

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

May 2026

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 accordance with Section 71 of the MFMA, the actual year-to-date revenue recognised on an accrual basis amounted to R389,8 million, compared to the year-to-date budget of R377,6 million, resulting in a favourable variance of R12,1 million 3%. The variance is mainly attributable to performance against specific revenue sources, the details of which are explained under the relevant revenue item sub-headings in the Monthly Budget Statement schedules.

Property Rates

Revenue accrued from property rates amounted to R128,8 million, compared to the year-to-date budget of R131,9 million, resulting in a favourable variance of 2%. This variance is very insignificant.

Refuse Removal

Revenue accrued from refuse removal services amounted to R15,4 million, compared to the year-to-date budget of R14,3 million, resulting in a favourable variance of 8%. The variance is primarily attributable to customers who opted for annual debit raising, which accelerated revenue recognition.

Investment Revenue

This relates to interest earned on call account deposits held by the municipality. Interest revenue recognised amounts to R9,1 million, compared to the year-to-date budget of R12,4 million, resulting in an unfavourable variance of (27%). The underperformance is mainly attributable to interest on the Standard Bank fixed deposit, which will only be recognised upon maturity of the investment.

Other Own Revenue

Rental of Facilities and Equipment

Revenue from rental of facilities and equipment amounted to R7,005 million, compared with the year-to-date budget of R7,3 million, resulting in a variance (3%).

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Fines

Revenue from fines amounted to R1,2 million compared to the year-to-date budget of R1,1 million resulting in an favourable variance of 8%. This variance is caused by the overperformance that was not anticipated.

Licences and Permits

Revenue from licences and permits amounted to R3,4 million, compared to the year-to-date budget of R3,1 million, resulting in a favourable variance of 11%. This variance is a result of overperformance that was not anticipated.

Agency Fees

Revenue from agency fees amounted to R1,9 million, compared to the year-to-date budget of R2,1 million, resulting in a unfavourable variance of (8%.) The variance is very insignificant.

Other Operational Revenue

Other operational revenue amounted to R2,2 million, compared to the year-to-date budget of R479 952.00, resulting in a favourable variance of 375%. This category includes revenue from building plan fees, subdivisions, campsite fees, and scholar patrol services. This significant variance is primarily due to the receipt of an insurance refund amounting to R1,5 million in respect of a grader received in December and R491 210.81 received in February.

Interest Earned on Receivables

Interest earned on receivables amounted to R1,7 million, compared to the year-to-date budget of R1,7 million resulting in a favourable variance of 2%. This variance is very insignificant.

Grants and Subsidies

All grant funding has been received. However, in the Statement of Financial Performance, only revenue recognised in accordance with the conditions met is reported for conditional grants, while for unconditional grants, such as the Equitable Share, the total receipts are recognised as revenue. The amount recognised to date

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amounts to R197,8 million, compared to the year-to-date budget of R184,2 million, resulting in a favourable variance of 7%. The variance is mainly attributable to the receipt of Equitable Share funding, which was received.

Operating Expenditure

In respect of operating expenditure, actual year-to-date expenditure amounted to R381,1 million, compared to a year-to-date budget of R428,6 million, resulting in an underspending variance of R47,4 million (11%). The main contributors to this variance include debt impairment with a variance of R15,3, contracted services with a variance of R13,2 million as well as operational costs with a variance of 9,4 million.

Employee-Related Costs

As at the end of May 2026, the municipality has spent R174,8 million on employee-related costs, compared to the year-to-date budget of R182,9 million, resulting in a favourable variance of 4%. The variance is a result of once off payment which are posted at year end.

Remuneration of Councillors

Expenditure on councillor remuneration totals R15,8 million, against a year-to-date budget of R16,078 million, resulting in a favourable variance of 1% and this variance is very insignificant.

Operational Costs

This line item includes all other operating expenses such as accommodation, telephone, electricity, protective clothing, audit fees, and software licenses. Actual expenditure amounts to R57,7 million, compared to the year-to-date budget of R67,2 million, resulting in a favourable variance of 14%.

Debt Impairment

Expenditure on debt impairment amounts to (R8,6) million, against a year-to-date budget of R6,6 million, resulting in an unfavourable variance of (230%). The significant variance is due to the implementation of the debt relief programme, which resulted in the writing-off of irrecoverable debt. The negative expenditure is caused by the re-classification of expenditure as irrecoverable bad debt written-off.

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Depreciation & Asset Impairment

Expenditure on depreciation and asset impairment amounts to R38,7 million, compared to the year-to-date budget of R40,4 million, resulting in a favourable variance of 4%, this variance will be eliminated by the impairment of assets posted at year end.

Inventory Consumed

This category includes expenditure on cleaning materials, road maintenance materials, and stationery. Actual expenditure amounts to R4,3 million, compared to a year-to-date budget of R7,1 million, resulting in a favourable variance of (40%). This variance is mainly due to cleaning materials, stationery and pothole patching materials with projects undergoing SCM processes, expenditure will reflect when payments are made.

Contracted Services

Expenditure on contracted services amounts to R87 million, compared to the year-to-date budget of R100,2 million, resulting in a favourable variance of (13%). The variance is primarily attributable to projects currently undergoing SCM processes, with expenditure expected to reflect once payments are made.

Transfers and Subsidies

Expenditure on transfers and subsidies amounts to R2,6 million, compared to a year-to-date budget of R5,6 million, resulting in a favourable variance of (54%). The variance is a result of the projects undergoing SCM processes expenditure will reflect when payments are made.

