

Umdoni Municipality



In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act
(56/2003): Municipal Budget and Reporting Regulations, Government Gazette
32141, 17 May 2009

Monthly Budget Statement

July 2025

2025/26 Financial Year

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Glossary

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

Adjustment Budget – Prescribed in section 28 of the MFMA

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

Budget – Financial Plan of the Municipality.

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

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

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

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

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

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

MBRR – Local Government Municipal Budget and Reporting Regulations.

MIG – Municipal Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework.

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

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

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

Vote – A department

SECTION 1 – EXECUTIVE SUMMARY

1.1 Introduction

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

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

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

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

The statement must include: -

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

The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget. This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognised by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is received or made. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

Table C1 & C4 - Monthly Budget Statement Summary

Operating Revenue

In terms of financial performance, the actual year-to-date revenue accrued is R 111, 3 million against year-to-date budget of R33,5 million giving rise to a variance of 231%. Variance contributing factors are explained in the sub headings of the revenue items.

Property Rates

The amount accrued on rates amounts to R28,027million, against the expected R11, 4 million. This has resulted to 144% variance. The variance is caused by the customers who opted for annual debit raising.

Refuse Removal

Amount accrued on refuse removal is R3,6 million against the expected R1,1 million. Variance is sitting at 208%. The variance is caused by the customers who opted for annual debit raising.

Investment Revenue

This relates to interests received on the call account deposits held. Interest recognised amounts to R500 thousand against the expected R1,083 million. The variance is 54%. This under performance is a result of change in interest rates and is still going to adjust itself during the course of the financial year.

Other Own Revenue

Rental of facilities and Equipment; R 652 589,14 has been recognised instead of the expected R 636 986,00 Variance is sitting 2%.

Fines; R 128 074,00 has been recognised instead of the expected R 133 567,00. Variance is 4%.

Licenses and permits; R 302 826,62 has been recognised, and the municipality expected to recognise R 272 678,00. Variance is sitting at 11%. There has been a significant increase in the licences and permits.

Agency Fees; The amount recognised amounts to R 185 968,73 and the municipality expected to recognise R 187 250,00 variance is sitting at 1%.

Other operational Revenue; R 789,75 has been recognised instead of the expected R 41 713,00. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 98%. The variance is so high since it's still the beginning of the financial year, it is expected to improve during the financial year.

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Interest earned from receivables; R 175 786,18 has been accrued instead of the expected R 153 077,00 Variance is 15%. The variance is due to the increasing old debt 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 R76,3 million instead of the expected R16,7 million Variance amounts to 357%.

Operating Expenditure

On the operating expenditure, R26,052 million was spent against the year-to-date budget of R37,4 million giving rise to a variance of 30%. Major contributors to this variance are contracted services with a variance of 6,9 million, other expenditure with a variance of R3,3 million and inventory consumed with a variance of 573 062,00.

Employee Costs

As at end of July 2025 the municipality has spent R14,3 million on employee related costs against the expected R14,8 million. The variance is sitting at 3%.

Remuneration of Councillors

Amount spent totals to R1,3 million against the year-to-date budget of R1,5 million. Variance is sitting at 10%. This variance is a result of upper limits that has not yet been implemented.

Operational Costs

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R2,2 million against the expected budget of R5,5 million. The variance is sitting at 60%. This is due to cost containment measures put in place to ensure that municipality spend with its budget and to avoid deficit with regards to performance statement.

Debt Impairment

Expenditure is R 509 187,15 against the expected budget of R 606 666,00. The variance is sitting at 16% and is a result of the debt write-off for Amnesty.

Depreciation & Asset Impairment

Expenditure is R3,4 million against the expected budget of R3,5 million. The variance is 3%.

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Inventory Consumed

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R 51 970,00 against the expected budget of R 625 032,00. Variance is sitting at 92%. Cleaning material and stationery are bought quarterly or as when needed.

Contracted Services

Expenditure is R3,1 million against the year-to-date budget of R10,080 million. Variance is 69%. The variance is at this stage because the financial year has just started. It'll improve as the financial year progresses.

Transfers and Subsidies

Expenditure is R 75 700,00 against the year-to-date budget of R 397 387,00. The variance is 81%. An amount of R 558 681,00 has been budgeted under this category for disaster relief expenses, no spending has been incurred.

Capital Expenditure

On Capital Expenditure the municipality has spent a total of R10,003 million against the expected R6,7 million budget to date. This will be explained more on table C5 where departmental expenditures are reflected.

CAPITAL EXPENDITURE (VAT EXCLUSIVE)

Funding	Year-to Date Actual	Year-to Date Budget	Full Year Projection	Percentage Spent to Date
Conditional-MIG Capex	10 003 493,68	30 836 174.00	30 836 174.00	32%
Conditional-Provincial Grants	0	869 565,00	869 565,00	0%
Unconditional-Own Funding	0	49 213 043.00	49 213 043.00	0%
TOTAL	10 003 493,68	80 918 782.00	80 918 782.00	12%

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 9.38:1). 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.

