

# **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**

**October 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 R163, 6 million against year-to-date budget of R134,3 million giving rise to a variance of 22%. Variance contributing factors are explained in the subheadings of the revenue items.

#### *Property Rates*

The amount accrued on rates amounts to R57,2 million, against the expected R45,9 million. This has resulted to 25% variance. The variance is caused by the customers who opted for annual debit raising.

#### *Refuse Removal*

Amount accrued on refuse removal is R7,3 million against the expected R4,7 million. Variance is sitting at 55%. 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 R3,6 million against the expected R4,3 million. The variance is 15%. This under performance is a result of change in interest rates and is still going to adjust itself during the cause of the financial year.

#### *Other Own Revenue*

Rental of facilities and Equipment; R2,5 million has been recognised against the expected budget R2,5 million. Variance is sitting 1%.

Fines; R 330 822,52 has been recognised instead of the expected R 534 268,00 Variance is 38%. This variance is significant variance is a result of traffic fines not yet recorded because of the traffic fines system not working.

Licenses and permits; R1,2 million has been recognised, and the municipality expected to recognise R 1,091 million. Variance is sitting at 12%. It is starting to normalise now last year this year revenue was effected by this strikes that occurred in the beginning of the year.

Agency Fees; The amount recognised amounts to R 769 056,91 and the municipality expected to recognise R 749 000,00 . Variance is sitting at 3%.

Other operational Revenue; R 126 598,30 has been recognised instead of the expected R 166 852,00. This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 24%. This variance is lower than anticipated because it is still the beginning

of the second quarter it is still going to adjust itself during the course of the financial year.

Interest earned from receivables; R 677 369,95 has been accrued instead of the expected R 612 308.00. Variance is 11%. 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 R82,6 million instead of the expected R66,8 million Variance amounts to 24%. 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, R123,3 million was spent against the year-to-date budget of R149,6 million giving rise to a variance of 18%. Major contributors to this variance are contracted services with a variance of 18,8 million, other bad debt written off with a variance of R10,8 million and irrecoverable bad debt written off with a variance of 8,4 million.

#### *Employee Costs*

As at end of October 2025 the municipality has spent R58,6 million on employee related costs against the expected R59,3 million. The variance is sitting at 1%.

#### *Remuneration of Councillors*

Amount spent totals to R5,5 million against the year-to-date budget of R6,1million. 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 R21,3 million against budget of R22,2 million. The variance is sitting at 4%. 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 (R8,4 million) against the expected budget of R 2,4 million. The variance is sitting at 448% and is a result of the debt relief programme (debt written off).

*Depreciation & Asset Impairment*

Expenditure is R14,065 million against the expected budget of R14,3 million. The variance is 2%.

*Inventory Consumed*

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R1,6 million against the expected budget of R2,5 million. Variance is sitting at 35%. Cleaning material and stationery are bought quarterly or as when needed.

*Contracted Services*

Expenditure is R21,4 million against the year-to-date budget of R40,3million. Variance is 47%. The variance is at this stage because we have just started the second quarter. It'll improve as the financial year progresses.

*Transfers and Subsidies*

Expenditure is R 607 588,43 against the year-to-date budget of R1,5 million the variance is 62%. 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 R 21,3 million against the expected R26,9 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>Received</b>	<b>Full Year Projection</b>	<b>Percentage Spent to Date</b>
Conditional-MIG Capex	11 271 200,24	22 038 100,00	30 836 174,00	51%
Municipal Disaster Response Grant (Opening Balance)	-	-	10 278 027,55	0%
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	9 203 628,11	49 213 043,00	49 213 043,00	19%
<b>TOTAL</b>	<b>21 334 887,28</b>	<b>72 120 708,00</b>	<b>80 918 782,00</b>	<b>30%</b>

## CONDITIONAL OPERATIONAL GRANTS

Funding	Allocation	Received	Year-to-date Expenditure	Percentage spent to date
MIG -Opex	1 866 400.00	1 159 900,00	790 653,19	68%
EPWP	1 385 000.00	300 869.57	1 217 313,90	404%
FMG	2000 000.00	2000 000.00	510 538,15	26%
INEP	4 451 000.00	2000 000.00	1 421 400,00	71%
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	4 911 188,23	43%

### **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 4.02:1). The ratio is above the norm of 1,5 – 2:1, which reflects healthy financial state. This test is mainly used to give an idea of the municipality's ability to pay back its short term liabilities using the current assets.

