 960000, 960016, 960519, 963266, 963648, 963938, 964764, 964765	959140, 959449, 959736, 960015, 960017, 963265, 963645, 963879, 963939, 964765	9 857 784,16			Non compliance with SCM regulations in terms of being appointed from panel
216	18.02.2025	Anderson VOGT and Partners	855583, 856709, 857527, 857902, 858146, 958925, 959276, 959717, 960005, 960327, 960637, 961177, 961670, 962174, 962598, 963636, 964241, 964717, 964925	856708, 857122, 857900, 857904, 958492, 958926, 959450, 959733, 960006, 960538, 960959, 961549, 961844, 962264, 963244, 964140, 964376, 964925	2 080 226,20	1 183 066,50		Non compliance with SCM regulations in terms of being appointed from panel
217	18.02.2025	BAV Consulting	958458, 958716, 959060, 959429, 960003, 960334, 960586, 960791, 961247, 961513, 961824, 963104	958493, 958921, 959311, 959711, 960085, 960511, 960790, 961167, 961512, 961716, 963104	47 315 747,75	52 602 572,98		Non compliance with SCM regulations in terms of being appointed from panel
218	18.02.2025	Mabalengwe engineers	958815, 961389, 963641	960516,	380 111,57	242 181,08		Non compliance with SCM regulations in terms of being appointed from panel
219	18.02.2025	Impande consulting engineers	962916		-	1 480 657,28		Non compliance with SCM regulations in terms of being appointed from panel
220	18.02.2025	Dartingo consulting engineers	857283, 958813, 960513, 961126, 961823, 962599, 963640, 964309	857284, 958814, 960514, 961127, 961824, 963120,	939 847,91	1 510 133,96		Non compliance with SCM regulations in terms of being appointed from panel
221	18.02.2025	Mzibani consulting	962925, 964330	963395,	-	1 020 788,30		Non compliance with SCM regulations in terms of being appointed from panel
222	18.02.2025	Mzansi Africa - Civils	958852, 960525, 960968	960302,	537 666,65	-		Non compliance with SCM regulations in terms of being appointed from panel

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223	18.02.2025	SPK Engineers	960770		-	586 157,05		Non compliance with SCM regulations in terms of being appointed from panel
224	18.02.2025	Buchule engineers	958889, 960512, 961822, 962452, 964746, 964747, 964965		589 835,45	424 738,12		Non compliance with SCM regulations in terms of being appointed from panel
225	18.02.2025	Zernnies group	858162, 958531, 960520		507 205,49	-		Non compliance with SCM regulations in terms of being appointed from panel
226	18.02.2025	Vangisa Project and consulting	858278, 858318, 963167, 963168, 963169, 963170, 963171, 963172, 963173, 963174, 963175, 963176, 963177, 963178, 963180, 963232, 963745, 963746, 963747, 963748, 963749, 963750		692 502,95	5 500 600,83		Non compliance with SCM regulations in terms of being appointed from panel
227	18.02.2025	Nzamaxhule holdings	962928, 963401, 964325, 964823		-	1 498 577,25		Non compliance with SCM regulations in terms of being appointed from panel
228	18.02.2025	Reggies Civil	962656, 962740, 962929, 963102, 963103, 963222, 963223, 963399, 963400, 963644, 963917, 964139, 964283, 964284, 964326, 964947		-	4 745 550,56		Non compliance with SCM regulations in terms of being appointed from panel
229	18.02.2025	ACKIN INVESTMENTS	960526		2 958 763,30	16 392 283,30		Non compliance with SCM regulations in terms of being appointed from panel
230	18.02.2025	Mela Okhule trading engineers	960787, 960788		-	3 725 695,25		Non compliance with SCM regulations in terms of being appointed from panel

