

# **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**

**August 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 126, 2 million against year-to-date budget of R67,1 million giving rise to a variance of 88%. Variance contributing factors are explained in the sub headings of the revenue items.

#### *Property Rates*

The amount accrued on rates amounts to R37,9 million, against the expected R22,9 million. This has resulted to 65% variance. The variance is caused by the customers who opted for annual debit raising.

#### *Refuse Removal*

Amount accrued on refuse removal is R4,6 million against the expected R2,3 million. Variance is sitting at 98%. 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 R1 012 million against the expected R2.1 million. The variance is 53%. 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 1,2 million has been recognised instead of the expected R 1,2 Variance is sitting 1%.

Fines; R 129 274,26 has been recognised instead of the expected R 267 134,00. Variance is 52%. Reconciliations are being reconciled by finance department once reconciled it will be recorded in the financial system.

Licenses and permits; R 670 668,02 has been recognised, and the municipality expected to recognise R 545 356,00 . Variance is sitting at 23%. There has been a significant increase in the licences and permits.

Agency Fees; The amount recognised amounts to R 383 787,54 and the municipality expected to recognise R 374 500,00 variance is sitting at 2%.

Other operational Revenue; R 95 453,77 has been recognised instead of the expected R 83 426,00 . This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 14%. This variance is caused by the skills development levy refund however it is still going to adjust itself during the course of the financial year.

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Interest earned from receivables; R 335 613,36 has been accrued instead of the expected R 306 154,00 Variance is 10%. 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 R76,9 million instead of the expected R33,4 million Variance amounts to 130%. The main reason why this variance is so huge is the first trench of equitable share received in July 2025.

### **Operating Expenditure**

On the operating expenditure, R66,5 million was spent against the year-to-date budget of R74,8 million giving rise to a variance of 11%. Major contributors to this variance are contracted services with a variance of 10,4 million, other bad debt written off with a variance of R8,2 million and other operational expenditure with a variance of 3,3 million.

### *Employee Costs*

As at end of August 2025 the municipality has spent R30,1 million on employee related costs against the expected R29,6 million. The variance is sitting at 2%.

### *Remuneration of Councillors*

Amount spent totals to R2,7 million against the year-to-date budget of R3,090 million. Variance is sitting at 10%. This variance is a result of upper limits that has not yet been effected.

### *Operational Costs*

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R5,5 million against the expected budget of R7,7 million. The variance is sitting at 30%. 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 701 637,94 against the expected budget of R 1,2 million. The variance is sitting at 42% and is a result of the debt write-off for Amnesty.

### *Depreciation & Asset Impairment*

Expenditure is R37,008 million against the expected budget of R7,1 million. The variance is 2%.

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### *Inventory Consumed*

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R 81 220,00 against the expected budget of R 1,2 million. Variance is sitting at 94%. Cleaning material and stationery are bought quarterly or as when needed.

### *Contracted Services*

Expenditure is R9,7 million against the year-to-date budget of R20,1 million. Variance is 52%. 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 103 468,90 against the year-to-date budget of R 794 774,00. The variance is 87%. An amount of R 558 681,00 has been budgeted under this category for disaster relief expenses, no spending has been incurred.

### **Capital Expenditure**

Capital Expenditure has an actual spent of R19,8 million against the expected R13,4 million budget to date. This will be explained more on table C5 where departmental expenditures are reflected.

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

<b>Funding</b>	<b>Year-to Date Actual</b>	<b>Year-to Date Budget</b>	<b>Full Year Projection</b>	<b>Percentage Spent to Date</b>
Conditional-MIG Capex	10 003 493,68	5 139 364,00	30 836 174.00	32%
Municipal Disaster Response Grant (Opening Balance)	-	-	10 278 027.55	0%
Small Town Rehabilitation Grant(Opening Balance)	-	-	3 893.56	0%
Conditional-Provincial Grants	606 065,26	144 928,00	869 565,00	70%
Unconditional-Own Funding	9 203 628,11	8 202 174,00	49 213 043.00	19%
<b>TOTAL</b>	<b>19 813 187,05</b>	<b>13 486 466,00</b>	<b>80 918 782.00</b>	<b>24%</b>

#### **CONDITIONAL OPERATIONAL GRANTS**

<b>Funding</b>	<b>Allocation</b>	<b>Received</b>	<b>Year-to-date Expenditure</b>	<b>Percentage spent to date</b>
MIG -Opex	1 866 400.00	600 000.00	366 459,93	20%
EPWP	1 385 000.00	300 869.57	619 083.90	45%
FMG	2000 000.00	2000 000.00	103 935.26	5.2%
INEP	4 451 000.00	2000 000.00	-	0%



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<b>Funding</b>	<b>Allocation</b>	<b>Received</b>	<b>Year-to-date Expenditure</b>	<b>Percentage spent to date</b>
Tittle Deeds Restoration Grant(Opening Balance)	587 558.00	-	-	0%
Municipal Employment Initiative(Opening Balance)	31 147.00	-	-	0%
Beach Infrastructure Grant (Opening Balance)	321 415.00	-	-	0%
Municipal Disaster Response Grant (Opening Balance)	123.29	-	-	0%
Energy Efficiency & Demand Side Management (Opening Balance)	673 852.00	-	-	0%
Library Grant	11 554 000.00	-	2 660 065.83	23%

### **Financial Position**

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short term liabilities is tested by taking the total current assets and dividing them by current liabilities (current ratio 4.86:1). The ratio is above the norm of 1,5 – 2:1, which reflects healthy financial state. This test is mainly used to give an idea of the municipality's ability to pay back its short term liabilities using the current assets.