	9,38
Current Assets	350 315 392
Current Liabilities	37 348 990

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance R208,2 million.

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Table C1- Monthly Budget Statement Summary

The table below reflects on the summary of the total municipality's budget against year to date collections/recognised or expenditures.

KZN212 Umdoni - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2024/25	Budget Year 2025/26							
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	129 666	137 803	137 803	28 027	28 027	11 484	16 544	144%	137 803
Service charges	12 431	14 136	14 136	3 623	3 623	1 178	2 445	208%	14 136
Investment revenue	14 037	13 000	13 000	500	500	1 083	(583)	-54%	13 000
Transfers and subsidies - Operational	202 963	200 570	200 570	76 303	76 303	16 714	59 589	357%	200 570
Other own revenue	44 535	37 532	37 532	2 859	2 859	3 128	(268)	-9%	37 532
Total Revenue (excluding capital transfers and	403 632	403 041	403 041	111 313	111 313	33 587	77 726	231%	403 041
Employee costs	154 985	177 968	177 968	14 358	14 358	14 831	(473)	-3%	177 968
Remuneration of Councillors	16 853	18 539	18 539	1 390	1 390	1 545	(155)	-10%	18 539
Depreciation and amortisation	42 021	42 917	42 917	3 484	3 484	3 576	(92)	-3%	42 917
Interest	-	2 367	2 367	-	-	197	(197)	-100%	2 367
Inventory consumed and bulk purchases	4 835	7 500	7 500	52	52	625	(573)	-92%	7 500
Transfers and subsidies	2 505	4 769	4 769	76	76	397	(322)	-81%	4 769
Other expenditure	163 249	194 882	194 882	6 692	6 692	16 240	(9 548)	-59%	194 882
Total Expenditure	384 448	448 943	448 943	26 052	26 052	37 412	(11 360)	-30%	448 943
Surplus/(Deficit)	19 185	(45 901)	(45 901)	85 261	85 261	(3 825)	89 086	-2329%	(45 901)
Transfers and subsidies - capital (monetary allocations)	43 516	36 462	36 462	11 419	11 419	3 038	8 380	276%	36 462
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	62 701	(9 440)	(9 440)	96 680	96 680	(787)	97 466	-12390%	(9 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	62 701	(9 440)	(9 440)	96 680	96 680	(787)	97 466	-12390%	(9 440)
Capital expenditure & funds sources									
Capital expenditure	50 272	80 919	80 919	10 003	10 003	6 743	3 260	48%	80 919
Capital transfers recognised	37 855	31 706	31 706	10 003	10 003	2 642	7 361	279%	31 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	12 507	49 213	49 213	-	-	4 101	(4 101)	-100%	49 213
Total sources of capital funds	50 362	80 919	80 919	10 003	10 003	6 743	3 260	48%	80 919
Financial position									
Total current assets	290 848	317 804	317 804		350 048				317 804
Total non current assets	672 478	725 484	725 484		679 300				725 484
Total current liabilities	86 150	189 199	189 199		37 314				189 199
Total non current liabilities	47 319	58 145	58 145		51 999				58 145
Community wealth/Equity	829 856	795 944	795 944		940 035				795 944
Cash flows									
Net cash from (used) operating	73 370	15 124	15 124	69 599	70 106	1 260	(68 846)	-5463%	399 542
Net cash from (used) investing	(45 455)	(88 057)	(88 057)	(11 246)	(11 246)	7 338	18 584	253%	88 057
Net cash from (used) financing	66	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	174 379	145 177	145 177	-	208 239	226 708	18 469	8%	636 978
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	31 592	3 984	3 850	3 635	205 441	-	-	-	248 503
Creditors Age Analysis									
Total Creditors	213	-	-	-	-	-	-	-	213