Capital Expenditure

Actual capital expenditure amounts to R53,3 million, compared to the year-to-date budget of R78,4 million, resulting in an underspending variance of R25,036 million (32%). The detailed variance analysis is provided in Table C5, where departmental capital expenditures are reflected. This variance is caused by the delay in appointment of contractors due to protests that took place between July to September 2025.

CAPITAL EXPENDITURE (VAT EXCLUSIVE)

Funding	Year-to Date Actual	Received	Full Year Projection	Percentage Spent to Date
Conditional-MIG Capex	24 417 523.42	30 836 174.00	30 836 174.00	79%
Municipal Disaster Response Grant (Opening Balance)	7 042 430.83	8 937 415.00	8 937 415.00	79%
Small Town Rehabilitation Grant(Opening Balance)	-	-	3 893.56	0%
Conditional-Provincial Grants	860 058,93	869 565.00	869 565,00	99%
Unconditional-Own Funding	21 045 852.16	48 866 292.00	48 866 292.00	43%
TOTAL	53 365 865.34	89 509 446.00	89 509 446.00	60%

CONDITIONAL OPERATIONAL GRANTS

Funding	Allocation	Received	Year-to-date Expenditure	Percentage spent to date
MIG -Opex	1 866 400.00	1 866 400.00	1 866 400.00	100%
EPWP	1 385 000.00	1 385 000.00	1 385 000.00	100%
FMG	2000 000.00	2000 000.00	1 366 258.74	68%
INEP	4 451 000.00	4 451 000.00	3 651 417.65	82%
Tittle Deeds Restoration Grant(Opening Balance)	587 558.00	-	-	0%
Municipal Employment Initiative(Opening Balance)	31 147.00	1000 000.00	-	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)	305 300,00	-	-	0%
Library Grant	11 554 000.00	11 291 000.00	8 269 076.39	73%

Financial Position

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short-term liabilities is tested by taking the total current assets and dividing them by current liabilities (current ratio 3.86 :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.

	3.86
Current Assets	275 933 414
Current Liabilities	71 476 482

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance R130,1 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.

Choose name from list - Table C1 Monthly Budget Statement Summary - M11 May

Description	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									
Financial Performance									
Property rates	129 634	137 803	139 482	10 131	128 807	131 998	(3 191)	-2%	139 482
Service charges	12 431	14 136	15 728	1 143	15 414	14 314	1 100	8%	15 728
Investment revenue	14 037	13 000	13 000	1 602	9 104	12 465	(3 361)	-27%	13 000
Transfers and subsidies - Operational	200 044	200 570	203 178	637	197 856	184 241	13 615	0	203 178
Other own revenue	44 531	37 532	39 620	3 510	38 651	34 652	3 999	12%	39 620
Total Revenue (excluding capital transfers and contributions)	400 677	403 041	411 008	17 024	389 832	377 669	12 163	3%	411 008
Employee costs	160 635	177 968	199 611	15 166	174 894	182 935	(8 041)	-4%	199 611
Remuneration of Councillors	16 853	18 539	17 539	1 384	15 854	16 078	(224)	-1%	17 539
Depreciation and amortisation	49 700	42 917	44 117	3 524	38 722	40 441	(1 718)	-4%	44 117
Interest	1 178	2 367	2 367	-	2	2 170	(2 168)	-100%	2 367
Inventory consumed and bulk purchases	6 145	7 500	7 832	352	4 318	7 145	(2 827)	-40%	7 832
Transfers and subsidies	3 309	4 769	6 466	536	2 655	5 675	(3 020)	-53%	6 466
Other expenditure	195 627	194 882	193 296	12 453	144 626	174 214	(29 588)	-17%	193 296
Total Expenditure	433 447	448 943	471 230	33 415	381 071	428 658	(47 587)	-11%	471 230
Surplus/(Deficit)	(32 769)	(45 901)	(60 222)	(16 391)	8 761	(50 989)	59 750	-117%	(60 222)
Transfers and subsidies - capital (monetary allocations)	41 427	36 462	46 740	4 340	33 941	42 820	(8 879)	-21%	46 740
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	-623%	(13 482)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	-623%	(13 482)
Capital expenditure & funds sources									
Capital expenditure	51 478	80 919	89 509	5 537	53 366	78 402	(25 036)	-32%	89 509
Capital transfers recognised	37 921	31 706	40 643	5 119	32 320	33 658	(1 338)	-4%	40 643
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	13 557	49 213	48 866	419	21 046	44 744	(23 698)	-53%	48 866
Total sources of capital funds	51 478	80 919	89 509	5 537	53 366	78 402	(25 036)	-32%	89 509
Financial position									
Total current assets	273 735	317 804	258 161		275 933				258 161
Total non current assets	651 045	725 484	733 756		680 433				733 756
Total current liabilities	64 730	189 199	189 630		71 476				189 630
Total non current liabilities	52 392	58 145	52 382		46 868				52 382
Community wealth/Equity	803 717	786 504	749 906		913 425				749 906
Cash flows									
Net cash from (used) operating	(118 300)	15 488	(1 822)	(28 566)	48 885	8 360	(40 525)	-485%	(1 822)
Net cash from (used) investing	57 684	(88 057)	(102 936)	(5 537)	(68 154)	(94 358)	(26 203)	28%	(102 936)
Net cash from (used) financing	58	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	85 841	145 541	113 352	(34 103)	130 129	132 112	1 983	2%	44 641
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	11 746	5 679	5 800	4 842	4 745	4 910	32 438	189 216	259 378
Creditors Age Analysis									
Total Creditors	4 770	484	136	-	-	-	-	369	5 760