	4,86
Current Assets	311 290 937
Current Liabilities	64 087 252

### **Cash Flows**

The municipality ended the month with a positive cash and cash equivalents balance R189,6 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 - M02 August									
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
<b>Financial Performance</b>									
Property rates	129 634	137 803	137 803	9 911	37 938	22 967	14 971	65%	137 803
Service charges	12 431	14 136	14 136	1 031	4 654	2 356	2 298	98%	14 136
Investment revenue	14 037	13 000	13 000	512	1 012	2 167	(1 154)	-53%	13 000
Transfers and subsidies - Operational	203 943	200 570	200 570	620	76 923	33 428	43 495	130%	200 570
Other own revenue	43 862	37 532	37 532	2 897	5 757	6 255	(499)	-8%	37 532
<b>Total Revenue (excluding capital transfers and</b>	<b>403 908</b>	<b>403 041</b>	<b>403 041</b>	<b>14 971</b>	<b>126 284</b>	<b>67 174</b>	<b>59 111</b>	<b>88%</b>	<b>403 041</b>
Employee costs	162 165	177 968	177 968	15 751	30 109	29 661	448	2%	177 968
Remuneration of Councillors	16 853	18 539	18 539	1 390	2 781	3 090	(309)	-10%	18 539
Depreciation and amortisation	42 286	42 917	42 917	3 524	7 008	7 153	(145)	-2%	42 917
Interest	1 178	2 367	2 367	-	-	395	(395)	-100%	2 367
Inventory consumed and bulk purchases	6 145	7 500	7 500	29	81	1 250	(1 169)	-94%	7 500
Transfers and subsidies	3 309	4 769	4 769	28	103	795	(691)	-87%	4 769
Other expenditure	194 035	194 882	194 882	19 788	26 480	32 480	(6 000)	-18%	194 882
<b>Total Expenditure</b>	<b>425 971</b>	<b>448 943</b>	<b>448 943</b>	<b>40 511</b>	<b>66 562</b>	<b>74 824</b>	<b>(8 261)</b>	<b>-11%</b>	<b>448 943</b>
<b>Surplus/(Deficit)</b>	<b>(22 064)</b>	<b>(45 901)</b>	<b>(45 901)</b>	<b>(25 539)</b>	<b>59 722</b>	<b>(7 650)</b>	<b>67 372</b>	<b>-881%</b>	<b>(45 901)</b>
Transfers and subsidies - capital (monetary allocations)	43 519	36 462	36 462	606	12 025	6 077	5 948	98%	36 462
Transfers and subsidies - capital (in-kind)	85	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>21 540</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(24 933)</b>	<b>71 746</b>	<b>(1 573)</b>	<b>73 320</b>	<b>-4660%</b>	<b>(9 440)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>21 540</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(24 933)</b>	<b>71 746</b>	<b>(1 573)</b>	<b>73 320</b>	<b>-4660%</b>	<b>(9 440)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 540</b>	<b>80 919</b>	<b>80 919</b>	<b>9 810</b>	<b>19 813</b>	<b>13 486</b>	<b>6 327</b>	<b>47%</b>	<b>80 919</b>
Capital transfers recognised	37 921	31 706	31 706	606	10 610	5 284	5 325	101%	31 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	13 620	49 213	49 213	9 204	9 204	8 202	1 001	12%	49 213
<b>Total sources of capital funds</b>	<b>51 540</b>	<b>80 919</b>	<b>80 919</b>	<b>9 810</b>	<b>19 813</b>	<b>13 486</b>	<b>6 327</b>	<b>47%</b>	<b>80 919</b>
<b>Financial position</b>									
Total current assets	268 054	317 804	317 804		311 291				317 804
Total non current assets	673 640	725 484	725 484		686 469				725 484
Total current liabilities	79 768	189 199	189 199		64 087				189 199
Total non current liabilities	53 234	58 145	58 145		53 234				58 145
Community wealth/Equity	808 655	795 944	795 944		880 438				795 944
<b>Cash flows</b>									
Net cash from (used) operating	54 176	15 124	15 124	(7 493)	62 733	2 521	(60 213)	-2389%	15 124
Net cash from (used) investing	(50 280)	(88 057)	(88 057)	(11 190)	(22 436)	(14 676)	7 760	-53%	(88 057)
Net cash from (used) financing	(915)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>149 379</b>	<b>145 177</b>	<b>145 177</b>	<b>-</b>	<b>189 676</b>	<b>205 954</b>	<b>16 278</b>	<b>8%</b>	<b>76 446</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	28 890	5 076	5 334	3 427	3 191	3 048	26 054	157 404	232 425
<b>Creditors Age Analysis</b>									
Total Creditors	0	-	-	-	-	-	-	-	0