	9,38
Current Assets	350 315 392
Current Liabilities	37 348 990
	4,02
Current Assets	309 805 599
Current Liabilities	77 073 754

### **Cash Flows**

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

## 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 - M04 October									
Description R thousands	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
<b>Financial Performance</b>								%	
Property rates	129 634	137 803	137 803	9 468	57 272	45 934	11 337	25%	137 803
Service charges	12 431	14 136	14 136	1 634	7 321	4 712	2 609	55%	14 136
Investment revenue	14 037	13 000	13 000	2 112	3 671	4 333	(662)	-15%	13 000
Transfers and subsidies - Operational	203 943	200 570	200 570	5 541	82 665	66 857	15 808	24%	200 570
Other own revenue	43 862	37 532	37 532	4 184	12 756	12 511	245	2%	37 532
<b>Total Revenue (excluding capital transfers and subsidies)</b>	<b>403 908</b>	<b>403 041</b>	<b>403 041</b>	<b>22 939</b>	<b>163 684</b>	<b>134 347</b>	<b>29 337</b>	<b>22%</b>	<b>403 041</b>
Employee costs	162 165	177 968	177 968	14 558	58 688	59 323	(634)	-1%	177 968
Remuneration of Councillors	16 853	18 539	18 539	1 389	5 560	6 180	(620)	-10%	18 539
Depreciation and amortisation	42 286	42 917	42 917	3 524	14 055	14 306	(250)	-2%	42 917
Interest	1 178	2 367	2 367	2	2	789	(787)	-100%	2 367
Inventory consumed and bulk purchases	6 145	7 500	7 500	559	1 628	2 500	(872)	-35%	7 500
Transfers and subsidies	3 309	4 769	4 769	498	608	1 590	(982)	-62%	4 769
Other expenditure	194 035	194 882	194 882	15 147	42 810	64 961	(22 150)	-34%	194 882
<b>Total Expenditure</b>	<b>425 971</b>	<b>448 943</b>	<b>448 943</b>	<b>35 677</b>	<b>123 352</b>	<b>149 647</b>	<b>(26 296)</b>	<b>-18%</b>	<b>448 943</b>
<b>Surplus/(Deficit)</b>	<b>(22 064)</b>	<b>(45 901)</b>	<b>(45 901)</b>	<b>(12 739)</b>	<b>40 333</b>	<b>(15 300)</b>	<b>55 633</b>	<b>-364%</b>	<b>(45 901)</b>
Transfers and subsidies - capital (monetary allocations)	43 519	36 462	36 462	1 841	13 865	12 154	1 712	14%	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>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>	<b>57 344</b>	<b>-1822%</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>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>	<b>57 344</b>	<b>-1822%</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>665</b>	<b>21 335</b>	<b>26 973</b>	<b>(5 638)</b>	<b>-21%</b>	<b>80 919</b>
Capital transfers recognised	37 921	31 706	31 706	665	12 131	10 569	1 563	15%	31 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	13 620	49 213	49 213	-	9 204	16 404	(7 201)	-44%	49 213
<b>Total sources of capital funds</b>	<b>51 540</b>	<b>80 919</b>	<b>80 919</b>	<b>665</b>	<b>21 335</b>	<b>26 973</b>	<b>(5 638)</b>	<b>-21%</b>	<b>80 919</b>
<b>Financial position</b>									
Total current assets	268 054	317 804	317 804		309 806				317 804
Total non current assets	673 640	725 484	725 484		683 392				725 484
Total current liabilities	79 768	189 199	189 199		77 074				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		862 890				795 944
<b>Cash flows</b>									
Net cash from (used) operating	54 176	15 124	15 124	561	60 000	5 041	(54 959)	-1090%	15 124
Net cash from (used) investing	(50 280)	(88 057)	(88 057)	(5 778)	(30 348)	29 352	59 700	203%	(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>179 032</b>	<b>252 503</b>	<b>73 471</b>	<b>29%</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	18 680	4 971	4 566	4 439	4 995	3 197	18 414	170 651	229 912
<b>Creditors Age Analysis</b>									
Total Creditors	836	2 261	2 640	-	-	-	-	-	5 737