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.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		351 836	357 087	361 817	13 921	345 800	334 262	11 538	3%	361 817
Executive and council		182 907	182 785	182 790	6	182 521	166 974	15 547	9%	182 790
Finance and administration		168 929	174 302	179 027	13 915	163 279	167 289	(4 009)	-2%	179 027
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16 233	12 328	25 236	1 917	20 203	20 941	(738)	-4%	25 236
Community and social services		15 805	11 777	24 615	1 888	19 569	20 558	(990)	-5%	24 615
Sport and recreation		391	513	583	26	601	347	254	73%	583
Public safety		-	-	-	-	-	-	-	-	-
Housing		37	38	38	3	34	36	(2)	-6%	38
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		59 549	54 114	53 066	4 269	40 649	49 230	(8 581)	-17%	53 066
Planning and development		1 787	3 931	2 956	68	1 944	523	1 420	271%	2 956
Road transport		57 762	50 184	50 110	4 201	38 705	48 707	(10 002)	-21%	50 110
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 486	15 973	17 628	1 258	17 121	16 056	1 065	7%	17 628
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 486	15 973	17 628	1 258	17 121	16 056	1 065	7%	17 628
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	442 104	439 503	457 748	21 364	423 773	420 489	3 284	1%	457 748
Expenditure - Functional										
<i>Governance and administration</i>		204 056	211 029	232 522	11 617	175 367	212 096	(36 730)	-17%	232 522
Executive and council		42 240	48 130	57 020	4 267	50 666	52 175	(1 508)	-3%	57 020
Finance and administration		160 523	160 719	173 649	7 099	123 376	158 231	(34 855)	-22%	173 649
Internal audit		1 293	2 180	1 853	251	1 324	1 690	(367)	-22%	1 853
<i>Community and public safety</i>		64 584	76 515	80 557	6 137	73 215	73 556	(341)	0%	80 557
Community and social services		26 339	30 189	32 003	2 625	26 539	29 326	(2 787)	-10%	32 003
Sport and recreation		27 923	36 601	36 731	3 166	35 084	33 670	1 414	4%	36 731
Public safety		7 528	6 512	6 455	850	7 058	6 022	1 037	17%	6 455
Housing		2 792	3 213	5 369	(504)	4 533	4 538	(5)	0%	5 369
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		128 589	119 226	119 975	11 579	100 867	109 496	(8 629)	-8%	119 975
Planning and development		15 279	21 855	24 333	1 214	17 426	21 861	(4 435)	-20%	24 333
Road transport		113 310	97 371	95 641	10 365	83 441	87 635	(4 194)	-5%	95 641
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 218	42 172	38 176	4 082	31 623	33 510	(1 887)	-6%	38 176
Energy sources		3 984	3 400	2 900	1 302	1 656	2 658	(1 002)	-38%	2 900
Water management		-	-	-	-	-	-	-	-	-
Waste water management		645	-	-	-	26	-	26	#DIV/0!	-
Waste management		31 589	38 772	35 276	2 780	29 941	30 852	(911)	-3%	35 276
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	433 447	448 943	471 230	33 415	381 071	428 658	(47 587)	-11%	471 230
Surplus/ (Deficit) for the year		8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	-622.73%	(13 482)

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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.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Community Services	1	24 088	20 695	31 230	3 066	28 389	26 848	1 541	5.7%	31 230
Vote 2 - Corporate Services		7 589	7 931	7 931	608	7 016	7 604	(588)	-7.7%	7 931
Vote 3 - Technical Services		64 393	58 562	62 365	4 310	47 640	59 424	(11 784)	-19.8%	62 365
Vote 4 - FINANCIAL SERVICES		161 340	166 371	171 096	13 306	156 263	159 684	(3 421)	-2.1%	171 096
Vote 5 - MUNICIPAL MANAGER		182 907	182 012	182 170	6	182 521	166 405	16 116	9.7%	182 170
Vote 6 - Planning And Development		1 787	3 931	2 956	68	1 944	523	1 420	271.4%	2 956
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	442 104	439 503	457 748	21 364	423 773	420 489	3 284	0.8%	457 748
Expenditure by Vote										
Vote 1 - Community Services	1	84 080	121 220	122 778	10 141	113 513	112 537	975	0.9%	122 778
Vote 2 - Corporate Services		93 284	81 545	90 282	3 546	66 310	82 667	(16 356)	-19.8%	90 282
Vote 3 - Technical Services		129 271	122 239	118 793	12 588	101 610	106 990	(5 380)	-5.0%	118 793
Vote 4 - FINANCIAL SERVICES		67 884	52 799	56 829	1 407	31 109	51 342	(20 233)	-39.4%	56 829
Vote 5 - MUNICIPAL MANAGER		44 125	51 924	60 488	4 518	51 990	55 345	(3 354)	-6.1%	60 488
Vote 6 - Planning And Development		14 802	19 214	22 060	1 214	16 539	19 777	(3 238)	-16.4%	22 060
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	433 447	448 943	471 230	33 415	381 071	428 658	(47 587)	-11.1%	471 230
Surplus/ (Deficit) for the year	2	8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	-622.7%	(13 482)