**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) - M02 August										
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
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		351 029	357 087	357 087	12 531	119 137	59 515	59 622	100%	357 087
Executive and council		182 907	182 785	182 785	0	76 154	30 464	45 690	150%	182 785
Finance and administration		168 122	174 302	174 302	12 530	42 982	29 050	13 932	48%	174 302
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		16 233	12 328	12 328	18	101	2 055	(1 954)	-95%	12 328
Community and social services		15 805	11 777	11 777	10	27	1 963	(1 936)	-99%	11 777
Sport and recreation		391	513	513	5	67	86	(19)	-22%	513
Public safety		-	-	-	-	-	-	-	-	-
Housing		37	38	38	3	6	6	0	3%	38
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		65 764	54 114	54 114	1 838	14 083	9 019	5 064	56%	54 114
Planning and development		3 878	3 931	3 931	949	1 009	655	354	54%	3 931
Road transport		61 885	50 184	50 184	889	13 073	8 364	4 709	56%	50 184
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		14 486	15 973	15 973	1 191	4 989	2 662	2 327	87%	15 973
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 486	15 973	15 973	1 191	4 989	2 662	2 327	87%	15 973
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	447 512	439 503	439 503	15 577	138 309	73 250	65 058	89%	439 503
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		196 966	211 029	211 029	23 310	35 465	35 172	293	1%	211 029
Executive and council		42 240	48 130	48 130	3 233	7 090	8 022	(932)	-12%	48 130
Finance and administration		153 433	160 719	160 719	19 990	28 203	26 787	1 417	5%	160 719
Internal audit		1 293	2 180	2 180	87	172	363	(192)	-53%	2 180
<b>Community and public safety</b>		64 584	76 515	76 515	5 958	11 553	12 752	(1 200)	-9%	76 515
Community and social services		26 339	30 189	30 189	2 674	4 523	5 031	(509)	-10%	30 189
Sport and recreation		27 923	36 601	36 601	2 571	5 654	6 100	(446)	-7%	36 601
Public safety		7 528	6 512	6 512	573	1 071	1 085	(14)	-1%	6 512
Housing		2 792	3 213	3 213	140	305	536	(231)	-43%	3 213
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		128 203	119 226	119 226	8 496	15 043	19 871	(4 828)	-24%	119 226
Planning and development		15 279	21 855	21 855	2 732	3 743	3 643	101	3%	21 855
Road transport		112 925	97 371	97 371	5 764	11 300	16 228	(4 929)	-30%	97 371
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		36 218	42 172	42 172	2 746	4 476	7 029	(2 553)	-36%	42 172
Energy sources		3 984	3 400	3 400	-	-	567	(567)	-100%	3 400
Water management		-	-	-	-	-	-	-	-	-
Waste water management		645	-	-	-	-	-	-	-	-
Waste management		31 589	38 772	38 772	2 746	4 476	6 462	(1 986)	-31%	38 772
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	425 971	448 943	448 943	40 511	66 537	74 824	(8 287)	-11%	448 943
<b>Surplus/ (Deficit) for the year</b>		21 540	(9 440)	(9 440)	(24 933)	71 772	(1 573)	73 345	-4662%	(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) - M02 August										
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	0	76 154	30 335	45 819	151,0%	182 012
Vote 2 - FINANCIAL SERVICES		160 447	166 371	166 371	11 813	41 621	27 729	13 893	50,1%	166 371
Vote 3 - TECHNICAL SERVICES		68 292	58 562	58 562	1 409	16 780	9 760	7 020	71,9%	58 562
Vote 4 - CORPORATE SERVICES		7 674	7 931	7 931	717	1 361	1 322	39	3,0%	7 931
Vote 5 - COMMUNITY SERVICES		24 312	20 695	20 695	689	1 383	3 449	(2 067)	-59,9%	20 695
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		3 878	3 931	3 931	949	1 009	655	354	54,0%	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	447 512	439 503	439 503	15 577	138 309	73 250	65 058	88,8%	439 503
Expenditure by Vote	1									
Vote 1 - COUNCIL GENERAL		44 125	51 924	51 924	3 320	7 261	8 654	(1 393)	-16,1%	51 924
Vote 2 - FINANCIAL SERVICES		60 100	52 799	52 799	11 096	13 477	8 800	4 678	53,2%	52 799