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) - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
<i>Governance and administration</i>		351 829	357 087	357 087	106 606	106 606	29 757	76 849	258%	357 087
Executive and council		182 907	182 785	182 785	76 154	76 154	15 232	60 922	400%	182 785
Finance and administration		168 922	174 302	174 302	30 452	30 452	14 525	15 927	110%	174 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16 233	12 328	12 328	82	82	1 027	(945)	-92%	12 328
Community and social services		15 805	11 777	11 777	17	17	981	(964)	-98%	11 777
Sport and recreation		391	513	513	62	62	43	19	44%	513
Public safety		-	-	-	-	-	-	-	-	-
Housing		37	38	38	3	3	3	0	11%	38
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		64 596	54 114	54 114	12 245	12 245	4 510	7 735	172%	54 114
Planning and development		3 878	3 931	3 931	61	61	328	(267)	-81%	3 931
Road transport		60 718	50 184	50 184	12 184	12 184	4 182	8 002	191%	50 184
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 491	15 973	15 973	3 798	3 798	1 331	2 467	185%	15 973
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 491	15 973	15 973	3 798	3 798	1 331	2 467	185%	15 973
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	447 149	439 503	439 503	122 731	122 731	36 625	86 106	235%	439 503
Expenditure - Functional										
<i>Governance and administration</i>		161 283	211 029	211 029	12 155	12 155	17 586	(5 431)	-31%	211 029
Executive and council		41 402	48 130	48 130	3 856	3 856	4 011	(154)	-4%	48 130
Finance and administration		118 650	160 719	160 719	8 214	8 214	13 393	(5 180)	-39%	160 719
Internal audit		1 231	2 180	2 180	85	85	182	(97)	-53%	2 180
<i>Community and public safety</i>		61 732	76 515	76 515	5 595	5 595	6 376	(781)	-12%	76 515
Community and social services		24 602	30 189	30 189	1 849	1 849	2 516	(667)	-27%	30 189
Sport and recreation		27 562	36 601	36 601	3 083	3 083	3 050	33	1%	36 601
Public safety		7 165	6 512	6 512	498	498	543	(45)	-8%	6 512
Housing		2 403	3 213	3 213	165	165	268	(103)	-38%	3 213
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		126 469	119 226	119 226	6 547	6 547	9 936	(3 389)	-34%	119 226
Planning and development		14 420	21 855	21 855	1 011	1 011	1 821	(810)	-44%	21 855
Road transport		112 048	97 371	97 371	5 536	5 536	8 114	(2 579)	-32%	97 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 964	42 172	42 172	1 755	1 755	3 514	(1 759)	-50%	42 172
Energy sources		3 081	3 400	3 400	-	-	283	(283)	-100%	3 400
Water management		-	-	-	-	-	-	-	-	-
Waste water management		645	-	-	26	26	-	26	-	-
Waste management		31 238	38 772	38 772	1 730	1 730	3 231	(1 501)	-46%	38 772
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	384 448	448 943	448 943	26 052	26 052	37 412	(11 360)	-30%	448 943
Surplus/ (Deficit) for the year		62 701	(9 440)	(9 440)	96 680	96 680	(787)	97 466	-12390%	(9 440)

Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)

Operating budget of the institution is approved by council on municipal vote level. The municipal votes are Council, Financial Services, Technical Services, Corporate Services, Community Services, and Strategic Planning and Development. Unauthorised expenditure occurs if the total budget in a vote is exceeded by expenditure. No department is overspending. Therefore, no unauthorised expenditure incurred.

KZN212 Umdoni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		182 907	182 012	182 012	76 154	76 154	15 168	60 986	402,1%	182 012
Vote 2 - FINANCIAL SERVICES		161 332	166 371	166 371	29 808	29 808	13 864	15 944	115,0%	166 371
Vote 3 - TECHNICAL SERVICES		67 414	58 562	58 562	15 371	15 371	4 880	10 491	215,0%	58 562
Vote 4 - CORPORATE SERVICES		7 589	7 931	7 931	643	643	661	(17)	-2,6%	7 931
Vote 5 - COMMUNITY SERVICES		24 027	20 695	20 695	694	694	1 725	(1 031)	-59,8%	20 695
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		3 878	3 931	3 931	61	61	328	(267)	-81,5%	3 931
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	447 149	439 503	439 503	122 731	122 731	36 625	86 106	235,1%	439 503
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		43 225	51 924	51 924	3 941	3 941	4 327	(386)	-8,9%	51 924
Vote 2 - FINANCIAL SERVICES		29 752	52 799	52 799	2 381	2 381	4 400	(2 019)	-45,9%	52 799
Vote 3 - TECHNICAL SERVICES		133 308	122 239	122 239	6 170	6 170	10 187	(4 016)	-39,4%	122 239
Vote 4 - CORPORATE SERVICES		65 863	81 545	81 545	3 826	3 826	6 795	(2 969)	-43,7%	81 545
Vote 5 - COMMUNITY SERVICES		98 391	121 220	121 220	8 752	8 752	10 102	(1 350)	-13,4%	121 220
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		13 910	19 214	19 214	981	981	1 601	(620)	-38,7%	19 214
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	384 448	448 943	448 943	26 052	26 052	37 412	(11 360)	-30,4%	448 943
Surplus/ (Deficit) for the year	2	62 701	(9 440)	(9 440)	96 680	96 680	(787)	97 466	-12390,4%	(9 440)

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Table C4- Statement of Financial Performance

The operating revenue and operating expenditure disclosed on table A1 emanates from this table. The explanations for variances have been provided on pages 5 to 7.