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

231	18.02.2025	CPG TRADING	961112		-	1 590 000,00		Non compliance with SCM regulations in terms of being appointed from panel
232	18.02.2025	Sholo trading enterprise	960521, 960802, 960970, 961248, 961398, 962193, 962647		713 667,93	4 307 424,75		Non compliance with SCM regulations in terms of being appointed from panel
233	18.02.2025	ZLM Projects engineers	959555, 959486, 960477, 960588, 960978, 961170, 961605, 962186, 962437, 962746, 963554, 963985, 964474		4 351 370,47	3 406 817,50		Non compliance with SCM regulations in terms of being appointed from panel
234	18.02.2025	BI Infrastructure engineers	961383, 963726, 963956, 964244		-	815 000,00		Non compliance with SCM regulations in terms of being appointed from panel
235	18.02.2025	Ubumbano Lwamangcolosi civils	960523, 960801, 961848, 962050, 962432		581 757,40	3 718 434,15		Non compliance with SCM regulations in terms of being appointed from panel
	18.02.2025	NDLUMBI TRADING	963647, 963654, 963655, 963760, 963973, 964260, 964322, 964586, 964793, 964960.			6 929 141,00		Non compliance with SCM regulations in terms of being appointed from panel
236	18.02.2025	LMS Projects	958860, 958919, 959151, 959308, 959708, 959996, 960080, 960581, 960983, 961128, 961390, 961611, 961831, 962094, 962247, 962439, 962619, 962920, 963139		1 831 550,00	1 317 699,70		Non compliance with SCM regulations in terms of being appointed from panel
237	18.02.2025	Izingodla engineers	958491, 959309, 960974, 961018, 961610, 961830, 962214, 962488, 963158		1 336 812,60	5 804 500,46		Non compliance with SCM regulations in terms of being appointed from panel
238	26.07.2024	Tamu Security	963398		-	1 315 861,92		PROVISION OF SECURITY SERVICES - JULY 2024
239	06.09.2024	Tamu Security	963649		-	1 315 861,92		PROVISION OF SECURITY SERVICES - AUG 2024
240	30.09.2024	Tamu Security	963780		-	1 315 861,92		PROVISION OF SECURITY SERVICES - SEPT 2024
241	25.10.2024	Tamu Security	963944		-	1 315 861,92		PROVISION OF SECURITY SERVICES FOR MONTH OF OCTOBER 2024
242	04.12.2024	Tamu Security	964267		-	1 315 861,92		PROVISION OF SECURITY SERVICES FOR MONTH OF NOV 2024
243	20.12.2024	Tamu Security	964465		-	1 404 033,57		PROVISION OF SECURITY SERVICES FOR MONTH OF DEC 2024
244	31.01.2025	Tamu Security	964750		-	1 404 033,57		PROVISION OF SECURITY SERVICES FOR MONTH OF JAN 2025
245	28.02.2025	Tamu Security	964951			1 404 033,57		PROVISION OF SECURITY SERVICES FOR MONTH OF FEB 2025
246	25.03.2025	Tamu Security	965004			1 404 033,57		PROVISION OF SECURITY SERVICES FOR MONTH OF MARCH 2025

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

FRUITLESS & WASTEFUL EXPENDITURE NOTE

Opening balance as previously reported	18 258 412,00
Correction of prior period error	
Opening balance as restated	18 258 412,00
Movement	
Add: Fruitless expenditure - current year	
Add: Fruitless expenditure - prior year	111 325,00
Less: Amounts recoverable - current	-
Less: Amounts recoverable - prior period	
Less: Amounts written-off - current	
Less: Amounts written-off - prior period	
Fruitless expenditure awaiting condonation	18 369 737,00