Vote 3 - TECHNICAL SERVICES		136 358	122 239	122 239	7 279	13 450	20 373	(6 924)	-34,0%	122 239
Vote 4 - CORPORATE SERVICES		69 367	81 545	81 545	6 724	10 550	13 591	(3 041)	-22,4%	81 545
Vote 5 - COMMUNITY SERVICES		101 278	121 220	121 220	9 393	18 145	20 203	(2 058)	-10,2%	121 220
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		14 743	19 214	19 214	2 698	3 679	3 202	477	14,9%	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	425 971	448 943	448 943	40 511	66 562	74 824	(8 261)	-11,0%	448 943
Surplus/ (Deficit) for the year	2	21 540	(9 440)	(9 440)	(24 933)	71 746	(1 573)	73 320	-4660,4%	(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) - M02 August										
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									%	
Exchange Revenue										
Service charges - Electricity		1	-	-	-	0	-	0		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		12 430	14 136	14 136	1 031	4 653	2 356	2 297	98%	14 136
Sale of Goods and Rendering of Services		13 664	7 761	7 761	283	448	1 294	(845)	-65%	7 761
Agency services		2 339	2 247	2 247	198	384	375	9	2%	2 247
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		2 056	1 837	1 837	160	336	306	29	10%	1 837
Interest earned from Current and Non Current Assets		14 037	13 000	13 000	512	1 012	2 167	(1 154)	-53%	13 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7 340	7 644	7 644	640	1 293	1 274	19	1%	7 644
Licence and permits		7	10	10	0	10	2	9	519%	10
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		484	501	501	95	95	83	12	14%	501
Non-Exchange Revenue										
Property rates		129 634	137 803	137 803	9 911	37 938	22 967	14 971	65%	137 803
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 330	1 603	1 603	1	129	267	(138)	-52%	1 603
Licence and permits		3 104	3 272	3 272	368	671	545	125	23%	3 272
Transfer and subsidies - Operational		203 943	200 570	200 570	620	76 923	33 428	43 495	130%	200 570
Interest		14 456	12 658	12 658	1 152	2 390	2 110	281	13%	12 658
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		(261)	-	-	-	-	-	-		-
Gains on disposal of Assets		(109)	-	-	-	-	-	-		-
Other Gains		(548)	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		403 908	403 041	403 041	14 971	126 284	67 174	-		403 041
Expenditure By Type										
Employee related costs		162 165	177 968	177 968	15 751	30 109	29 661	448	2%	177 968
Remuneration of councillors		16 853	18 539	18 539	1 390	2 781	3 090	(309)	-10%	18 539
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		6 145	7 500	7 500	29	81	1 250	(1 169)	-94%	7 500
Debt impairment		(1 502)	7 280	7 280	192	702	1 213	(512)	-42%	7 280
Depreciation and amortisation		42 286	42 917	42 917	3 524	7 008	7 153	(145)	-2%	42 917
Interest		1 178	2 367	2 367	-	-	395	(395)	-100%	2 367
Contracted services		107 543	120 965	120 965	6 586	9 738	20 161	(10 423)	-52%	120 965
Transfers and subsidies		3 309	4 769	4 769	28	103	795	(691)	-87%	4 769
Irrecoverable debts written off		26 419	-	-	7 424	8 246	-	8 246		-
Operational costs		61 449	66 637	66 637	5 586	7 795	11 106	(3 311)	-30%	66 637
Losses on Disposal of Assets		127	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		425 971	448 943	448 943	40 511	66 562	74 824	(8 261)	-11%	448 943
Surplus/(Deficit)		(22 064)	(45 901)	(45 901)	(25 539)	59 722	(7 650)	8 261	(0)	(45 901)
Transfers and subsidies - capital (monetary allocations)		43 519	36 462	36 462	606	12 025	6 077	5 948	0	36 462
Transfers and subsidies - capital (in-kind)		85	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		21 540	(9 440)	(9 440)	(24 933)	71 746	(1 573)			(9 440)
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		21 540	(9 440)	(9 440)	(24 933)	71 746	(1 573)			(9 440)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		21 540	(9 440)	(9 440)	(24 933)	71 746	(1 573)			(9 440)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		21 540	(9 440)	(9 440)	(24 933)	71 746	(1 573)			(9 440)