KZN212 Umdoni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July									
Description	Ref	2024/25	Budget Year 2025/26						
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
Revenue									
Exchange Revenue									
Service charges - Electricity	1	-	-	-	0	0	-	0	-
Service charges - Water	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-
Service charges - Waste management	12 430	14 136	14 136	14 136	3 623	3 623	1 178	2 445	208%
Sale of Goods and Rendering of Services	13 664	7 761	7 761	7 761	166	166	647	(481)	-74%
Agency services	2 109	2 247	2 247	2 247	186	186	187	(1)	-1%
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 061	1 837	1 837	1 837	176	176	153	23	15%
Interest earned from Current and Non Current Assets	14 037	13 000	13 000	13 000	500	500	1 083	(583)	-54%
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 374	7 644	7 644	7 644	653	653	637	16	2%
Licence and permits	7	10	10	10	10	10	1	9	1090%
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	484	501	501	501	1	1	42	(41)	-98%
Non-Exchange Revenue									
Property rates	129 666	137 803	137 803	137 803	28 027	28 027	11 484	16 544	144%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 335	1 603	1 603	1 603	128	128	134	(5)	-4%
Licence and permits	3 044	3 272	3 272	3 272	303	303	273	30	11%
Transfer and subsidies - Operational	202 963	200 570	200 570	200 570	76 303	76 303	16 714	59 589	357%
Interest	14 456	12 658	12 658	12 658	1 238	1 238	1 055	183	17%
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		403 632	403 041	403 041	111 313	111 313	33 587	-	403 041
Expenditure By Type									
Employee related costs	154 985	177 968	177 968	177 968	14 358	14 358	14 831	(473)	-3%
Remuneration of councillors	16 853	18 539	18 539	18 539	1 390	1 390	1 545	(155)	-10%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	4 835	7 500	7 500	7 500	52	52	625	(573)	-92%
Debt impairment	(3 622)	7 280	7 280	7 280	509	509	607	(97)	-16%
Depreciation and amortisation	42 021	42 917	42 917	42 917	3 484	3 484	3 576	(92)	-3%
Interest	-	2 367	2 367	2 367	-	-	197	(197)	-100%
Contracted services	101 468	120 965	120 965	120 965	3 152	3 152	10 080	(6 929)	-69%
Transfers and subsidies	2 505	4 769	4 769	4 769	76	76	397	(322)	-81%
Irrecoverable debts written off	5 075	-	-	-	822	822	-	822	-
Operational costs	60 327	66 637	66 637	66 637	2 209	2 209	5 553	(3 344)	-60%
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure		384 448	448 943	448 943	26 052	26 052	37 412	(11 360)	-30%
Surplus/(Deficit)		19 185	(45 901)	(45 901)	85 261	85 261	(3 825)	11 360	(0)
Transfers and subsidies - capital (monetary allocations)	43 516	36 462	36 462	36 462	11 419	11 419	3 038	8 380	0
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		62 701	(9 440)	(9 440)	96 680	96 680	(787)		(9 440)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		62 701	(9 440)	(9 440)	96 680	96 680	(787)		(9 440)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		62 701	(9 440)	(9 440)	96 680	96 680	(787)		(9 440)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		62 701	(9 440)	(9 440)	96 680	96 680	(787)		(9 440)

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

Actual expenditure incurred is R10,003 million whilst year to date expenditure is sitting at R6,4 million. The overall variance is sitting at 12%. Technical Services Department; the spending on MIG projects is on track.

Planning and Development; The EDTEA Funded project (Umzinto bus rank informal trading Infrastructure upgrade) the project is undergoing SCM process and expenditure is expected to pick up as the financial year progresses.

Corporate Services; the purchase of fleet is undergoing SCM processes and expenditure is expected to pick up as the financial year progresses.

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KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		99	1 647	1 647	-	-	137	(137)	-100%	1 647
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		3 978	3 083	3 083	-	-	257	(257)	-100%	3 083
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		-	870	870	-	-	72	(72)	-100%	870
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	4 078	5 599	5 599	-	-	467	(467)	-100%	5 599
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL GENERAL		-	87	87	-	-	7	(7)	-100%	87
Vote 2 - FINANCIAL SERVICES		145	130	130	-	-	11	(11)	-100%	130
Vote 3 - TECHNICAL SERVICES		39 833	55 277	55 277	10 003	10 003	4 606	5 397	117%	55 277
Vote 4 - CORPORATE SERVICES		4 397	18 652	18 652	-	-	1 554	(1 554)	-100%	18 652
Vote 5 - COMMUNITY SERVICES		-	1 087	1 087	-	-	91	(91)	-100%	1 087
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 819	87	87	-	-	7	(7)	-100%	87
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	46 194	75 320	75 320	10 003	10 003	6 277	3 727	59%	75 320
Total Capital Expenditure	3	50 272	80 919	80 919	10 003	10 003	6 743	3 260	48%	80 919
Capital Expenditure - Functional Classification										
Governance and administration		4 542	18 900	18 900	-	-	1 575	(1 575)	-100%	18 900
Executive and council		-	87	87	-	-	7	(7)	-100%	87
Finance and administration		4 542	18 813	18 813	-	-	1 568	(1 568)	-100%	18 813
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 575	18 674	18 674	1 750	1 750	1 556	194	12%	18 674
Community and social services		10 988	15 935	15 935	1 750	1 750	1 328	422	32%	15 935
Sport and recreation		2 608	2 739	2 739	-	-	228	(228)	-100%	2 739
Public safety		3 978	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28 054	40 736	40 736	8 254	8 254	3 395	4 859	143%	40 736
Planning and development		1 819	957	957	-	-	80	(80)	-100%	957
Road transport		26 235	39 779	39 779	8 254	8 254	3 315	4 939	149%	39 779
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		101	2 609	2 609	-	-	217	(217)	-100%	2 609
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		101	2 609	2 609	-	-	217	(217)	-100%	2 609
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50 272	80 919	80 919	10 003	10 003	6 743	3 260	48%	80 919
Funded by:										
National Government		36 036	30 836	30 836	10 003	10 003	2 570	7 434	289%	30 836
Provincial Government		1 819	870	870	-	-	72	(72)	-100%	870
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37 855	31 706	31 706	10 003	10 003	2 642	7 361	279%	31 706
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		12 417	49 213	49 213	-	-	4 101	(4 101)	-100%	49 213
Total Capital Funding	7	50 272	80 919	80 919	10 003	10 003	6 743	3 260	48%	80 919