## Table C2: Statement of Financial Performance by Standard Classification

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

KZN212 Umdoni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -										
Description R thousands	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
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		351 290	357 087	357 087	13 868	145 309	119 029	26 280	22%	357 087
Executive and council		182 907	182 785	182 785	3	76 158	60 928	15 230	25%	182 785
Finance and administration		168 382	174 302	174 302	13 865	69 151	58 101	11 050	19%	174 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16 233	12 328	12 328	4 985	5 109	4 109	1 000	24%	12 328
Community and social services		15 805	11 777	11 777	4 929	4 964	3 926	1 039	26%	11 777
Sport and recreation		391	513	513	53	132	171	(39)	-23%	513
Public safety		-	-	-	-	-	-	-	-	-
Housing		37	38	38	3	12	13	(0)	-1%	38
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		65 764	54 114	54 114	4 116	19 134	18 038	1 096	6%	54 114
Planning and development		3 878	3 931	3 931	438	1 490	1 310	180	14%	3 931
Road transport		61 885	50 184	50 184	3 678	17 644	16 728	916	5%	50 184
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 486	15 973	15 973	1 811	7 997	5 324	2 673	50%	15 973
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 486	15 973	15 973	1 811	7 997	5 324	2 673	50%	15 973
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	447 772	439 503	439 503	24 779	177 550	146 501	31 049	21%	439 503
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		196 966	211 029	211 029	18 710	59 276	70 343	(11 068)	-16%	211 029
Executive and council		42 240	48 130	48 130	3 629	14 084	16 043	(1 959)	-12%	48 130
Finance and administration		153 433	160 719	160 719	14 997	44 787	53 573	(8 786)	-16%	160 719
Internal audit		1 293	2 180	2 180	85	404	727	(322)	-44%	2 180
<i>Community and public safety</i>		64 584	76 515	76 515	5 649	22 825	25 505	(2 680)	-11%	76 515
Community and social services		26 339	30 189	30 189	2 036	8 606	10 063	(1 457)	-14%	30 189
Sport and recreation		27 923	36 601	36 601	2 892	11 214	12 200	(986)	-8%	36 601
Public safety		7 528	6 512	6 512	500	2 107	2 171	(64)	-3%	6 512
Housing		2 792	3 213	3 213	221	898	1 071	(173)	-16%	3 213
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		128 203	119 226	119 226	8 835	31 264	39 742	(8 479)	-21%	119 226
Planning and development		15 279	21 855	21 855	1 550	6 434	7 285	(851)	-12%	21 855
Road transport		112 925	97 371	97 371	7 285	24 829	32 457	(7 628)	-24%	97 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 218	42 172	42 172	2 483	9 987	14 057	(4 070)	-29%	42 172
Energy sources		3 984	3 400	3 400	-	-	1 133	(1 133)	-100%	3 400
Water management		-	-	-	-	-	-	-	-	-
Waste water management		645	-	-	-	26	-	26	-	-
Waste management		31 589	38 772	38 772	2 483	9 962	12 924	(2 962)	-23%	38 772
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	425 971	448 943	448 943	35 677	123 352	149 647	(26 296)	-18%	448 943
<b>Surplus/ (Deficit) for the year</b>		21 801	(9 440)	(9 440)	(10 898)	54 198	(3 146)	57 344	-1822%	(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) -											
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											
<b>Revenue by Vote</b>	1										
Vote 1 - COUNCIL GENERAL		182 907	182 012	182 012	3	76 158	60 671	15 488	25,5%	182 012	
Vote 2 - FINANCIAL SERVICES		160 708	166 371	166 371	13 288	66 583	55 457	11 126	20,1%	166 371	
Vote 3 - TECHNICAL SERVICES		68 292	58 562	58 562	4 730	22 913	19 521	3 392	17,4%	58 562	
Vote 4 - CORPORATE SERVICES		7 674	7 931	7 931	577	2 568	2 644	(76)	-2,9%	7 931	
Vote 5 - COMMUNITY SERVICES		24 312	20 695	20 695	5 744	7 838	6 898	939	13,6%	20 695	
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		3 878	3 931	3 931	438	1 490	1 310	180	13,7%	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]		-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	447 772	439 503	439 503	24 779	177 550	146 501	31 049	21,2%	439 503	
<b>Expenditure by Vote</b>	1										
Vote 1 - COUNCIL GENERAL		44 125	51 924	51 924	3 713	14 489	17 308	(2 820)	-16,3%	51 924	
Vote 2 - FINANCIAL SERVICES		60 100	52 799	52 799	3 968	11 465	17 600	(6 135)	-34,9%	52 799	
Vote 3 - TECHNICAL SERVICES		136 358	122 239	122 239	8 581	30 108	40 746	(10 638)	-26,1%	122 239	
Vote 4 - CORPORATE SERVICES		69 367	81 545	81 545	8 990	25 018	27 182	(2 163)	-8,0%	81 545	
Vote 5 - COMMUNITY SERVICES		101 278	121 220	121 220	8 907	35 964	40 407	(4 442)	-11,0%	121 220	
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		14 743	19 214	19 214	1 518	6 307	6 405	(98)	-1,5%	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]		-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	425 971	448 943	448 943	35 677	123 352	149 647	(26 296)	-17,6%	448 943	
<b>Surplus/ (Deficit) for the year</b>	2	21 801	(9 440)	(9 440)	(10 898)	54 198	(3 146)	57 344	-1822,5%	(9 440)	