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

Actual expenditure incurred is R19,8 million whilst year to date expenditure is sitting at R13,4 million. The overall variance is sitting at 47%. Technical Services Department; the spending on MIG projects is on track.

Planning and Development; The EDTEA Funded project (Umzinto Informal Traders Project) on this project actual spent is R 606 065,26 while year to date budget is sitting at R144 928,00. The variance is 318%.

Corporate Services; capex has an actual expenditure incurred of R 9,2 million while the year to date budget is sitting at R 8,2 million. This results in a variance of 12%.

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KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
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									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - TECHNICAL SERVICES		-	1 647	1 647	-	-	274	(274)	-100%	1 647
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	3 083	3 083	-	-	514	(514)	-100%	3 083
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		-	870	870	606	606	145	461	318%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	5 599	5 599	606	606	933	(327)	-35%	5 599
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - COUNCIL GENERAL		-	87	87	-	-	14	(14)	-100%	87
Vote 2 - FINANCIAL SERVICES		145	130	130	-	-	22	(22)	-100%	130
Vote 3 - TECHNICAL SERVICES		39 933	55 277	55 277	-	10 003	9 213	791	9%	55 277
Vote 4 - CORPORATE SERVICES		5 007	18 652	18 652	9 204	9 204	3 109	6 095	196%	18 652
Vote 5 - COMMUNITY SERVICES		4 522	1 087	1 087	-	-	181	(181)	-100%	1 087
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 933	87	87	-	-	14	(14)	-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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	51 540	75 320	75 320	9 204	19 207	12 553	6 654	53%	75 320
<b>Total Capital Expenditure</b>	3	51 540	80 919	80 919	9 810	19 813	13 486	6 327	47%	80 919
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		5 152	18 900	18 900	9 204	9 204	3 150	6 054	192%	18 900
Executive and council		-	87	87	-	-	14	(14)	-100%	87
Finance and administration		5 152	18 813	18 813	9 204	9 204	3 136	6 068	194%	18 813
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		18 119	18 674	18 674	-	1 750	3 112	(1 363)	-44%	18 674
Community and social services		11 532	15 935	15 935	-	1 750	2 656	(906)	-34%	15 935
Sport and recreation		2 608	2 739	2 739	-	-	457	(457)	-100%	2 739
Public safety		3 978	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		28 168	40 736	40 736	606	8 860	6 789	2 070	30%	40 736
Planning and development		1 933	957	957	606	606	159	447	280%	957
Road transport		26 235	39 779	39 779	-	8 254	6 630	1 624	24%	39 779
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		101	2 609	2 609	-	-	435	(435)	-100%	2 609
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		101	2 609	2 609	-	-	435	(435)	-100%	2 609
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	51 540	80 919	80 919	9 810	19 813	13 486	6 327	47%	80 919
<b>Funded by:</b>										
National Government		36 036	30 836	30 836	-	10 003	5 139	4 864	95%	30 836
Provincial Government		1 884	870	870	606	606	145	461	318%	870
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		37 921	31 706	31 706	606	10 610	5 284	5 325	101%	31 706
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		13 620	49 213	49 213	9 204	9 204	8 202	1 001	12%	49 213
<b>Total Capital Funding</b>	7	51 540	80 919	80 919	9 810	19 813	13 486	6 327	47%	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 - M02 August						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		149 379	144 813	144 813	189 676	144 813
Trade and other receivables from exchange transactions		17 943	29 758	29 758	19 616	29 758
Receivables from non-exchange transactions		81 869	115 639	115 639	83 440	115 639
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		18 717	26 806	26 806	18 412	26 806
Other current assets		147	789	789	147	789
<b>Total current assets</b>		<b>268 054</b>	<b>317 804</b>	<b>317 804</b>	<b>311 291</b>	<b>317 804</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		7 118	6 815	6 815	7 053	6 815
Property, plant and equipment		666 224	718 427	718 427	679 124	718 427
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		36	(19)	(19)	31	(19)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>673 640</b>	<b>725 484</b>	<b>725 484</b>	<b>686 469</b>	<b>725 484</b>
<b>TOTAL ASSETS</b>		<b>941 694</b>	<b>1 043 289</b>	<b>1 043 289</b>	<b>997 760</b>	<b>1 043 289</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		344	301	301	344	301
Consumer deposits		2 540	2 526	2 526	2 537	2 526
Trade and other payables from exchange transactions		56 284	171 470	171 470	37 838	171 470
Trade and other payables from non-exchange transactions		11 528	3 255	3 255	14 078	3 255
Provision		5 417	3 339	3 339	5 306	3 339
VAT		3 656	8 307	8 307	3 984	8 307
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>79 768</b>	<b>189 199</b>	<b>189 199</b>	<b>64 087</b>	<b>189 199</b>
<b>Non current liabilities</b>						
Financial liabilities		89	175	175	89	175
Provision		25 515	26 763	26 763	25 515	26 763
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		27 631	31 207	31 207	27 631	31 207
<b>Total non current liabilities</b>		<b>53 234</b>	<b>58 145</b>	<b>58 145</b>	<b>53 234</b>	<b>58 145</b>
<b>TOTAL LIABILITIES</b>		<b>133 003</b>	<b>247 345</b>	<b>247 345</b>	<b>117 322</b>	<b>247 345</b>
<b>NET ASSETS</b>	2	<b>808 692</b>	<b>795 944</b>	<b>795 944</b>	<b>880 438</b>	<b>795 944</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		805 068	792 581	792 581	876 851	792 581
Reserves and funds		3 587	3 363	3 363	3 587	3 363
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>808 655</b>	<b>795 944</b>	<b>795 944</b>	<b>880 438</b>	<b>795 944</b>

## Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of August 2025 is R189,6 million. This is less than the budgeted R205,9 million. Narrations per category are as follows;

### *Property Rates*

Collections are R31,7 million to date are more than the anticipated year to date budget of R19,5 million. Variance is sitting at 63%. Annual ratepayers have paid for their rates for the year. The payment received is 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 collected on service charges amounts to R 2,6 million against the expected R2,3 million. The variance is 14% and is due to residents who have paid for their annual refuse 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 1,012 million was recognised against the expected interest of R2,1 million which results in a variance of R53%.

### *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 1% this variance is very insignificant.

### *Transfers and Grants*

Actual amount spent on transfers and subsidies paid is R 627 503,06 against the year-to-date budget of R 1,025 million which results in a variance of 39%.