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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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		1	-	-	-	1	-	1	#DIV/0!	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		12 430	14 136	15 728	1 143	15 413	14 314	1 099	8%	15 728
Sale of Goods and Rendering of Services		13 415	7 761	7 814	680	6 776	7 083	(307)	-4%	7 814
Agency services		2 339	2 247	2 247	160	1 989	2 155	(165)	-8%	2 247
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 056	1 837	1 900	114	1 708	1 742	(34)	-2%	1 900
Interest from Current and Non Current Assets		14 037	13 000	13 000	1 602	9 104	12 465	(3 361)	-27%	13 000
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 340	7 644	7 620	586	7 005	7 300	(295)	-4%	7 620
Licence and permits		7	10	10	-	10	10	1	8%	10
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		484	501	2 552	15	2 278	480	1 798	375%	2 552
Non-Exchange Revenue										
Property rates		129 634	137 803	139 482	10 131	128 807	131 998	(3 191)	-2%	139 482
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 330	1 603	1 258	180	1 240	1 153	87	8%	1 258
Licence and permits		3 104	3 272	3 565	330	3 463	3 130	333	11%	3 565
Transfers and subsidies - Operational		200 044	200 570	203 178	637	197 856	184 241	13 615	7%	203 178
Interest		14 456	12 658	12 654	1 446	14 181	11 600	2 581	22%	12 654
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		400 677	403 041	411 008	17 024	389 832	377 669	12 163	3%	411 008
Expenditure By Type										
Employee related costs		160 635	177 968	199 611	15 166	174 894	182 935	(8 041)	-4%	199 611
Remuneration of councillors		16 853	18 539	17 539	1 384	15 854	16 078	(224)	-1%	17 539
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		6 145	7 500	7 832	352	4 318	7 145	(2 827)	-40%	7 832
Debt impairment		216	7 280	7 280	(5)	(8 648)	6 673	(15 322)	-230%	7 280
Depreciation and amortisation		49 700	42 917	44 117	3 524	38 722	40 441	(1 718)	-4%	44 117
Interest		1 178	2 367	2 367	-	2	2 170	(2 168)	-100%	2 367
Contracted services		107 543	120 965	112 116	11 378	86 870	100 293	(13 422)	-13%	112 116
Transfers and subsidies		3 309	4 769	6 466	536	2 655	5 675	(3 020)	-53%	6 466
Irrecoverable debts written off		26 419	-	-	7	8 632	-	8 632	#DIV/0!	-
Operational costs		61 449	66 637	73 900	1 073	57 772	67 248	(9 476)	-14%	73 900
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		433 447	448 943	471 230	33 415	381 071	428 658	(47 587)	-11%	471 230
Surplus/(Deficit)		(32 769)	(45 901)	(60 222)	(16 391)	8 761	(50 989)	59 750	(0)	(60 222)
Transfers and subsidies - capital (monetary allocations)		41 427	36 462	46 740	4 340	33 941	42 820	(8 879)	(0)	46 740
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	(0)	(13 482)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	(0)	(13 482)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	(0)	(13 482)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		8 658	(9 440)	(13 482)	(12 051)	42 702	(8 169)	50 871	(0)	(13 482)

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

The overall actual expenditure incurred is R53,3 million compared to year to date expenditure is sitting at R78,4 million. The overall variance is sitting at 32%. Technical Services Department; the spending on MIG projects is at 79%.

Planning and Development; The EDTEA Funded project (Umzinto Informal Traders Project) on this project actual spent is R 860 058,93 while year to date budget is sitting at R 797 104.00. The variance is 8%.

Corporate Services; capex has an actual expenditure incurred of R21,045 million while the year-to-date budget is sitting at R44,7 million in the capex funded by municipal own funding. This results in a variance of 53%.

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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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 - Community Services		-	4 170	4 170	376	1 348	3 743	(2 395)	-64%	4 170
Vote 2 - Corporate Services		-	18 652	18 348	16	17 382	16 819	564	3%	18 348
Vote 3 - Technical Services		-	56 923	56 533	5 119	26 636	49 713	(23 077)	-46%	56 533
Vote 4 - FINANCIAL SERVICES		-	130	130	28	28	120	(92)	-77%	130
Vote 5 - MUNICIPAL MANAGER		-	87	87	-	-	80	(80)	-100%	87
Vote 6 - Planning And Development		-	957	957	-	929	877	52	6%	957
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	-	80 919	80 224	5 537	46 323	71 351	(25 028)	-35%	80 224
Single Year expenditure appropriation	2									
Vote 1 - Community Services		15 510	-	8 981	-	7 042	6 747	296	4%	8 981
Vote 2 - Corporate Services		5 007	-	304	-	-	304	(304)	-100%	304
Vote 3 - Technical Services		28 945	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		145	-	-	-	-	-	-	-	-
Vote 5 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 6 - Planning And Development		1 870	-	-	-	-	-	-	-	-
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 single-year expenditure	4	51 478	-	9 285	-	7 042	7 051	(8)	0%	9 285
Total Capital Expenditure		51 478	80 919	89 509	5 537	53 366	78 402	(25 036)	-32%	89 509
Capital Expenditure - Functional Classification										
Governance and administration		5 152	18 900	18 900	43	17 434	17 350	84	0%	18 900
Executive and council		-	87	87	-	-	80	(80)	-100%	87
Finance and administration		5 152	18 813	18 813	43	17 434	17 271	163	1%	18 813
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		18 119	18 674	24 278	2 418	17 656	20 829	(3 173)	-15%	24 278
Community and social services		11 532	15 935	21 729	2 042	16 332	18 492	(2 161)	-12%	21 729
Sport and recreation		2 608	2 739	2 549	376	1 324	2 337	(1 012)	-43%	2 549
Public safety		3 978	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28 105	40 736	44 113	3 076	16 057	38 189	(22 131)	-58%	44 113
Planning and development		1 870	957	957	-	929	877	52	6%	957
Road transport		26 235	39 779	43 157	3 076	15 128	37 312	(22 184)	-59%	43 157
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		101	2 609	2 218	-	2 218	2 034	185	9%	2 218
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		101	2 609	2 218	-	2 218	2 034	185	9%	2 218
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 478	80 919	89 509	5 537	53 366	78 402	(25 036)	-32%	89 509
Funded by:										
National Government		36 036	30 836	39 774	5 119	31 460	32 861	(1 401)	-4%	39 774
Provincial Government		1 884	870	870	-	860	797	63	8%	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		37 921	31 706	40 643	5 119	32 320	33 658	(1 338)	-4%	40 643
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		13 557	49 213	48 866	419	21 046	44 744	(23 698)	-53%	48 866
Total Capital Funding		51 478	80 919	89 509	5 537	53 366	78 402	(25 036)	-32%	89 509