## 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) -										
Description R thousands	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
<b>Revenue</b>										
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	1 634	7 320	4 712	2 608	55%	14 136
Sale of Goods and Rendering of Services		13 664	7 761	7 761	1 583	2 272	2 587	(315)	-12%	7 761
Agency services		2 339	2 247	2 247	203	769	749	20	3%	2 247
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		2 056	1 837	1 837	176	677	612	65	11%	1 837
Interest earned from Current and Non Current Assets		14 037	13 000	13 000	2 112	3 671	4 333	(662)	-15%	13 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7 340	7 644	7 644	607	2 529	2 548	(19)	-1%	7 644
Licence and permits		7	10	10	-	10	3	7	210%	10
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		484	501	501	15	127	167	(40)	-24%	501
<b>Non-Exchange Revenue</b>										
Property rates		129 634	137 803	137 803	9 468	57 272	45 934	11 337	25%	137 803
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 330	1 603	1 603	1	331	534	(203)	-38%	1 603
Licence and permits		3 104	3 272	3 272	347	1 219	1 091	128	12%	3 272
Transfer and subsidies - Operational		203 943	200 570	200 570	5 541	82 665	66 857	15 808	24%	200 570
Interest		14 456	12 658	12 658	1 253	4 822	4 219	603	14%	12 658
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		(109)	-	-	-	-	-	-		-
Other Gains		(548)	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and</b>		<b>404 168</b>	<b>403 041</b>	<b>403 041</b>	<b>22 939</b>	<b>163 684</b>	<b>134 347</b>	<b>-</b>		<b>403 041</b>
<b>Expenditure By Type</b>										
Employee related costs		162 165	177 968	177 968	14 558	58 688	59 323	(634)	-1%	177 968
Remuneration of councillors		16 853	18 539	18 539	1 389	5 560	6 180	(620)	-10%	18 539
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		6 145	7 500	7 500	559	1 628	2 500	(872)	-35%	7 500
Debt impairment		(1 502)	7 280	7 280	(74)	(8 440)	2 427	(10 866)	-448%	7 280
Depreciation and amortisation		42 286	42 917	42 917	3 524	14 055	14 306	(250)	-2%	42 917
Interest		1 178	2 367	2 367	2	2	789	(787)	-100%	2 367
Contracted services		107 543	120 965	120 965	5 668	21 456	40 322	(18 866)	-47%	120 965
Transfers and subsidies		3 309	4 769	4 769	498	608	1 590	(982)	-62%	4 769
Irrecoverable debts written off		26 419	-	-	74	8 418	-	8 418	-	-
Operational costs		61 449	66 637	66 637	9 479	21 376	22 212	(836)	-4%	66 637
Losses on Disposal of Assets		127	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>425 971</b>	<b>448 943</b>	<b>448 943</b>	<b>35 677</b>	<b>123 352</b>	<b>149 647</b>	<b>(26 296)</b>	<b>-18%</b>	<b>448 943</b>
<b>Surplus/(Deficit)</b>		<b>(21 803)</b>	<b>(45 901)</b>	<b>(45 901)</b>	<b>(12 739)</b>	<b>40 333</b>	<b>(15 300)</b>	<b>26 296</b>	<b>(0)</b>	<b>(45 901)</b>
Transfers and subsidies - capital (monetary allocations)		43 519	36 462	36 462	1 841	13 865	12 154	1 712	0	36 462
Transfers and subsidies - capital (in-kind)		85	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>21 801</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>			<b>(9 440)</b>
Income Tax		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after income tax</b>		<b>21 801</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>			<b>(9 440)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>21 801</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>			<b>(9 440)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>21 801</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(10 898)</b>	<b>54 198</b>	<b>(3 146)</b>			<b>(9 440)</b>

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

The overall actual expenditure incurred is R21,3 million whilst year to date expenditure is sitting at R26,9 million. The overall variance is sitting at 12%. Technical Services Department; the spending on MIG projects is on track.

Planning and Development; The EDTEA Funded project (Umzinto Informal Traders Project) on this project actual spent is R 860 058,93 while year to date budget is sitting at R 289 856,00. The variance is 197%.

Corporate Services; capex has an actual expenditure incurred of R 9,2 million while the year to date budget is sitting at R 16,4 million in the capex funded by municipal own funding. This results in a variance of 25%.