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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 - M02 August										
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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		143 192	117 132	117 132	19 006	31 786	19 522	12 264	63%	117 132
Service charges			13 818	13 818	1 849	2 635	2 303	333	14%	13 818
Other revenue		3 675	60 655	60 655	2 629	6 843	10 109	(3 266)	-32%	60 655
Transfers and Subsidies - Operational		236 636	200 570	200 570	2 346	79 098	33 428	45 670	137%	200 570
Transfers and Subsidies - Capital			35 462	35 462	1 000	12 400	5 910	6 490	110%	35 462
Interest		28 109	13 000	13 000	512	1 012	2 167	(1 154)	-53%	13 000
Dividends			-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(353 133)	(419 365)	(419 365)	(34 716)	(70 414)	(69 894)	519	-1%	(419 365)
Interest		(1 397)	-	-			-	-		-
Transfers and Subsidies		(2 906)	(6 149)	(6 149)	(120)	(628)	(1 025)	(397)	39%	(6 149)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>54 176</b>	<b>15 124</b>	<b>15 124</b>	<b>(7 493)</b>	<b>62 733</b>	<b>2 521</b>	<b>(60 213)</b>	<b>-2389%</b>	<b>15 124</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(50 281)	(88 057)	(88 057)	(11 190)	(22 436)	(14 676)	7 760	-53%	(88 057)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 280)</b>	<b>(88 057)</b>	<b>(88 057)</b>	<b>(11 190)</b>	<b>(22 436)</b>	<b>(14 676)</b>	<b>7 760</b>	<b>-53%</b>	<b>(88 057)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		10	-	-	-	-	-	-		-
Borrowing long term/refinancing		(926)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(915)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>2 981</b>	<b>(72 933)</b>	<b>(72 933)</b>	<b>(18 683)</b>	<b>40 297</b>	<b>(12 155)</b>			<b>(72 933)</b>
Cash/cash equivalents at beginning:		146 398	218 110	218 110		149 379	218 110			149 379
Cash/cash equivalents at month/year end:		149 379	145 177	145 177		189 676	205 954			76 446

## PART 2: SUPPORTING DOCUMENTATION

**Table SC1: Material Variances and explanations**

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Property rates	65%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Service charges - Waste management	98%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Investment Revenue	-53%	This under performance is a result of change in interest rates	The variance will be monitored every month.
	Rental of facilities	1%	N/A	N/A
	Fines	-52%	Reconciliations are being reconciled by finance department once reconciled it will be recorded in the financial system.	The variance will be monitored every month.
	Licenses and permits	23%	There has been a significant increase in the licences and permits.	The variance will be monitored every month.
	Agency Fees	2%	N/A	N/A
	Operational Revenue	14%	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	10%	The variance is due to the increasing old debt and low collection rate.	The variance will be monitored every month.
	Grants and subsidies	130%	The variance is caused by the first trech receive for Equitable share	The variance will be monitored every month.
2	<b>Expenditure By Type</b>			
	Employee Costs	2%	N/A	N/A
	Remuneration of Councillors	-10%	This variance is a result of upper limits that has not yet been effected.	The variance will be monitored every month.
	Operational Costs	-30%	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	-42%	The variance is caused by the debt write-off	The variance will be monitored every month.
	Depreciation & Asset Impairment	-2%	N/A	N/A
	Inventory Consumed	-94%	Cleaning material and stationery are bought quarterly or as when needed.	The variance will be monitored every month.
	Contracted Services	-52%	The variance is at this stage because the financial year has just started.	The variance will be monitored every month.
	Transfers and Subsidies	-87%	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	<b>Capital Expenditure</b>			
	Capital Assets	47%	The variance is caused by the accelerated spending rate that was not anticipated	The variance will be monitored every month.

## Table SC3: Aged Debtors

The municipality is being owed a total amount of R232,4 million, of which the biggest portion is owed by households sitting at R166,5 million.

The second biggest is government departments that are sitting at R34,3 million. Business debtors owing just over R27,2 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August														
Description	NT Code	Budget Year 2025/26											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	29 434	2 861	2 551	2 246	2 153	2 021	17 352	76 659	135 277	100 431	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	6	6	6	-	-	
Receivables from Exchange Transactions - Waste Management	1600	4 085	340	362	275	257	258	1 704	8 786	16 068	11 280	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 265	687	569	568	567	549	3 460	16 011	23 676	21 155	-	-	
Interest on Arrear Debtor Accounts	1810	63	83	109	127	152	173	2 120	41 251	44 077	43 823	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(5 957)	1 105	1 744	210	62	47	1 418	14 692	13 320	16 428	-	-	
Total By Income Source	2000	28 890	5 076	5 334	3 427	3 191	3 048	26 054	157 404	232 425	193 124	-	-	
2024/25 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 665	431	331	259	233	269	6 075	23 125	34 388	29 961	-	-	
Commercial	2300	6 607	707	459	447	441	396	2 387	15 800	27 246	19 472	-	-	
Households	2400	18 424	3 895	4 517	2 695	2 492	2 358	17 303	114 831	166 515	139 679	-	-	
Other	2500	194	42	27	25	25	26	288	3 648	4 276	4 013	-	-	
Total By Customer Group	2600	28 890	5 076	5 334	3 427	3 191	3 048	26 054	157 404	232 425	193 124	-	-	

## Table SC4: Aged Creditors

The municipality owes suppliers an amount of R 65 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 - M02 August											
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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	0	-	-	-	-	-	-	-	0	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>

## 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 August 2025. Total cash available was R163,8 million. The cash coverage is 07 months.