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.

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	Budget Year 2025/26				Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		149 379	144 813	111 151	130 129	111 151
Trade and other receivables from exchange transactions		20 015	29 758	26 836	24 278	26 836
Receivables from non-exchange transactions		88 664	115 639	87 792	96 457	87 792
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	5 391	-	5 391
VAT		15 530	26 806	26 402	24 922	26 402
Other current assets		147	789	588	147	588
Total current assets		273 735	317 804	258 161	275 933	258 161
Non current assets						
Investments		-	-	-	-	-
Investment property		7 118	6 815	6 815	6 758	6 815
Property, plant and equipment		643 629	718 427	726 699	673 409	726 699
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		36	(19)	(19)	5	(19)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		651 045	725 484	733 756	680 433	733 756
TOTAL ASSETS		924 780	1 043 289	991 917	956 366	991 917
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		448	301	301	344	301
Consumer deposits		2 540	2 526	2 526	2 508	2 526
Trade and other payables from exchange transactions		56 362	171 470	168 557	40 320	168 557
Trade and other payables from non-exchange transactions		574	3 255	6 935	16 778	6 935
Provision		4 301	3 339	3 339	6 166	3 339
VAT		506	8 307	7 971	5 361	7 971
Other current liabilities		-	-	-	-	-
Total current liabilities		64 730	189 199	189 630	71 476	189 630
Non current liabilities						
Financial liabilities		-	175	175	89	175
Provision		25 309	26 763	25 278	19 148	25 278
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		27 083	31 207	26 930	27 631	26 930
Total non current liabilities		52 392	58 145	52 382	46 868	52 382
TOTAL LIABILITIES		117 122	247 345	242 012	118 345	242 012
NET ASSETS	2	807 657	795 944	749 906	838 022	749 906
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		800 354	783 141	746 542	909 838	746 542
Reserves and funds		3 363	3 363	3 363	3 587	3 363
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	803 717	786 504	749 906	913 425	749 906

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of May 2026 is R130,1 million, compared to a year to date budgeted of R132,1 million. Narrations per category are as follows.

Property Rates

Collections are R118,7 million to date are more than the anticipated year to date budget of R98,3 million. Variance is sitting at 21%. 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 10,9 million against the expected R13,7 million. The variance is 21%, this variance is caused by the under collection.

Other Revenue

The variance is due to the anticipated refunds from SARS. The variance here is caused by the monies received under this category and those receipts consists of SARS, insurance refund, INEP received.

Interest

An amount of R9,1 million was recognised compared to the expected interest of R13,6 million which results in a variance of 33.%. The underperformance is mainly attributable to interest on the Standard Bank fixed deposit, which will only be recognised upon maturity of the investment.

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Transfers and Subsidies - Operational

All grants and subsidies operational that were expected to be received were received as per NT payment schedule during the past 10 months and only one grant was received in May was the Library grant for an amount of R594 000.

Suppliers and Employees

Payments to suppliers and employees have a variance of 28% this variance is due to payments that have been made.

Transfers and Grants

Actual amount spent on transfers and subsidies paid is R1,4 million as at the end of May 2026.

Capital Assets

Payments are less than the budget because of the capital projects undergoing SCM processes which will reflect when payment is made.

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.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MAY (M11) 2025/26 FINANCIAL YEAR