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KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October										
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									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - TECHNICAL SERVICES		-	1 647	1 647	-	-	549	(549)	-100%	1 647
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	3 083	3 083	-	-	1 028	(1 028)	-100%	3 083
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		-	870	870	254	860	290	570	197%	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	254	860	1 866	(1 006)	-54%	5 599
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - COUNCIL GENERAL		-	87	87	-	-	29	(29)	-100%	87
Vote 2 - FINANCIAL SERVICES		145	130	130	-	-	43	(43)	-100%	130
Vote 3 - TECHNICAL SERVICES		39 933	55 277	55 277	411	11 271	18 426	(7 154)	-39%	55 277
Vote 4 - CORPORATE SERVICES		5 007	18 652	18 652	-	9 204	6 217	2 986	48%	18 652
Vote 5 - COMMUNITY SERVICES		4 522	1 087	1 087	-	-	362	(362)	-100%	1 087
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 933	87	87	-	-	29	(29)	-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	411	20 475	25 107	(4 632)	-18%	75 320
<b>Total Capital Expenditure</b>	3	51 540	80 919	80 919	665	21 335	26 973	(5 638)	-21%	80 919
<u>Capital Expenditure - Functional Classification</u>										
<b>Governance and administration</b>		5 152	18 900	18 900	-	9 204	6 300	2 904	46%	18 900
Executive and council		-	87	87	-	-	29	(29)	-100%	87
Finance and administration		5 152	18 813	18 813	-	9 204	6 271	2 933	47%	18 813
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		18 119	18 674	18 674	-	2 607	6 225	(3 618)	-58%	18 674
Community and social services		11 532	15 935	15 935	-	2 607	5 312	(2 705)	-51%	15 935
Sport and recreation		2 608	2 739	2 739	-	-	913	(913)	-100%	2 739
Public safety		3 978	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		28 168	40 736	40 736	665	9 525	13 579	(4 054)	-30%	40 736
Planning and development		1 933	957	957	254	860	319	541	170%	957
Road transport		26 235	39 779	39 779	411	8 665	13 260	(4 595)	-35%	39 779
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		101	2 609	2 609	-	-	870	(870)	-100%	2 609
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		101	2 609	2 609	-	-	870	(870)	-100%	2 609
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	51 540	80 919	80 919	665	21 335	26 973	(5 638)	-21%	80 919
<b>Funded by:</b>										
National Government		36 036	30 836	30 836	411	11 271	10 279	992	10%	30 836
Provincial Government		1 884	870	870	254	860	290	570	197%	870
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departrn Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		37 921	31 706	31 706	665	12 131	10 569	1 563	15%	31 706
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		13 620	49 213	49 213	-	9 204	16 404	(7 201)	-44%	49 213
<b>Total Capital Funding</b>	7	51 540	80 919	80 919	665	21 335	26 973	(5 638)	-21%	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 -						
Description R thousands	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>ASSETS</b>	1					
Current assets						
Cash and cash equivalents		149 379	144 813	144 813	179 032	144 813
Trade and other receivables from exchange transactions		17 943	29 758	29 758	22 565	29 758
Receivables from non-exchange transactions		81 869	115 639	115 639	87 472	115 639
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		18 717	26 806	26 806	20 589	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>309 806</b>	<b>317 804</b>
Non current assets						
Investments		–	–	–	–	–
Investment property		7 118	6 815	6 815	6 987	6 815
Property, plant and equipment		649 605	718 427	718 427	676 119	718 427
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		261	261	261	261	261
Intangible assets		36	(19)	(19)	25	(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>657 021</b>	<b>725 484</b>	<b>725 484</b>	<b>683 392</b>	<b>725 484</b>
<b>TOTAL ASSETS</b>		<b>925 075</b>	<b>1 043 289</b>	<b>1 043 289</b>	<b>993 198</b>	<b>1 043 289</b>
<b>LIABILITIES</b>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		344	301	301	344	301
Consumer deposits		2 540	2 526	2 526	2 528	2 526
Trade and other payables from exchange transactions		56 284	171 470	171 470	34 914	171 470
Trade and other payables from non-exchange transactions		11 528	3 255	3 255	29 984	3 255
Provision		5 417	3 339	3 339	5 225	3 339
VAT		3 656	8 307	8 307	4 078	8 307
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>79 768</b>	<b>189 199</b>	<b>189 199</b>	<b>77 074</b>	<b>189 199</b>
Non current liabilities						
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>130 308</b>	<b>247 345</b>
<b>NET ASSETS</b>	2	<b>792 072</b>	<b>795 944</b>	<b>795 944</b>	<b>862 890</b>	<b>795 944</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		805 105	792 581	792 581	859 303	792 581
Reserves and funds		3 587	3 363	3 363	3 587	3 363
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>808 692</b>	<b>795 944</b>	<b>795 944</b>	<b>862 890</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 October 2025 is R179,032 million. This is less than the budgeted R193,7 million. Narrations per category are as follows;

### *Property Rates*

Collections are R58,8 million to date are more than the anticipated year to date budget of R39,044 million. Variance is sitting at 51%. 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 5,5 million against the expected R4,6 million. The variance is 20% and this because of the residents who have paid for their annual refuse collection.

### *Other Revenue*

The variance is due to the anticipated refunds from SARS. The municipality appointed the consultant to assist in resolving the vat issues.

### *Interest*

An amount of R3,6 million was recognised against the expected interest of R4,3 million which results in a variance of 15%.

### *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 6% this variance is very insignificant.

### *Transfers and Grants*

Actual amount spent on transfers and subsidies paid is R1,044 million against the year-to-date budget of R 2,050 million which results in a variance of 49%.

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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 - M04 October**

Description R thousands	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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		143 192	117 132	117 132	16 830	58 884	39 044	19 840	51%	117 132
Service charges			13 818	13 818	1 902	5 512	4 606	906	20%	13 818
Other revenue		3 675	60 655	60 655	1 719	9 411	20 218	(10 807)	-53%	60 655
Transfers and Subsidies - Operational		236 636	200 570	200 570	12 291	91 389	66 857	24 532	37%	200 570
Transfers and Subsidies - Capital			35 462	35 462	-	23 598	11 821	11 777	100%	35 462
Interest		28 109	13 000	13 000	2 112	3 671	4 333	(662)	-15%	13 000
Dividends			-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(353 133)	(419 365)	(419 365)	(33 876)	(131 421)	(139 788)	(8 368)	6%	(419 365)
Interest		(1 397)	-	-	-	-	-	-	-	-
Transfers and Subsidies		(2 906)	(6 149)	(6 149)	(416)	(1 044)	(2 050)	(1 006)	49%	(6 149)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>54 176</b>	<b>15 124</b>	<b>15 124</b>	<b>561</b>	<b>60 000</b>	<b>5 041</b>	<b>(54 959)</b>	<b>-1090%</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)	(5 778)	(30 348)	(29 352)	996	-3%	(88 057)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 280)</b>	<b>(88 057)</b>	<b>(88 057)</b>	<b>(5 778)</b>	<b>(30 348)</b>	<b>(29 352)</b>	<b>996</b>	<b>-3%</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>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2 981</b>	<b>(72 933)</b>	<b>(72 933)</b>	<b>(5 217)</b>	<b>29 653</b>	<b>(24 311)</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		179 032	193 799			76 446