	7 Month
Cash and cash equivalents	25 810 410
Unspent Conditional Grants	16 616 770
Overdraft	-
Short Term Investments	163 865 858
Total Annual Operational Expenditure	303 642 240

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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												
<b>Municipality</b>														
ABSA :92-3600-6170		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	24 410	124	0	-	24 533
ABSA :2081 665 687		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-	-	-	-	-
ABSA :2081 665 726		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	0	-	-	-	0
FNB :6 222 5155 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	25 146	146	0	-	25 293
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 301	20	(20)	-	3 301
STD BANK 5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	24 256	145	0	20	24 420
STD BANK 058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 487	-	0	-	6 487
STD BANK 058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 587	-	0	-	3 587
STD BAK 058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	1 454	-	0	-	1 454
STD BANK 058762116/036		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-	-	0	-	-
STD BANK 058762116/037		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-	-	-	30 000	30 000
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 479	78	0	-	6 556
NEDBANK : 1766000029		No specified ter	Fixed deposit	Yes		0	No	No	31/12/2025	38 234	-	0	-	38 234
-		-	-	-	-	-	-	-	-	-	-	0	-	-
<b>Municipality sub-total</b>										<b>133 354</b>	<b>512</b>	<b>(20)</b>	<b>30 020</b>	<b>163 866</b>

## Table SC6: Grants Receipts

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

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		200 892	188 016	188 016	2 346	79 098	31 336	47 762	152,4%	188 016
Operational Revenue:General Revenue:Equitable Share	3	182 890	182 765	182 765	-	76 152	30 461	45 691	150,0%	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]		1 249	1 385	1 385	346	346	231	115	49,9%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 900	2 000	2 000	2 000	2 000	333	1 667	500,0%	2 000
Municipal Disaster Grant [Schedule 5B]		14 853	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		-	1 866	1 866	-	600	311	289	92,9%	1 866
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		10 976	11 554	11 554	-	-	1 926	(1 926)	-100,0%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		10 976	11 554	11 554	-	-	1 926	(1 926)	-100,0%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	211 868	199 570	199 570	2 346	79 098	33 262	45 836	137,8%	199 570
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		39 729	35 462	35 462	-	11 400	5 910	5 490	92,9%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		38 529	35 462	35 462	-	11 400	5 910	5 490	92,9%	35 462
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		1 200	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	1 000	1 000	1 000	1 000	167	833	500,0%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	1 000	1 000	1 000	1 000	167	833	500,0%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	39 729	36 462	36 462	1 000	12 400	6 077	6 323	104,1%	36 462
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	251 597	236 032	236 032	3 346	91 498	39 339	52 159	132,6%	236 032



## Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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:		192 510	188 016	188 016	266	1 089	31 336	(30 247)	-96,5%	188 016
Operational Revenue:General Revenue:Equitable Share		182 890	182 765	182 765			30 461	(30 461)	-100,0%	182 765
Operational:Revenue:General Revenue:Fuel Levy		-	-	-			-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		895					-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 249	1 385	1 385	-	619	231	388	168,2%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-			-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 900	2 000	2 000	50	104	333	(229)	-68,8%	2 000
Municipal Disaster Grant [Schedule 5B]		-	-	-			-	-		-
Municipal Systems Improvement Grant		-	-	-			-	-		-
Municipal Disaster Recovery Grant		3 899	-	-			-	-		-
Public Transport Network 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]		1 677	1 866	1 866	215	366	311	55	17,8%	1 866
Water Services Infrastructure Grant		-	-	-			-	-		-
Programme and Project Preparation Support Grant		-	-	-			-	-		-
Provincial Government:		10 976	12 554	12 554	1 712	2 660	2 092	568	27,1%	12 554
Specify (Add grant description)		-	1 000	1 000	-	-	167	(167)	-100,0%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		10 976	11 554	11 554	1 712	2 660	1 926	734	38,1%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		203 486	200 570	200 570	1 978	3 750	33 428	(29 679)	-88,8%	200 570
Capital expenditure of Transfers and Grants										
National Government:		41 427	35 462	35 462	-	11 203	5 910	5 293	89,6%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 852	35 462	35 462	-	11 203	5 910	5 293	89,6%	35 462
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		4 575	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		2 092	1 000	1 000	606	606	167	439	263,6%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		2 092	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	1 000	1 000	606	606	167	439	263,6%	1 000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		43 519	36 462	36 462	606	11 809	6 077	5 732	94,3%	36 462
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		247 005	237 032	237 032	2 584	15 559	39 505	(23 947)	-60,6%	237 032