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 714	117 132	97 938	10 791	118 742	98 369	20 373	21%	97 938
Service charges		-	13 818	14 662	887	10 905	13 737	(2 832)	-21%	14 662
Other revenue		-	60 655	79 024	401	25 322	72 439	(47 117)	-65%	79 024
Transfers and Subsidies - Operational		-	200 570	203 178	594	199 439	186 247	13 192	7%	203 178
Transfers and Subsidies - Capital		-	35 462	35 462	-	39 506	32 506	7 000	22%	35 462
Interest		-	13 000	14 900	1 602	9 113	13 658	(4 546)	-33%	14 900
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(120 013)	(419 001)	(444 619)	(42 840)	(354 141)	(406 426)	52 285	-13%	(444 619)
Interest		-	-	(2 367)	-	-	(2 170)	2 170	-100%	(2 367)
Transfers and Subsidies		-	(6 149)	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(118 300)	15 488	(1 822)	(28 566)	48 885	8 360	40 525	485%	(1 822)
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		57 684	(88 057)	(102 936)	(5 537)	(68 154)	(94 358)	26 203	-28%	(102 936)
NET CASH FROM/(USED) INVESTING ACTIVITIES		57 684	(88 057)	(102 936)	(5 537)	(68 154)	(94 358)	26 203	-28%	(102 936)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		58	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	-	-	-	-	-	-		-
NET INCREASE/(DECREASE) IN CASH HELD		(60 558)	(72 569)	(104 758)	(34 103)	(19 269)	(85 997)			(104 758)
Cash/cash equivalents at beginning:		146 398	218 110	218 110	-	149 398	218 110			149 398
Cash/cash equivalents at month/year end:		85 841	145 541	113 352	(34 103)	130 129	132 112			44 641

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

Choose name from list - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Property rates	-2%	N/A	N/A
	Service charges - Waste management	8%	The variance is caused by the customers who opted for annual debit raising.	To re-evaluate after payment of annual rates and refuse.
	Investment Revenue	-27%	It is under performance that is caused by the Standard Bank fixed deposit interest will only show once investment is matured.	To monitor the variance
	Rental of facilities	-4%	N/A	N/A
	Fines	8%	N/A	N/A
	Licenses and permits	8%	There has been a significant increase in the licences and permits that was not anticipated.	To monitor the variance
	Agency Fees	-8%	This is the underperformance that was not anticipated	To monitor the variance
	Operational Revenue	375%	This so huge variance is a result of the insurance refund for December & February.	To monitor the variance
	Interest earned from receivables	-2%	N/A	N/A
	Grants and subsidies	7%	The budget is exceeded mainly because of the equitable share received.	On going monitoring to establish that all grant expenditure are recognised.

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KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
2	Expenditure By Type			
	Employee Costs	-4% N/A		N/A
	Remuneration of Councilors	-1% N/A		N/A
	Operational Costs (Other expenditure)	-14%	More expenditure is will reflect at year end when payments are made	The variance will be monitored
	Debt Impairment	-230%	The variance is caused by the debt write-off	The variance will be monitored every month.
	Depreciation & Asset Impairment	-4% N/A		N/A
	Inventory Consumed	-40%	Cleaning material and stationery are bought quarterly or as when needed. More will reflect when the payments are made.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Contracted Services	-13%	There are many projects undergoing SCM processes in this category expending will reflect when payments are made	The variance will be monitored every month.
	Transfers and Subsidies	-53%	More expenditure like back to school programmes was incurred and more expenditure will reflect once payments are made.	The variance will be monitored every month.
3	Capital Expenditure			
	Capital Assets	-32%	This variance is caused by the delay in appointment of contractors due to protests that took place between July to September.	Consultants and contractors for the 2025/2026 Financial year have been appointed, and revised Acceleration Plan (with Cash Flows) has been submitted to COGTA which will ensure that 100% expenditure is achieved.

Table SC3: Aged Debtors

The municipality is being owed a total amount of R259,3 million, of which the biggest portion is owed by households sitting at R181,039 million.

The second biggest is government departments that are sitting at R44,5 million. Business debtors owing just over R29,2 million.

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	14 143	4 251	4 208	3 540	3 413	3 322	21 147	92 857	146 880	124 279	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	6	6	6	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 711	528	456	424	408	393	2 799	10 520	18 238	14 543	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 273	619	580	539	539	539	3 065	18 938	26 091	23 618	-	-	
Interest on Arrear Debtor Accounts	1810	62	99	149	173	211	250	2 267	50 808	54 019	53 709	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(6 443)	183	408	167	175	408	3 160	16 087	14 144	19 996	-	-	
Total By Income Source	2000	11 746	5 679	5 800	4 842	4 745	4 910	32 438	189 216	259 378	236 152	-	-	
2024/25 - totals only		5944757	2891420	4463930	3612125	2749895	2724317	2725930	168525407	193 638	180 338	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 236	1 227	1 263	1 233	1 233	1 258	5 539	30 524	44 513	39 787	-	-	
Commercial	2300	2 623	699	603	527	528	527	4 876	18 916	29 299	25 374	-	-	
Households	2400	6 891	3 725	3 908	3 056	2 957	3 098	21 689	135 714	181 039	166 515	-	-	
Other	2500	(4)	28	27	26	28	27	334	4 061	4 526	4 476	-	-	
Total By Customer Group	2600	11 746	5 679	5 800	4 842	4 745	4 910	32 438	189 216	259 378	236 152	-	-	

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Table SC4: Aged Creditors

The municipality owes suppliers an amount of R5,7 million there are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 169	46	26	-	-	-	-	369	1 611	369	369
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	3 601	438	110	-	-	-	-	-	4 149	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 770	484	136	-	-	-	-	369	5 760	369	369

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 May 2026. Total cash available was R93,7 million. The cash coverage is 03 months.