Table C6: Statement of Financial Position

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

KZN212 Umdoni - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		174 379	144 813	144 813	208 239	144 813
Trade and other receivables from exchange transactions		25 093	29 758	29 758	27 050	29 758
Receivables from non-exchange transactions		78 187	115 639	115 639	98 343	115 639
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		13 007	26 806	26 806	15 719	26 806
Other current assets		182	789	789	696	789
Total current assets		290 848	317 804	317 804	350 048	317 804
Non current assets						
Investments		–	–	–	–	–
Investment property		7 117	6 815	6 815	7 084	6 815
Property, plant and equipment		665 062	718 427	718 427	671 919	718 427
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		261	261	261	261	261
Intangible assets		37	(19)	(19)	36	(19)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		672 478	725 484	725 484	679 300	725 484
TOTAL ASSETS		963 325	1 043 289	1 043 289	1 029 348	1 043 289
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		301	301	301	311	301
Consumer deposits		2 477	2 526	2 526	2 539	2 526
Trade and other payables from exchange transactions		66 767	171 470	171 470	14 285	171 470
Trade and other payables from non-exchange transactions		12 053	3 255	3 255	12 327	3 255
Provision		3 773	3 339	3 339	5 357	3 339
VAT		780	8 307	8 307	2 495	8 307
Other current liabilities		–	–	–	–	–
Total current liabilities		86 150	189 199	189 199	37 314	189 199
Non current liabilities						
Financial liabilities		175	175	175	175	175
Provision		23 492	26 763	26 763	24 193	26 763
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		23 652	31 207	31 207	27 631	31 207
Total non current liabilities		47 319	58 145	58 145	51 999	58 145
TOTAL LIABILITIES		133 469	247 345	247 345	89 313	247 345
NET ASSETS	2	829 856	795 944	795 944	940 035	795 944
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		826 493	792 581	792 581	936 672	792 581
Reserves and funds		3 363	3 363	3 363	3 363	3 363
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	829 856	795 944	795 944	940 035	795 944

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of July 2025 is R208,2 million. This is less than the budgeted R226,7 million. Narrations per category are as follows;

Property Rates

Collections are R12,7 million to date are less than the anticipated year to date budget of R9,7 million. Variance is sitting at 31%. Annual ratepayers have paid for their rates for the year. The payment received is slightly more than what was anticipated. It should be noted that the increased collection levels do not necessarily mean that the collection rate has increased by the same percentage. The comparison to the budget in the statement of cash flows is merely based on the projections made during budget preparation period looking at the trend at that time.

Service Charges

The amount accrued on service charges amounts to R 786 481,22 against the expected R1.1 million. The variance is 32% and is due to 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.

Interest

An amount of R 500 143,88 was recognised against the expected interest of R1,083 million which results in a variance of R54%.

Transfers and Subsidies - Operational

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

Suppliers and Employees

Payments to suppliers and employees have a variance of 2% this variance is very insignificant.

Transfers and Grants

Actual amount spent on transfers and subsidies paid is R 507 084,16 against the year to date budget of R 512 387,00 which results in a variance of 1%.

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Capital Assets

Payments are more than the budget because the accelerated spending rate which was more than anticipated.