No.	Payment Date DD/MM/YYYY	Supplier Name	Payment Number	Opening Balance Amounts	Fruitless - identified in the current year and paid in the current year	Fruitless - identified in the current year and paid in the current year	Description of Incident (Reasons for classification as irregular)	Description of Services Provided
		ADVENTURE TRAVEL	849269	50279			EXCEEDED KILOMETERS ON HIRED VEHICLE.	PAYMENT FOR EXTRA KILOMETERS
		J LESLIE AND COMPANY	948048	2214380		PENALTIES AND INTEREST TO PENSION FUND	PENALTIES AND INTEREST TO PENSION FUND	ACCOUNT HANDED OVER TO ATTORNEYS.
	06.11.2020	ACB: MABUNE CONSULTING CC	854628	6 748 174,00		NO PURCHASE ORDER, NO REQUISITION AND NO INVOICE. A DIRECT PAYMENT AND THE PAYMENT WAS MADE TO ZLUNGILESNAZO TRADING PTY LTD	NO PURCHASE ORDER, NO REQUISITION AND NO INVOICE. A DIRECT PAYMENT AND THE PAYMENT WAS MADE TO ZLUNGILESNAZO TRADING PTY LTD	
	30.10.2020	NISTO PIGGERY AND FISH FARMING.	844747	6 309 000,00		Non compliance with SCM regulations	Non compliance with SCM regulations	
	14.07.2020	NB TECH CONSULTING SERVICES CC	854009	176 560,33		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	AMILZ INVESTMENTS (PTY) LTD	853993	160 000,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	ASAMILE INDUSTRY (PTY) LT	953994	188 900,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	ELEPHITHI (PTY) LTD	853997	176 600,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	ETERNAL KEY HOLDINGS	853999	194 000,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	LULEKA GENERAL SUPPLIES	854003	197 000,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	FANOFANELE (PTY) LTD	854006	193 650,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	NB TECH CONSULTING SERVICES	854009	176 560,33		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	NTOKOZO N GROUP	854010	173 090,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	PHAKATHWAYO TRADING COM	854012	186 000,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	PUSH AND PERSIST HOLDING	854013	174 500,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	QUE QUALITY SUPPLIES	854014	174 500,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	STRIVING MIND TRADING	854016	195 555,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	WILLOWBRIDGE INVESTMENT C	854018	193 960,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	ZOELLE TRADING AND SUPPLIES	854020	173 250,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	14.07.2020	MAJOR CORE ENTERPRISE	854021	188 900,00		Not signed by CFO,Mmand have manual order attached	Not signed by CFO,Mmand have manual order attached	
	04/06/2021	MANGAMAHLE INVESTMENTST	846873	33 637,50		Payment voucher not signed by the MM	Payment voucher not signed by the MM	
	28.09.2023	ESKOM	961221	844,13		Eskom charged interst on late payments	Eskom charged interst on late payments	
	18.10.23	ESKOM	961413	1 302,56		Eskom charged interst on late payments	Eskom charged interst on late payments	
	30.11.2023	ESKOM	961701	1 577,98		Eskom charged interst on late payments	Eskom charged interst on late payments	
	02.11.2023	ESKOM	961540	176,39		Eskom charged interst on late payments	Eskom charged interst on late payments	
	13.12.2023	ESKOM	961825	748,82		Eskom charged interst on late payments	Eskom charged interst on late payments	
	12.01.2024	ESKOM	962064	1 246,32		Eskom charged interst on late payments	Eskom charged interst on late payments	
	26.01.2024	UGU	962165	2 359,76		Ugu charged interst on late payments	Ugu charged interst on late payments	
	31.01.2024	ESKOM	962187	396,23		Eskom charged interst on late payments	Eskom charged interst on late payments	
	15.02.2024	ESKOM	962203	1 193,38		Eskom charged interst on late payments	Eskom charged interst on late payments	
	20.02.2024	DEPT OF LABOUR	962271	87 705,31		Dept of Labour raised interest on WCA	Dept of Labour raised interest on WCA	
	01.03.2024	ESKOM	962307	8 774,30		Eskom charged interst on late payments	Eskom charged interst on late payments	
	14.03.2024	UGU	962433	2 253,49		Ugu charged interst on late payments	Ugu charged interst on late payments	
	13.03.2024	ESKOM	962412	403,84		Eskom charged interst on late payments	Eskom charged interst on late payments	
	18.04.2024	UGU	962654	2 342,88		Eskom charged interst on late payments	Eskom charged interst on late payments	

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

UNAUTHORISED EXPENDITURE NOTE

Opening balance as previously reported	27 866 838,00
Correction of prior period error	-
Opening balance as restated	27 866 838,00
Movement	
Add: Unauthorized expenditure - current year	
Add: Unauthorized expenditure - prior year	
Less: Amounts recoverable - current	6 582 405,00
Less: Amounts recoverable - prior period	-
Less: Amounts written-off - current	-
Less: Amounts written-off - prior period	-
Less: Reversal of asset impairment in 2022-2023	-
Unauthorized expenditure awaiting condonation	34 449 243,00

No.	Financial Year	Vote Number	Type of Expenditure	Payment Date DD/MM/YYYY	Payment Number	Unauthorized expenditure - identified in the previous years and paid in the current year	Unauthorized expenditure - identified in the current year and paid in the current year	Description of Incident (Reasons for classification as irregular)
1	2022/2023	Various votes	Debt Impairment	30/06/2023	Not Applicable	0	-	Expenditure was in excess of the budget for non cash item of debt impairment
	2023/2024	Various votes	Debt Impairment	30/06/2024	Not Applicable	0		

ANNEXURE E



MSCOA PROGRSS REPORT FOR 2024/25FY

3rd QUARTER OF 2024/25 FY ENDED ON THE 31 MARCH 2023

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PURPOSE OF THE REPORT

The purpose of this report is to update council on the implementation of the Municipal Standard Chart of Accounts (mSCOA) within the municipality.