	3 Month
Cash and cash equivalents	36 384 736
Unspent Conditional Grants	15 879 428
Overdraft	-
Short Term Investments	93 744 429
Total Annual Operational Expenditure	419 832 598

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
Municipality														
13 ABSA		12 M	Call Account	No	Fixed	0.09	0		30/06/2026	25 491	37	-	-	25 528
14 ABSA		12 M	Call Account	No	Fixed	0.08	0		30/06/2026	30 534	126	(15 000)	-	15 660
15 FNB		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	26 382	136	-	-	26 518
16 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	3 301	19	(19)	-	3 301
17 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	3 740	22	-	-	3 762
18 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	3 231	88	(25 000)	30 019	8 338
19 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	2 271	13	-	-	2 285
20 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	1 527	9	-	-	1 536
21 NEDBANK		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	6 818	-	-	-	6 818
Municipality sub-total										103 295	449	(40 019)	30 019	93 744
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									103 295	449	(40 019)	30 019	93 744

Table SC6: Grants Receipts

All grants that were expected to be received were received, as per the National treasury payment schedule and the as per the provincial gazette. In May the department of Sport Arts and Culture paid a balance of R594 000.00 that was outstanding to the municipality.

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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:		192 967	189 016	188 016	43	185 994	170 636	15 358	9.0%	188 016
Energy Efficiency and Demand Side Management Grant		1 352	-	-	-	-	-	-		-
Equitable Share		182 890	182 765	182 765	-	182 460	166 954	15 506	9.3%	182 765
Expanded Public Works Programme Integrated Grant		1 249	2 385	1 385	-	301	-	301	#DIV/0!	1 385
Local Government Financial Management Grant		1 900	2 000	2 000	43	1 366	1 833	(467)	-25.5%	2 000
Municipal Disaster Response Grant		3 899	-	-	-	-	-	-		-
Municipal Infrastructure Grant	3	1 677	1 866	1 866	-	1 866	1 848	18	1.0%	1 866
Other transfers and grants [insert description]										
Provincial Government:		10 976	11 554	14 162	594	11 862	12 688	(826)	-6.5%	14 162
Specify (Add grant description)		10 976	11 554	14 162	594	11 862	12 688	(826)	-6.5%	14 162
Other transfers and grants [insert description]	4									
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	1 000	-	-	917	(917)	-100.0%	1 000
KwazuluNatal Trade and Investment		-	-	1 000	-	-	917	(917)	-100.0%	1 000
Other grant providers:										
Total Operating Transfers and Grants	5	203 943	200 570	203 178	637	197 856	184 241	13 615	7.4%	203 178
Capital Transfers and Grants										

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National Government:		41 427	35 462	35 462	3 049	25 444	35 111	(9 667)	-27.5%	35 462
Municipal Disaster Response Grant		4 575	-	-	-	-	-	-		-
Municipal Infrastructure Grant		36 852	35 462	35 462	3 049	25 444	35 111	(9 667)	-27.5%	35 462
								-		
								-		
								-		
								-		
Other capital transfers <i>[insert description]</i>								-		
Provincial Government:		2 092	1 000	1 000	-	989	-	989	#DIV/0!	1 000
<i>Specify (Add grant description)</i>		2 092	1 000	1 000	-	989	-	989	#DIV/0!	1 000
								-		
								-		
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
								-		
								-		
								-		
Total Capital Transfers and Grants	5	43 519	36 462	36 462	3 049	26 433	35 111	(8 678)	-24.7%	36 462
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	247 462	237 032	239 640	3 686	224 289	219 352	4 937	2.3%	239 640

Table SC7: Grants expenditure

The table below reflects expenditure on grants' expenditures as at May 2026. Also, these amounts are exclusive of VAT.

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		109 485	170 523	170 520	6 290	96 071	156 812	(60 741)	-38.7%	170 520
Energy Efficiency and Demand Side Management Grant		1 236	-	-	-	-	-	-	-	-
Equitable Share		103 899	165 271	165 102	6 248	93 447	151 875	(58 428)	-38.5%	165 102
Expanded Public Works Programme Integrated Grant		2 765	1 385	1 385	-	1 385	1 270	115	9.1%	1 385
Local Government Financial Management Grant		1 548	2 000	2 000	43	1 220	1 804	(583)	-32.3%	2 000
Municipal Infrastructure Grant		37	1 866	2 033	-	19	1 863	(1 845)	-99.0%	2 033
Municipal Infrastructure Grant										
Other transfers and grants [insert description]										
Provincial Government:		11 439	12 554	17 133	775	16 772	15 898	874	5.5%	17 133
Specify (Add grant description)		11 439	12 554	17 133	775	16 772	15 898	874	5.5%	17 133
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
<i>KwazuluNatal Trade and Investment</i>										
Total operating expenditure of Transfers and Grants:		120 924	183 077	187 653	7 065	112 843	172 710	(59 866)	-34.7%	187 653
Capital expenditure of Transfers and Grants										
National Government:		32 058	30 836	30 836	5 119	24 418	26 158	(1 740)	-6.7%	30 836
Municipal Infrastructure Grant		32 058	30 836	30 836	5 119	24 418	26 158	(1 740)	-6.7%	30 836
Other capital transfers [insert description]										
Provincial Government:		-	870	870	-	860	797	63	7.9%	870
Specify (Add grant description)		-	870	870	-	860	797	63	7.9%	870
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		32 058	31 706	31 706	5 119	25 278	26 955	(1 677)	-6.2%	31 706
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		152 982	214 783	219 359	12 183	138 121	199 665	(61 544)	-30.8%	219 359

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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 May 2026 is R 190,7 million.