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 - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		100 673	117 132	117 132	12 779	12 779	9 761	3 018	31%	117 132
Service charges		9 017	13 818	13 818	786	786	1 151	(365)	-32%	13 818
Other revenue		40 193	60 655	60 655	4 214	4 214	5 055	(841)	-17%	60 655
Transfers and Subsidies - Operational		209 702	200 570	200 570	76 752	76 752	16 714	60 038	359%	200 570
Transfers and Subsidies - Capital		51 705	35 462	35 462	11 400	11 400	2 955	8 445	286%	35 462
Interest		13 849	13 000	13 000	500	500	1 083	(583)	-54%	13 000
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(350 603)	(419 365)	(419 365)	(36 326)	(35 819)	(34 947)	871	-2%	(34 947)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		(1 167)	(6 149)	(6 149)	(507)	(507)	(512)	(5)	1%	(6 149)
NET CASH FROM/(USED) OPERATING ACTIVITIES		73 370	15 124	15 124	69 599	70 106	1 260	(68 846)	-5463%	399 542
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(45 455)	(88 057)	(88 057)	(11 246)	(11 246)	7 338	18 584	253%	88 057
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45 455)	(88 057)	(88 057)	(11 246)	(11 246)	7 338	18 584	253%	88 057
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		66	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		66	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		27 981	(72 933)	(72 933)	58 353	58 860	8 598			487 598
Cash/cash equivalents at beginning:		146 398	218 110	218 110		149 379	218 110			149 379
Cash/cash equivalents at month/year end:		174 379	145 177	145 177		208 239	226 708			636 978

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations -				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	144%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Service charges - Waste management	208%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Investment Revenue	-54%	This under performance is a result of change in interest rates	The variance will be monitored every month.
	Rental of facilities	2%	N/A	N/A
	Fines	-4%	N/A	N/A
	Licenses and permits	11%	There has been a significant increase in the licences and permits.	The variance will be monitored every month.
	Agency Fees	-1%	N/A	N/A
	Operational Revenue	-98%	The variance is so high since it's still the beginning of the financial year	The variance will be monitored every month.
	Interest earned from receivables	15%	The variance is due to the increasing old debt and low collection rate.	The variance will be monitored every month.
	Grants and subsidies	357%	The variance is caused by the first trech receive for Equitable share	The variance will be monitored every month.
2	Expenditure By Type			
	Employee Costs	-3%	N/A	N/A
	Remuneration of Councillors	-10%	This variance is a result of upper limits that has not yet been implemented.	The variance will be monitored every month.
	Operational Costs	-60%	This is due to cost containment measures put in place to ensure that municipality spend with its budget	The variance will be monitored every month.
	Debt Impairment	-16%	The variance is caused by the debt write-off	The variance will be monitored every month.
	Depreciation & Asset Impairment	-3%	N/A	N/A
	Inventory Consumed	-92%	Cleaning material and stationery are bought quarterly or as when needed.	The variance will be monitored every month.
	Contracted Services	-69%	The variance is at this stage because the financial year has just started.	The variance will be monitored every month.
	Transfers and Subsidies	-81%	An amount of R 558 681,00 has been budgeted under this category for disaster relief expenses, no spending has been incurred.	The variance will be monitored every month.
3	Capital Expenditure			
	Capital Assets	48%	EDTEA grant Umzinto bus rank project & purchase of fleet is still undergoing SCM processes	The variance will be monitored every month.

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Table SC3: Aged Debtors

The municipality is being owed a total amount of R248,5 million, of which the biggest portion is owed by households sitting at R181,2 million.

The second biggest is government departments that are sitting at R39,1 million. Business debtors owing just over R20,2 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors -													
Description	NT Code	Budget Year 2025/26											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	24 332	2 824	2 562	2 422	107 729	-	-	-	139 868	110 151	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 206	347	328	333	12 287	-	-	-	17 502	12 620	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 407	731	739	737	22 652	-	-	-	27 266	23 388	-	-
Interest on Arrear Debtor Accounts	1810	53	79	110	141	47 202	-	-	-	47 585	47 343	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	594	3	111	3	15 571	-	-	-	16 282	15 574	-	-
Total By Income Source	2000	31 592	3 984	3 850	3 635	205 441	-	-	-	248 503	209 076	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 330	413	407	429	34 538	-	-	-	39 117	34 967	-	-
Commercial	2300	4 399	371	381	390	14 662	-	-	-	20 203	15 052	-	-
Households	2400	22 898	3 073	2 933	2 692	149 628	-	-	-	181 224	152 320	-	-
Other	2500	965	127	130	124	6 613	-	-	-	7 959	6 738	-	-
Total By Customer Group	2600	31 592	3 984	3 850	3 635	205 441	-	-	-	248 503	209 076	-	-

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Table SC4: Aged Creditors

The municipality owes suppliers an amount of R 212 524,12 there are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

KZN212 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors -											
Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	213	-	-	-	-	-	-	-	213	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	213	-	-	-	-	-	-	-	213	-

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 July 2025. Total cash available was R133,3 million. The cash coverage is 06 months.