LEGISLATIVE REQUIREMENT

- The Constitution of the Republic of South Africa Act 108 of 1996 [Section 216(1)]
- The Municipal Finance Management Act 56 of 2003
- Municipal Regulations on Standard Chart of Accounts, 22 April 2014
- mSCOA Circular 1, 30 July 2015
- mSCOA Circular 2, 21 September 2015
- mSCOA Circular 3, 2 November 2015
- mSCOA Circular 4, 3 March 2016
- mSCOA Circular 5, 15 July 2016
- mSCOA Circular 6, 2 August 2016
- mSCOA Circular 7, 2 March 2020
- mSCOA Circular 8, 29 April 2020
- mSCOA Circular 9, 9 June 2020
- mSCOA Circular 10, 14 October 2020
- mSCOA Circular 11, 4 December 2020
- mSCOA Circular 12, 01 October 2021
- mSCOA Circular 13, 10 May 2022
- mSCOA Circular 14, 16 May 2022
- mSCOA Circular 15, 09 July 2024
- mSCOA Circular 16, 16 October 2024
-

BACKGROUND

Section 216(1) of the Constitution states that National legislation must establish a National Treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government. Uniform expenditure classifications in the form of Standard Chart of Accounts (SCOA) have already been rolled out for the National and Provincial Government departments. SCOA is currently being rolled out to Local Government.

The Minister of Finance promulgated the Municipal Regulations on Standard Chart of Accounts (mSCOA) on 22 April 2014. The objective of the Regulation is to provide a national standard for uniform recording and classification of municipal budget and financial information at a transactional level by providing a standard chart of accounts.

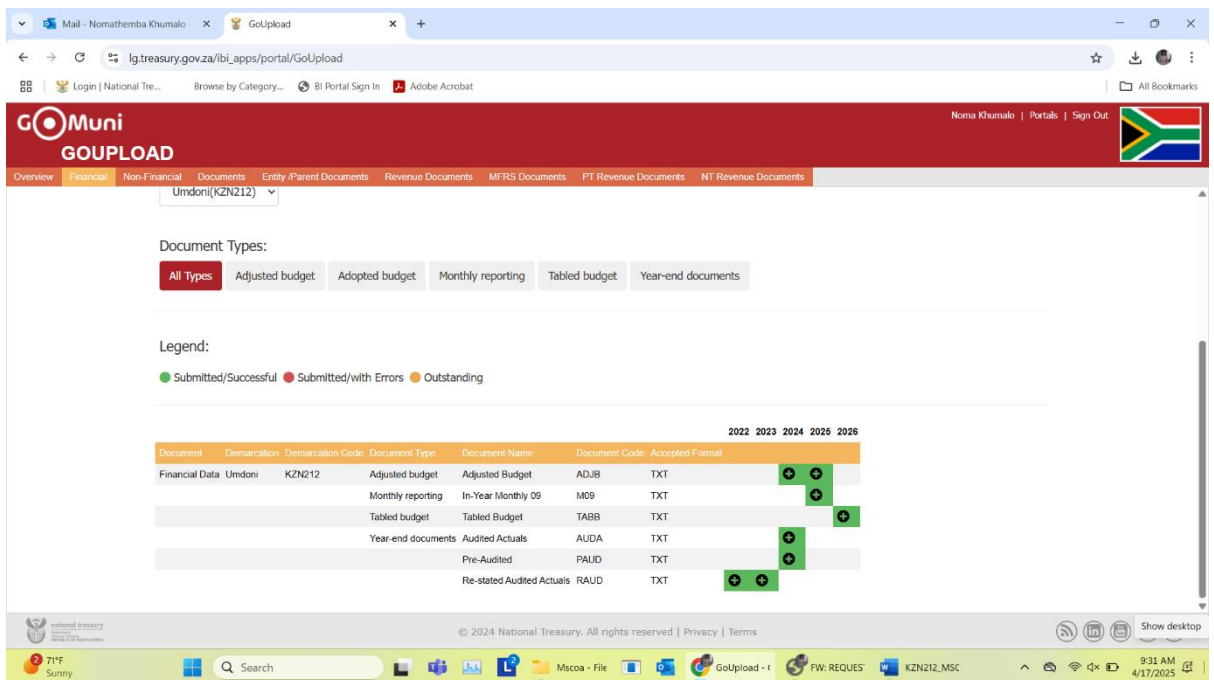
In accordance with this regulation, all municipalities and municipal entities were required to be mSCOA compliant by 1 July 2017.