## PART 2: SUPPORTING DOCUMENTATION

**Table SC1: Material Variances and explanations**

KZN12 Umdoni - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Property rates	25%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Service charges - Waste management	55%	The variance is caused by the customers who opted for annual debit raising.	The variance will be monitored every month.
	Investment Revenue	-15%	This under performance is a result of change in interest rates that was not anticipated	The variance will be monitored every month.
	Rental of facilities	-1%	N/A	N/A
	Fines	-38%	Traffic fines system was not working in October so as a result of that a portion of fines were not recorded it will be recorded in November	N/A
	Licenses and permits	12%	Licenses and permits got affected last year by strikes now it is starting to normalise	The variance will be monitored every month.
	Agency Fees	3%	N/A	N/A
	Operational Revenue	-24%	This variance will change as the financial year progresses	The variance will be monitored every month.
	Interest earned from receivables	11%	The variance is due to the increasing old debt and low collection rate.	The variance will be monitored every month.
2	<u>Expenditure By Type</u>			
	Employee Costs	-1%	N/A	N/A
	Remuneration of Councillors	-10%	This variance is a result of upper limits that has not yet been implemented.	The variance will be monitored every month.
	Operational Costs (Other expenditure)	-4%	This is due to cost containment measures put in place to ensure that municipality spend within its budget	The variance will be monitored every month.
	Debt Impairment	-448%	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	-35%	Cleaning material and stationery are bought quarterly or as when needed.	The variance will be monitored every month.
	Contracted Services	-47%	The variance is at this stage because the financial year has just started.	The variance will be monitored every month.
3	<u>Capital Expenditure</u>			
	Capital Assets	-12%	There are some projects that are going through SCM processes that will reflect when payment is made.	The variance will be monitored every month.

### Table SC3: Aged Debtors

The municipality is being owed a total amount of R229,9 million, of which the biggest portion is owed by households sitting at R164,4 million.

The second biggest is government departments that are sitting at R35,4 million. Business debtors owing just over R25,7 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors -												
Description	NT Code	Budget Year 2025/26										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
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	20 162	3 584	3 259	2 335	2 284	2 068	10 799	85 499	129 989	102 984	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	6	6	6	-
Receivables from Exchange Transactions - Waste Management	1600	3 856	446	402	298	318	256	1 361	9 442	16 379	11 676	-
Receivables from Exchange Transactions - Property Rental Debts	1700	1 281	575	569	569	581	534	3 354	17 110	24 551	22 127	-
Interest on Arrear Debtor Accounts	1810	136	95	127	140	158	173	1 492	43 902	46 222	45 865	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(6 755)	273	209	1 097	1 675	166	1 408	14 693	12 765	19 038	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18 680</b>	<b>4 971</b>	<b>4 566</b>	<b>4 439</b>	<b>4 995</b>	<b>3 197</b>	<b>18 414</b>	<b>170 651</b>	<b>229 912</b>	<b>201 695</b>	<b>-</b>
<b>2024/25 - totals only</b>												
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	3 054	921	878	277	294	242	1 350	28 448	35 465	30 612	-
Commercial	2300	4 466	593	521	546	426	380	2 009	16 797	25 738	20 158	-
Households	2400	11 050	3 424	3 141	3 574	4 246	2 548	14 865	121 605	164 454	146 839	-
Other	2500	110	33	26	42	27	26	190	3 801	4 255	4 087	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 680</b>	<b>4 971</b>	<b>4 566</b>	<b>4 439</b>	<b>4 995</b>	<b>3 197</b>	<b>18 414</b>	<b>170 651</b>	<b>229 912</b>	<b>201 695</b>	<b>-</b>

## 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.

KZN12 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors -										
Description R thousands	NT Code	Budget Year 2025/26								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<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	836	2 261	2 640	-	-	-	-	-	5 737
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>836</b>	<b>2 261</b>	<b>2 640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 737</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 October 2025. Total cash available was R151,5 million. The cash coverage is 06 months.

		6 Month
Cash and cash equivalents		27 507 637
Unspent Conditional Grants		30 517 456
Overdraft		-
Short Term Investments		151 524 358
Total Annual Operational Expenditure		303 642 240

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	24 656	120			24 776														
ABSA:2081665887		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	-				-														
ABSA:2081665726		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	0				0														
FNB:6 222 5155 391		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	25 432	136			25 568														
STD BANK:5876 211 6/007		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	3 301	19			3 301														
STD BANK:5 876 211 6/015		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	24 570	142	-15000000	19	9 730														
STD BANK:058762116/028		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	6 564	39			6 603														
STD BANK:058762116/029		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	3 629	22			3 651														
STD BAK:058762116/035		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	1 470	8			1 479														
STD BANK:058762116/036		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	-				-														
STD BANK:058762116/037		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	30 000	582			30 582														
NEDBANK:7881017759/94		No specified term	CALL DEPOSIT	Yes			0	No	No	31/12/2025	6 556	76			6 632														
NEDBANK:1766000029		No specified term	Fixed deposit	Yes			0	No	No	31/12/2025	38 234	968			39 202														
-		-													-														
<b>Municipality sub-total</b>											164 413	2 112	(15 019)	19	151 524														

## Table SC6: Grants Receipts

All grants that were expected to be received were received. During October 2025 two grants were received Library grant (R11 291 000.00) and Municipal Employment initiative (R1000 000.00).