	6 Month
Cash and cash equivalents	74 885 327
Unspent Conditional Grants	14 326 771
Overdraft	-
Short Term Investments	133 353 683
Total Annual Operational Expenditure	398 745 664

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio -														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA :92-3600-6170		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	24 287	123	0	-	24 410
ABSA :2081 665 687		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-	-	0	-	-
ABSA :2081 665 726		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	38 225	9	-38234022,19	-	0
FNB :6 222 5155 391		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	25 012	134	0	-	25 146
STD BANK :5876 211 6/007		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 301	20	-19626,12	-	3 301
STD BANK 5 876 211 6/015		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	24 092	144	0	20	24 256
STD BANK 058762116/028		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 448	40	0	-	6 487
STD BANK 058762116/029		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 880	23	0	(315)	3 587
STD BAK 058762116/035		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	1 445	9	0	-	1 454
STD BANK 058762116/036		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-	-	-	-	-
NEDBANK : 7881017759/94		No specified term	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 479	-	-	-	6 479
NEDBANK : 1766000029		No specified term	Fixed deposit	Yes		0	No	No	31/12/2025	-	-	-	38 234	38 234
Municipality sub-total										133 169	500	(38 254)	37 938	133 354

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Table SC6: Grants Receipts

All grants that were expected to be received since in July 2025 were received as per in the NT payment schedule.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		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:		193 405	188 016	188 016	76 752	76 752	15 668	61 084	389,9%	188 016
Operational Revenue:General Revenue:Equitable Share	3	182 890	182 765	182 765	76 152	76 152	15 230	60 922	400,0%	182 765
Operational Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 601	1 385	1 385	-	-	115	(115)	-100,0%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	2 000	2 000	-	-	167	(167)	-100,0%	2 000
Municipal Disaster Grant [Schedule 5B]		5 501	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 464	1 866	1 866	600	600	156	444	285,8%	1 866
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 430	12 554	12 554	-	-	963	(963)	-100,0%	11 554
Specify (Add grant description)		2 179	1 000	1 000	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		834	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		8 417	11 554	11 554	-	-	963	(963)	-100,0%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	204 835	200 570	200 570	76 752	76 752	16 631	60 121	361,5%	199 570
Capital Transfers and Grants										
National Government:		36 171	35 462	35 462	11 400	11 400	2 955	8 445	285,8%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 171	35 462	35 462	11 400	11 400	2 955	8 445	285,8%	35 462
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 708	1 000	1 000	-	-	83	(83)	-100,0%	1 000
Specify (Add grant description)		800	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 908	1 000	1 000	-	-	83	(83)	-100,0%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	38 879	36 462	36 462	11 400	11 400	3 038	8 362	275,2%	36 462
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	243 714	237 032	237 032	88 152	88 152	19 669	68 483	348,2%	236 032

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Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -										
Description	Ref	2024/25	Budget Year 2025/26							
		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	188 016	188 016	205	205	(15 668)	15 873	-101,3%	(188 016)
Operational Revenue:General Revenue:Equitable Share			182 765	182 765	-	-	(15 230)	15 230	-100,0%	(182 765)
Operational:Revenue:General Revenue:Fuel Levy			-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]			-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 601	1 385	1 385	-	-	(115)	115	-100,0%	(1 385)	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	1 950	2 000	2 000	54	54	(167)	220	-132,3%	(2 000)	
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	5 501	-	-	-	-	-	-	-	-	-
Public TransportNetwork Operations Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-	-
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	1 464	1 866	1 866	151	151	(156)	307	-197,1%	(1 866)	
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant	-	-	-	-	-	-	-	-	-	-
Provincial Government:		11 430	12 554	12 554	948	948	(1 046)	1 994	-190,6%	(12 554)
Specify (Add grant description)		2 179	1 000	1 000	-	-	(83)	83	-100,0%	(1 000)
Specify (Add grant description)		834	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		8 417	11 554	11 554	948	948	(963)	1 911	-198,5%	(11 554)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		21 945	200 570	200 570	1 153	1 153	(16 714)	17 867	-106,9%	(200 570)
Capital expenditure of Transfers and Grants										
National Government:		36 171	35 462	35 462	11 419	11 419	(2 955)	14 374	-486,4%	(35 462)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	36 171	35 462	35 462	11 419	11 419	(2 955)	14 374	-486,4%	(35 462)	
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-	-
Provincial Government:		2 708	1 000	1 000	-	-	(83)	83	-100,0%	(1 000)
Specify (Add grant description)		800	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 908	1 000	1 000	-	-	(83)	83	-100,0%	(1 000)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		38 879	36 462	36 462	11 419	11 419	(3 038)	14 457	-475,8%	(36 462)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 824	237 032	237 032	12 571	12 571	(19 753)	32 324	-163,6%	(237 032)

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Table SC8: Councillor and Staff benefits