In terms of Section 4.25 of mSCOA Circular No. 1, a progress report on the mSCOA implementation including an updated risk register must be tabled to the Municipal Council on a quarterly basis.

PROGRESS

Awareness, Change Management & Training

- *Officials attended CFO's forum*
In this quarter, the following officials attended the CFO's forum on the 6th of March 2025 & 2nd of April 2025.
 - Nomathemba Khumalo
 - Prince Ndlanzi
- There is also coming CFO's forum on the 23rd of April 2025.
- We are in full compliant with *mScoa* reports.
 - Below is an extract of the latest status of submission on the portal(Go-Muni):



Document	Demarcation	Demarcation Code	Document Type	Document Name	Document Code	Accepted Format	2022	2023	2024	2025	2026
Financial Data	Umdoni	KZN212	Adjusted budget	Adjusted Budget	ADJB	TXT	+	+	+	+	+
			Monthly reporting	In-Year Monthly 09	M09	TXT			+	+	+
			Tabled budget	Tabled Budget	TABB	TXT				+	+
			Year-end documents	Audited Actuals	AUDA	TXT			+	+	+
			Pre-Audited	PAUD	TXT				+	+	+
			Re-stated Audited Actuals	RAUD	TXT		+	+	+	+	+

NB: All reports are green.

Governance

- *What has been done to date regarding establishment of the committees (mSCOA Steering committee & mSCOA project implementation team/committee) and the effective functioning of these committees;*

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

Both the mSCOA steering and mSCOA project implementation committee has been revived. The composition of the committees is made up of officials from across all the business functions within the municipality.

The mSCOA steering committee is made up of the senior management (general managers) of the municipality with the Municipal Manager being the project sponsor.

- *Governance documentation drafted and signed. (Terms of reference for steering committee; Terms of reference for project implementation team; Appointment letter for project sponsor; appointment letter for project manager; code of ethics signed by project implementation team; Oath of secrecy signed by project implementation team*

The following governance documentation is in place and had been presented to the new management;

- Terms of reference for steering committee;
- Appointment letter for project sponsor;
- Appointment letter for project manager

The Code of ethics and Oath to secrecy had been signed by the Implementation team.

- *Whether the mSCOA project plan was approved by council and the date approved.*
The mSCOA revised project is yet to be approved by council.
- *The updated risk register and implementation of mitigating strategies to address such risks.*
Kindly see attached risk register as annexure A.

Work streams

1. *mSCOA steering committee & project management*

The mSCOA steering committees had been established. The project manager appointed is the Acting Budget manager.

2. *IT infrastructure and network*

The municipality has been experiencing challenges on the network connectivity in whole municipality due to infrastructure related challenges such as capacity & old infrastructure. This prompted the mSCOA Steering Committee to resolve that the Department of Corporate services must conduct the assessment of the whole IT Infrastructure. The assessment of the ICT Infrastructure has been completed, of which the results was reported to MANCO, relevant Portfolios and the MSCOA Implementation Committee. In addition to that assessment, COGTA assisted with the wide-range assessment of ICT to inform the strategic decisions to be taken regarding ICT environment and other functions of the municipality impacted. Salga was also requested to do an ICT assessment of the IT infrastructure and network, the report has been issued and the municipality had adopted the assessment report done and its implementation plan, Currently the network is stable and emails are working.

3. *Review vote structures and prepare mSCOA budget*

The structure is reviewed as an on-going exercise as we transact as well as during AFS period and Budget Preparation phase.