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 939	16 158	15 158	1 213	14 014	13 895	120	1%	15 158
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 627	1 788	1 788	133	1 470	1 639	(170)	-10%	1 788
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		287	593	593	38	370	544	(174)	-32%	593
Sub Total - Councillors		16 853	18 539	17 539	1 384	15 854	16 078	(224)	-1%	17 539
% increase	4		10.0%	4.1%						4.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 192	6 007	11 015	712	8 372	10 097	(1 726)	-17%	11 015
Pension and UIF Contributions		10	13	15	1	13	14	(1)	-6%	15
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		27	366	568	19	190	520	(330)	-63%	568
Cellphone Allowance		37	57	124	18	262	114	148	130%	124
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	1	0	1	1	(0)	-16%	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		5 266	6 443	11 723	751	8 837	10 746	(1 909)	-18%	11 723
% increase	4		22.4%	122.6%						122.6%
Other Municipal Staff										
Basic Salaries and Wages		98 582	109 260	119 965	10 448	112 675	110 489	2 186	2%	119 965
Pension and UIF Contributions		16 451	20 097	20 571	1 644	18 114	18 857	(743)	-4%	20 571
Medical Aid Contributions		7 419	8 007	8 031	793	8 249	7 362	888	12%	8 031
Overtime		14 822	10 995	14 861	1 255	14 107	13 104	1 002	8%	14 861
Performance Bonus		7 299	9 022	10 046	-	8 454	9 209	(755)	-8%	10 046
Motor Vehicle Allowance		106	78	299	-	-	239	(239)	-100%	299
Cellphone Allowance		236	249	357	25	284	327	(43)	-13%	357
Housing Allowances		521	1 967	2 006	43	477	1 839	(1 362)	-74%	2 006
Other benefits and allowances		3 034	2 304	2 908	152	1 818	2 656	(838)	-32%	2 908
Payments in lieu of leave		2 567	1 800	1 800	8	1 034	1 650	(616)	-37%	1 800
Long service awards		-	1 485	1 135	48	880	1 041	(161)	-15%	1 135
Post-retirement benefit obligations	2	4 316	4 278	4 278	-	-	3 921	(3 921)	-100%	4 278
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		17	1 982	1 631	-	(37)	1 495	(1 532)	-102%	1 631
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		155 369	171 525	187 888	14 415	166 056	172 189	(6 132)	-4%	187 888
% increase	4		10.4%	20.9%						20.9%
Total Parent Municipality		177 488	196 507	217 151	16 550	190 747	199 013	(8 265)	-4%	217 151
Unpaid salary, allowances & benefits in arrears:										

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Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of May 2026. Total amount spent to date equals to R24,2 million compared the expected budget of R 35,4 million. The variance is sitting at 31,5%. The maintenance of some assets is corrective maintenance rather than preventative maintenance. There are many projects undergoing SCM processes expenditure will reflect when payments are made.

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41 812	31 640	26 640	6 149	16 635	24 420	7 785	31.9%	26 640
Roads Infrastructure		2 252	3 140	3 140	247	1 277	2 878	1 601	55.6%	3 140
Roads		2 252	3 140	3 140	247	1 277	2 878	1 601	55.6%	3 140
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 393	2 500	2 000	1 302	1 656	1 833	177	9.7%	2 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 157	2 500	2 000	1 302	1 656	1 833	177	9.7%	2 000
Capital Spares		1 236	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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Rail Infrastructure	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	36 167	26 000	21 500	4 600	13 702	19 708	6 007	30.5%	21 500
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	36 167	26 000	21 500	4 600	13 702	19 708	6 007	30.5%	21 500
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	1 199	2 673	2 142	108	1 397	1 963	566	28.8%	2 142
Community Facilities	580	1 827	1 350	17	648	1 237	590	47.7%	1 350
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	189	252	459	17	61	421	360	85.6%	459
<i>Cemeteries/Crematoria</i>	-	315	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Puris</i>	-	400	400	-	256	367	111	30.3%	400
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	307	360	360	-	300	330	30	9.1%	360
<i>Public Ablution Facilities</i>	84	500	130	-	32	120	88	73.6%	130
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	619	846	792	91	750	726	(24)	-3.3%	792
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	619	846	792	91	750	726	(24)	-3.3%	792
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MAY (M11) 2025/26 FINANCIAL YEAR

Heritage assets										
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties										
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	4 921	4 050	4 748	589	3 046	4 307	1 260	29.3%	4 748	
Operational Buildings	4 921	4 050	4 748	589	3 046	4 307	1 260	29.3%	4 748	
Municipal Offices	4 921	4 050	4 748	589	3 046	4 307	1 260	29.3%	4 748	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets										
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment		24	24		10	22	12	54.6%	24	
Computer Equipment	-	24	24	-	10	22	12	54.6%	24	
Furniture and Office Equipment		29	9			8	8	100.0%	9	
Furniture and Office Equipment	-	29	9	-	-	8	8	100.0%	9	
Machinery and Equipment	1 082	2 843	2 313	4	1 095	2 120	1 025	48.4%	2 313	
Machinery and Equipment	1 082	2 843	2 313	4	1 095	2 120	1 025	48.4%	2 313	
Transport Assets	2 186	3 130	2 764	240	2 075	2 595	521	20.1%	2 764	
Transport Assets	2 186	3 130	2 764	240	2 075	2 595	521	20.1%	2 764	
Land										
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources										
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	51 200	44 389	38 639	7 089	24 258	35 435	11 177	31.5%	38 639

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MAY (M11) 2025/26 FINANCIAL YEAR

I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 30th May 2026 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

Mr D.D Naidoo

ACTING MUNICIPAL MANAGER

DATE