# UMDONI MUNICIPALITY IN-YEAR REPORT FOR AUGUST (M02) 2025/26 FINANCIAL YEAR

## Table SC8: Councillor and Staff benefits

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at August 2025 is R32,8 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 939	16 158	16 158	1 223	2 451	2 693	(242)	-9%	16 158
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		287	593	593	33	60	99	(39)	-39%	593
Cellphone Allowance		1 627	1 788	1 788	135	269	298	(29)	-10%	1 788
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>16 853</b>	<b>18 539</b>	<b>18 539</b>	<b>1 390</b>	<b>2 781</b>	<b>3 090</b>	<b>(309)</b>	<b>-10%</b>	<b>18 539</b>
<b>% increase</b>	4		<b>10,0%</b>	<b>10,0%</b>						<b>10,0%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5 192	6 007	6 007	455	928	1 001	(73)	-7%	6 007
Pension and UIF Contributions		10	13	13	1	2	2	0	0%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		27	366	366	19	19	61	(42)	-69%	366
Cellphone Allowance		37	57	57	7	17	9	7	79%	57
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 266</b>	<b>6 443</b>	<b>6 443</b>	<b>482</b>	<b>966</b>	<b>1 074</b>	<b>(108)</b>	<b>-10%</b>	<b>6 443</b>
<b>% increase</b>	4		<b>22,4%</b>	<b>22,4%</b>						<b>22,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		98 582	109 260	109 260	11 397	21 174	18 210	2 964	16%	109 260
Pension and UIF Contributions		16 448	20 095	20 095	1 937	3 453	3 349	104	3%	20 095
Medical Aid Contributions		7 419	8 007	8 007	681	1 339	1 334	4	0%	8 007
Overtime		16 380	11 947	11 947	1 014	2 337	1 991	346	17%	11 947
Performance Bonus		7 299	9 022	9 022	8	80	1 504	(1 424)	-95%	9 022
Motor Vehicle Allowance		106	78	78	-	-	13	(13)	-100%	78
Cellphone Allowance		236	249	249	23	46	42	4	10%	249
Housing Allowances		521	1 967	1 967	39	78	328	(250)	-76%	1 967
Other benefits and allowances		1 496	3 337	3 337	-	-	556	(556)	-100%	3 337
Payments in lieu of leave		2 489	1 800	1 800	138	486	300	186	62%	1 800
Long service awards		1 608	1 485	1 485	-	-	248	(248)	-100%	1 485
Post-retirement benefit obligations	2	4 316	4 278	4 278	34	150	713	(563)	-79%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>156 899</b>	<b>171 525</b>	<b>171 525</b>	<b>15 269</b>	<b>29 142</b>	<b>28 587</b>	<b>555</b>	<b>2%</b>	<b>171 525</b>
<b>% increase</b>	4		<b>9,3%</b>	<b>9,3%</b>						<b>9,3%</b>
<b>Total Parent Municipality</b>		<b>179 018</b>	<b>196 507</b>	<b>196 507</b>	<b>17 141</b>	<b>32 889</b>	<b>32 751</b>	<b>138</b>	<b>0%</b>	<b>196 507</b>

## Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of August 2025. Total amount spent to date equals to R 309 231,78 against the expected budget of R 7,3 million. The variance is sitting at 95,8%. The maintenance of some assets is corrective maintenance rather than preventative maintenance. Therefore, spending will be incurred when the need arises.

# UMDONI MUNICIPALITY IN-YEAR REPORT FOR AUGUST (M02) 2025/26 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		41 812	31 640	31 640	29	29	5 273	(5 244)	-99,4%	31 640
Roads Infrastructure		2 252	3 140	3 140	29	29	523	(494)	-94,4%	3 140
Roads		2 252	3 140	3 140	29	29	523	(494)	-94,4%	3 140
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 393	2 500	2 500	-	-	417	(417)	-100,0%	2 500
Power Plants		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 157	2 500	2 500	-	-	417	(417)	-100,0%	2 500
Capital Spares		1 236	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		36 167	26 000	26 000	-	-	4 333	(4 333)	-100,0%	26 000
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		36 167	26 000	26 000	-	-	4 333	(4 333)	-100,0%	26 000
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 199	2 673	2 673	126	156	446	(289)	-64,9%	2 673
Community Facilities		580	1 827	1 827	30	60	304	(244)	-80,3%	1 827
Halls		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	252	252	-	-	42	(42)	-100,0%	252
Cemeteries/Crematoria		-	315	315	-	-	53	(53)	-100,0%	315
Police		-	-	-	-	-	-	-	-	-
Parks		-	400	400	-	-	67	(67)	-100,0%	400
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		307	360	360	30	60	60	-	-	360
Public Ablution Facilities		84	500	500	-	-	83	(83)	-100,0%	500
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		619	846	846	96	96	141	(45)	-31,6%	846
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		619	846	846	96	96	141	(45)	-31,6%	846
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 921	4 050	4 050	-	-	675	(675)	-100,0%	4 050
Operational Buildings		4 921	4 050	4 050	-	-	675	(675)	-100,0%	4 050
Municipal Offices		4 921	4 050	4 050	-	-	675	(675)	-100,0%	4 050
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	24	24	-	-	4	(4)	-100,0%	24
Computer Equipment		-	24	24	-	-	4	(4)	-100,0%	24
<b>Furniture and Office Equipment</b>		-	29	29	-	-	5	(5)	-100,0%	29
Furniture and Office Equipment		-	29	29	-	-	5	(5)	-100,0%	29
<b>Machinery and Equipment</b>		1 082	2 843	2 843	65	65	474	(409)	-86,2%	2 843
Machinery and Equipment		1 082	2 843	2 843	65	65	474	(409)	-86,2%	2 843
<b>Transport Assets</b>		2 186	3 130	3 130	58	58	522	(463)	-88,8%	3 130
Transport Assets		2 186	3 130	3 130	58	58	522	(463)	-88,8%	3 130
<b>Land</b>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	51 200	44 389	44 389	279	309	7 398	7 089	95,8%	44 389

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR AUGUST (M02) 2025/26 FINANCIAL YEAR



I, \_\_\_\_\_ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 31<sup>st</sup> August 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**