4. *Data cleansing and gap analysis*

UMDONI MUNICIPALITY IN-YEAR REPORT FOR THE THIRD QUARTER OF 2024/25 FINANCIAL YEAR

The municipality had undertaken an extensive data purification exercise, the exercise focused mainly on municipal assets in the 2020/21 financial year, this exercise was done and completed, Municipality has now planned to do 100% assets verification program by end of 2024-25. The data-cleansing exercise on debtor is also done & is updated when its required, there is an improvement on debt collection since this exercise has been completed.

5. *HR and payroll*

The HR and Payroll module is not part of the core system; it is an external system. To link the two systems, files are loaded onto the core system. The assessment of the module is required to be conducted by the work stream and Provincial Treasury to check whether the system complies with the mSCOA requirements. The job evaluation process is still incomplete due to inquiry by organised labour regarding the grading of the Municipality, salary equalisation and benchmarking.

The Municipality has planned to review organogram and do a job evaluation.

6. *Planning (IDP, budget, SDBIP & Performance management)*

IDP/PMS Manager is yet to receive training on how to use the SAMRAS web based system to do the SDBIP and other PMS activities and to generate certain documents from the system. The training and the modules will be conducted by the system vendor as the ICT assessment has now been done and it has been determined that the module can function without interruptions. There is no further progress in Quarter 3.

7. *Core system and additional systems;*

The Municipality has requested assistance for full assessment of current Financial management system as per circular 80 of MFMA.

8. *Real estate, land use and grant management*

The municipal council had adopted the SPLUMA by-laws. Lease agreements are reviewed as and when they are about to fall due. Land Use Management Scheme is in place and adopted.

The grant management module is in the development stage. Grant administration is currently done manually. There is no further progress in Quarter 3.

9. *Document management.*

The municipality has the document management system in place which was bought through an outright purchase. The system is yet to be rolled out into Finance Department and Corporate Services Department (Registry Unit) after the purchase of the necessary equipment and renewal of the licenses. There is no further progress in Quarter 3.

ROAD MAP (PROJECT IMPLEMENTATION PLAN) STAGE OF COMPLETION

The stage of completion is sitting at 60% in overall.

FINANCIAL IMPLICATIONS

The municipality has spent R3 470 406.78 to date for mSCOA Implementation.

CHALLENGES

- One of the challenges remains is being compliant in meeting all the requirements set out by National Treasury. As mentioned before, the chart of accounts is still changing on an annual basis, and Treasury itself is still working on *mSCOA* as we speak. In the meantime, we just need to adapt to the changes and requirements as it occurs.
- The system Vendor is still developing some modules and will come at a cost therefore a provision will have to be made in future years for these modules,
- There are still challenges with ICT infrastructure and network in order to fully move to web based application of SAMRAS.

CONCLUSION AND WAY FORWARD

In conclusion, in light of challenges that we have with the current financial management system, the full Mscoa assessment is required to ensure that the system of the Municipality is in compliant with circular 80 of MFMA.

RECOMMENDATIONS

It is recommended that Council notes the report.

.....
Mr. Thando Mketsu
Acting Chief Financial Officer

.....
Date



	Cost containment in-year report measures					
	Budget	Q1	Q2	Q3	Q4	Savings
Measures	R'000	R'000	R'000	R'000	R'000	R'000
Use of Consultants	10 374 613,00	3 473 747,91	-315 385,59	1 043 546,49	-	6 172 704,19
Vehicle used for political office - bearers	-	-	-		-	-
Travel and subistence.	350 660,00	12 268,58	73 265,93	323 285,54	-	-58 160,05
Domestic accommodation	991 634,00	-	209 241,45	392 648,50	-	389 744,05
Sponsorship, events and catering	2 949 720,00	204 020,00	1 012 264,49	199 405,00	-	1 534 030,51
Communications	430 344,00	-	34 867,20	54 667,20	-	340 809,60
Other related expenditure items	387 020 049,00	63 159 172,76	165 971 889,60	8 360 663,41	-	149 528 323,23
Total	402 117 020,00	66 849 209,25	166 986 143,08	10 374 216,14	-	157 907 451,53

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2025 to 31/03/2025 (complete relevant period)

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
			NIL	
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
			NIL	
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
			NIL	
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including				
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or				
(ii) any insurance or other payments received by the municipality for that person or organ of state;				
			NIL	
NIL				
			NIL	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
			NIL	
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
			NIL	
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
			NIL	
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
			NIL	

1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : / /2025
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

MUNICIPAL MANAGER