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at July 2025 is R15,7 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		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	16 158	16 158	1 228	1 228	1 346	(119)	-9%	16 158
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		356	593	593	28	28	49	(22)	-44%	593
Cellphone Allowance		1 672	1 788	1 788	135	135	149	(14)	-10%	1 788
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 330	18 539	18 539	1 390	1 390	1 545	(155)	-10%	18 539
% increase	4		13,5%	13,5%						13,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 759	6 007	6 007	474	474	501	(27)	-5%	6 007
Pension and UIF Contributions		12	13	13	1	1	1	0	0%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		380	366	366	-	-	30	(30)	-100%	366
Cellphone Allowance		57	57	57	10	10	5	5	107%	57
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		41	1	1	0	0	0	(0)	-25%	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	6 443	6 443	485	485	537	(52)	-10%	6 443
% increase	4		22,7%	22,7%						22,7%
Other Municipal Staff										
Basic Salaries and Wages		94 293	109 260	109 260	9 614	9 614	9 105	509	6%	109 260
Pension and UIF Contributions		16 440	20 095	20 095	1 516	1 516	1 675	(158)	-9%	20 095
Medical Aid Contributions		6 996	8 007	8 007	657	657	667	(10)	-1%	8 007
Overtime		11 276	11 947	11 947	1 473	1 473	996	477	48%	11 947
Performance Bonus		7 247	9 022	9 022	72	72	752	(680)	-90%	9 022
Motor Vehicle Allowance		-	78	78	-	-	7	(7)	-100%	78
Cellphone Allowance		234	249	249	23	23	21	2	10%	249
Housing Allowances		524	1 967	1 967	43	43	164	(121)	-74%	1 967
Other benefits and allowances		1 048	3 337	3 337	10	10	278	(268)	-96%	3 337
Payments in lieu of leave		1 630	1 800	1 800	349	349	150	199	132%	1 800
Long service awards		856	1 485	1 485	-	-	124	(124)	-100%	1 485
Post-retirement benefit obligations	2	4 066	4 278	4 278	116	116	356	(240)	-67%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		144 611	171 525	171 525	13 873	13 873	14 294	(421)	-3%	171 525
% increase	4		18,6%	18,6%						18,6%
Total Parent Municipality		166 191	196 507	196 507	15 748	15 748	16 376	(628)	-4%	196 507

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of July 2025. Total amount spent to date equals to R 30 000,00 against the expected budget of R3,6 million. The variance is sitting at 99,2%. The maintenance of some assets is corrective maintenance rather than preventative maintenance. Therefore, spending will be incurred when the need arises.

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KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -

Description	Ref	2024/25	Budget Year 2025/26							
		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		38 767	31 640	31 640	-	-	2 637	(2 637)	-100,0%	31 640
Roads Infrastructure		2 093	3 140	3 140	-	-	262	(262)	-100,0%	3 140
Roads		2 093	3 140	3 140	-	-	262	(262)	-100,0%	3 140
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 935	2 500	2 500	-	-	208	(208)	-100,0%	2 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 478	2 500	2 500	-	-	208	(208)	-100,0%	2 500
Capital Spares		458	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		33 739	26 000	26 000	-	-	2 167	(2 167)	-100,0%	26 000
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		33 739	26 000	26 000	-	-	2 167	(2 167)	-100,0%	26 000
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1 213	2 673	2 673	30	30	223	(193)	-86,5%	2 673
Community Facilities		594	1 827	1 827	30	30	152	(122)	-80,3%	1 827
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	252	252	-	-	21	(21)	-100,0%	252
Cemeteries/Crematoria		-	315	315	-	-	26	(26)	-100,0%	315
Police		-	-	-	-	-	-	-	-	-
Parks		-	400	400	-	-	33	(33)	-100,0%	400
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		321	360	360	30	30	30	-	-	360
Public Ablution Facilities		84	500	500	-	-	42	(42)	-100,0%	500
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		619	846	846	-	-	71	(71)	-100,0%	846
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		619	846	846	-	-	71	(71)	-100,0%	846
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		3 496	4 050	4 050	-	-	337	(337)	-100,0%	4 050
Operational Buildings		3 496	4 050	4 050	-	-	337	(337)	-100,0%	4 050
Municipal Offices		3 496	4 050	4 050	-	-	337	(337)	-100,0%	4 050
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Computer Equipment		-	24	24	-	-	2	(2)	-100,0%	24
Computer Equipment		-	24	24	-	-	2	(2)	-100,0%	24
Furniture and Office Equipment		-	29	29	-	-	2	(2)	-100,0%	29
Furniture and Office Equipment		-	29	29	-	-	2	(2)	-100,0%	29
Machinery and Equipment		1 022	2 843	2 843	-	-	237	(237)	-100,0%	2 843
Machinery and Equipment		1 022	2 843	2 843	-	-	237	(237)	-100,0%	2 843
Transport Assets		1 857	3 130	3 130	-	-	261	(261)	-100,0%	3 130
Transport Assets		1 857	3 130	3 130	-	-	261	(261)	-100,0%	3 130
Land		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	46 355	44 389	44 389	30	30	3 699	3 669	99,2%	44 389

UMDONI MUNICIPALITY IN-YEAR REPORT FOR JULY (M01) 2025/26 FINANCIAL YEAR



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

MS N.K. DWEBA
MUNICIPAL MANAGER

DATE