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
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>										
Operational Revenue:General Revenue:Equitable Share		200 892	188 016	188 016	-	79 613	62 672	16 941	27,0%	188 016
Operational:Revenue:General Revenue:Fuel Levy	3	182 890	182 765	182 765	-	76 152	60 922	15 230	25,0%	182 765
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 249	1 385	1 385	-	301	462	(161)	-34,8%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 900	2 000	2 000	-	2 000	667	1 333	200,0%	2 000
Municipal Disaster Grant [Schedule 5B]		14 853	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
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]		-	1 866	1 866	-	1 160	622	538	86,4%	1 866
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		10 976	12 554	12 554	12 291	12 291	4 185	8 106	193,7%	11 554
Specify (Add grant description)		10 976	12 554	12 554	12 291	12 291	4 185	8 106	193,7%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	211 868	200 570	200 570	12 291	91 904	66 857	25 047	37,5%	199 570
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		39 729	35 462	35 462	-	22 038	11 821	10 218	86,4%	35 462
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		38 529	35 462	35 462	-	22 038	11 821	10 218	86,4%	35 462
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 200	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	1 000	1 000	-	1 000	333	667	200,0%	1 000
Specify (Add grant description)		-	1 000	1 000	-	1 000	333	667	200,0%	1 000
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	39 729	36 462	36 462	-	23 038	12 154	10 884	89,6%	36 462
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	251 597	237 032	237 032	12 291	114 942	79 344	35 931	45,3%	236 032

## Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:										
Operational Revenue: General Revenue: Equitable Share		192 510	188 016	188 016	928	2 519	62 672	(60 154)	-96,0%	188 016
Operational Revenue: General Revenue: Fuel Levy		182 890	182 765	182 765			60 922	(60 922)	-100,0%	182 765
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-			-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		895	-	-			-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		1 249	1 385	1 385	299	1 217	462	756	163,7%	1 385
Local Government Financial Management Grant [Schedule 5B]		-	-	-			-	-	-	-
Municipal Disaster Grant [Schedule 5B]		1 900	2 000	2 000	407	511	667	(156)	-23,4%	2 000
Municipal Systems Improvement Grant		-	-	-			-	-	-	-
Municipal Disaster Recovery Grant		-	-	-			-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		3 899	-	-			-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-			-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-			-	-	-	-
Water Services Infrastructure Grant		1 677	1 866	1 866	223	791	622	169	27,1%	1 866
Programme and Project Preparation Support Grant		-	-	-			-	-	-	-
Provincial Government:		10 976	12 554	12 554	1 152	4 911	4 185	727	17,4%	12 554
Specify (Add grant description)		-	-	-			-	-	-	1 000
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		10 976	12 554	12 554	1 152	4 911	4 185	727	17,4%	11 554
Specify (Add grant description)		-	-	-			-	-	-	-
Higher Educational Institutions		-	-	-			-	-	-	-
Parent Municipality / Entity		-	-	-			-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		203 486	200 570	200 570	2 080	7 430	66 857	(59 427)	-88,9%	200 570
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		41 427	35 462	35 462	472	12 876	11 821	1 056	8,9%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-			-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		36 852	35 462	35 462	472	12 876	11 821	1 056	8,9%	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	383	989	333	656	196,7%	1 000
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		2 092	-	-			-	-	-	-
<b>SMALL TOWNN REHABILITATION GRANT</b>		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
UPGRADE OF UMZINTO INFORMAL TRADERS STALLS		-	-	-			-	-	-	-
Specify (Add grant description)		-	-	-			-	-	-	-
Specify (Add grant description)		-	1 000	1 000	383	989	333	656	196,7%	1 000
Specify (Add grant description)		-	-	-			-	-	-	-
Parent Municipality / Entity		-	-	-			-	-	-	-
Transfer from Operational Revenue		-	-	-			-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		43 519	36 462	36 462	855	13 865	12 154	1 712	14,1%	36 462
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		247 005	237 032	237 032	2 936	21 295	79 011	(57 715)	-73,0%	237 032

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**Table SC8: Councillor and Staff benefits**

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at October 2025 is R64,2 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -

Summary of Employee and Councillor remuneration R thousands	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
		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	4 897	5 386	(489)	-9%	16 158
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		287	593	593	33	126	198	(72)	-36%	593
Cellphone Allowance		1 627	1 788	1 788	133	537	596	(59)	-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>1 389</b>	<b>5 560</b>	<b>6 180</b>	<b>(620)</b>	<b>-10%</b>	<b>18 539</b>
% increase	4		10,0%	10,0%						10,0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 192	6 007	6 007	455	1 837	2 002	(165)	-8%	6 007
Pension and UIF Contributions		10	13	13	1	4	4	0	0%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		27	366	366	19	57	122	(65)	-53%	366
Cellphone Allowance		37	57	57	7	31	19	12	65%	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>1 930</b>	<b>2 148</b>	<b>(218)</b>	<b>-10%</b>	<b>6 443</b>
% increase	4		22,4%	22,4%						22,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		98 582	109 260	109 260	9 911	40 451	36 420	4 031	11%	109 260
Pension and UIF Contributions		16 448	20 095	20 095	1 667	6 707	6 698	9	0%	20 095
Medical Aid Contributions		7 419	8 007	8 007	726	2 764	2 669	95	4%	8 007
Overtime		16 380	11 947	11 947	1 417	5 382	3 982	1 400	35%	11 947
Performance Bonus		7 299	9 022	9 022	44	124	3 007	(2 884)	-96%	9 022
Motor Vehicle Allowance		106	78	78	-	-	26	(26)	-100%	78
Cellphone Allowance		236	249	249	23	92	83	9	10%	249
Housing Allowances		521	1 967	1 967	44	173	656	(482)	-74%	1 967
Other benefits and allowances		1 496	3 337	3 337	6	(9)	1 112	(1 121)	-101%	3 337
Payments in lieu of leave		2 489	1 800	1 800	105	593	600	(7)	-1%	1 800
Long service awards		1 608	1 485	1 485	-	-	495	(495)	-100%	1 485
Post-retirement benefit obligations	2	4 316	4 278	4 278	134	481	1 426	(945)	-66%	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>14 076</b>	<b>56 758</b>	<b>57 175</b>	<b>(417)</b>	<b>-1%</b>	<b>171 525</b>
% increase	4		9,3%	9,3%						9,3%
<b>Total Parent Municipality</b>		<b>179 018</b>	<b>196 507</b>	<b>196 507</b>	<b>15 946</b>	<b>64 248</b>	<b>65 502</b>	<b>(1 255)</b>	<b>-2%</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 October 2025. Total amount spent to date equals to R2,2 million against the expected budget of R 14,7 million. The variance is sitting at 84,9%. 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 OCTOBER (M04) 2025/26 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
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>		<b>41 812</b>	<b>31 640</b>	<b>31 640</b>	<b>335</b>	<b>787</b>	<b>10 547</b>	<b>(9 760)</b>	<b>-92,5%</b>	<b>31 640</b>
Roads Infrastructure		2 252	3 140	3 140	335	787	1 047	(260)	-24,8%	3 140
Roads		2 252	3 140	3 140	335	787	1 047	(260)	-24,8%	3 140
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 393	2 500	2 500	-	-	833	(833)	-100,0%	2 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 157	2 500	2 500	-	-	833	(833)	-100,0%	2 500
Capital Spares		1 236	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		36 167	26 000	26 000	-	-	8 667	(8 667)	-100,0%	26 000
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		36 167	26 000	26 000	-	-	8 667	(8 667)	-100,0%	26 000
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>1 199</b>	<b>2 673</b>	<b>2 673</b>	<b>78</b>	<b>313</b>	<b>891</b>	<b>(578)</b>	<b>-64,9%</b>	<b>2 673</b>
Community Facilities		580	1 827	1 827	30	120	609	(489)	-80,3%	1 827
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	252	252	-	-	84	(84)	-100,0%	252
Cemeteries/Crematoria		-	315	315	-	-	105	(105)	-100,0%	315
Police		-	-	-	-	-	-	-	-	-
Parks		-	400	400	-	-	133	(133)	-100,0%	400
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		307	360	360	30	120	120	-	-	360
Public Ablution Facilities		84	500	500	-	-	167	(167)	-100,0%	500
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		619	846	846	48	193	282	(89)	-31,6%	846
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		619	846	846	48	193	282	(89)	-31,6%	846
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>4 921</b>	<b>4 050</b>	<b>4 050</b>	<b>147</b>	<b>380</b>	<b>1 350</b>	<b>(970)</b>	<b>-71,9%</b>	<b>4 050</b>
Operational Buildings		4 921	4 050	4 050	147	380	1 350	(970)	-71,9%	4 050
Municipal Offices		4 921	4 050	4 050	147	380	1 350	(970)	-71,9%	4 050
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	24	24	-	-	8	(8)	-100,0%	24
Computer Equipment		-	24	24	-	-	8	(8)	-100,0%	24
<b>Furniture and Office Equipment</b>		-	29	29	-	-	10	(10)	-100,0%	29
Furniture and Office Equipment		-	29	29	-	-	10	(10)	-100,0%	29
<b>Machinery and Equipment</b>		<b>1 082</b>	<b>2 843</b>	<b>2 843</b>	<b>261</b>	<b>672</b>	<b>948</b>	<b>(276)</b>	<b>-29,1%</b>	<b>2 843</b>
Machinery and Equipment		1 082	2 843	2 843	261	672	948	(276)	-29,1%	2 843
<b>Transport Assets</b>		<b>2 186</b>	<b>3 130</b>	<b>3 130</b>	<b>-</b>	<b>82</b>	<b>1 043</b>	<b>(962)</b>	<b>-92,2%</b>	<b>3 130</b>
Transport Assets		2 186	3 130	3 130	-	82	1 043	(962)	-92,2%	3 130
<b>Land</b>		-	-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	51 200	44 389	44 389	820	2 233	14 796	12 563	84,9%	44 389

**UMDONI MUNICIPALITY IN-YEAR REPORT FOR OCTOBER (M04) 2025/26 FINANCIAL YEAR**



I, \_\_\_\_\_ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 30<sup>th</sup> October 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.

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**Mr W.T. GUMEDE**

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**DATE**

**ACTING MUNICIPAL MANAGER**