

# **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**

**November 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 R180,9 million against year-to-date budget of R167,9 million giving rise to a variance of 8%. Variance contributing factors are explained in the subheadings of the revenue items.

#### *Property Rates*

The amount accrued on rates amounts to R67,1 million, against the expected R57,4 million. This has resulted to 17% variance. The variance is caused by the customers who opted for annual debit raising.

#### *Refuse Removal*

Amount accrued on refuse removal is R8,3 million against the expected R5,8 million. Variance is sitting at 42%. 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 R4,3 million against the expected R5,4 million. The variance is 20%. This under performance is due to the Standard bank fixed deposit which will only reflect interest on the maturity of the investment.

#### *Other Own Revenue*

Rental of facilities and Equipment; R3,1 million has been recognised against the expected budget R3,1 million. Variance is sitting 0%.

Fines; R 523 922,52 has been recognised instead of the expected R 667 835,00 Variance is 22%. This variance is significant variance is a result of traffic fines not yet recorded because of the traffic fines system being faulty.

Licenses and permits; R1,4 million has been recognised, and the municipality expected to recognise R 1,3 million. Variance is sitting at 4%.

Agency Fees; The amount recognised amounts to R 938 268,71 and the municipality expected to recognise R 936 250,00. Variance is sitting at 0%.

Other operational Revenue; R140 906,79 has been recognised instead of the expected R 208 565,00 . This category includes general revenue sources like building plan fees, subdivisions revenue, campsite fees and scholar patrol revenue. The variance is 32%. This variance is so significant, but it is expected to improve in the third quarter of the year as campsite fees are expected during the festive season.

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Interest earned from receivables; R 856 253,54 has been accrued instead of the expected R 765 385,00. Variance is 12%. 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 R85,3 million instead of the expected R83,5 million Variance amounts to 2%.

### **Operating Expenditure**

On the operating expenditure, R171,1 million was spent against the year-to-date budget of R187,05 million giving rise to a variance of 9%. Major contributors to this variance are contracted services with a variance of 20,09 million, other bad debt written off with a variance of R11,4 million and irrecoverable bad debt written off and employee related costs with a variance of 7,4 million.

### *Employee Costs*

As at end of November 2025 the municipality has spent R81,6 million on employee related costs against the expected R74,1 million. The variance is sitting at 10%. This variance is caused by the payment of bonuses and salary equalisation.

### *Remuneration of Councillors*

Amount spent totals to R7,4 million against the year-to-date budget of R7,7 million. Variance is sitting at 4%.

### *Operational Costs*

This line item includes all the other operating expenses like accommodation, telephone, electricity, protective clothing, audit fees etc. Expenditure is R30,4 million against budget of R27,7 million. The variance is sitting at 10%. The variance is due to the payment made in November for the external audit fees and software licenses also paid this month.

### *Debt Impairment*

Expenditure is (R8,4 million) against the expected budget of R 3,03 million. The variance is sitting at 378% and is a result of the debt relief programme (debt written off).

*Depreciation & Asset Impairment*

Expenditure is R17,5 million against the expected budget of R17,8 million. The variance is 2%.

*Inventory Consumed*

This category includes budget for cleaning material, material for roads maintenance and stationery. Expenditure is R2,6 million against the expected budget of R3,1 million. Variance is sitting at 14%. Cleaning material and stationery are bought quarterly or as when needed.

*Contracted Services*

Expenditure is R30,3 million against the year-to-date budget of R50,4 million. Variance is 40%. The variance is at this percentage because of the projects undergoing SCM processes expenditure will reflect when payments are made.

*Transfers and Subsidies*

Expenditure is R 1,04 million against the year-to-date budget of R1,9 million the variance is 47%. 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 29,4 million against the expected R33,7 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                               | 16 829 431,83              | 22 038 100,00        | 30 836 174.00               | 76%                             |
| 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                           | 11 754 629,36              | 49 213 043.00        | 49 213 043.00               | 24%                             |
| <b>TOTAL</b>  | <b>29 444 120.12</b>       | <b>72 120 708.00</b> | <b>80 918 782.00</b>        | <b>41%</b>                      |

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**CONDITIONAL OPERATIONAL GRANTS**

| Funding  | Allocation           | Received             | Year-to-date Expenditure | Percentage spent to date |
|--|----------------------|----------------------|--------------------------|--------------------------|
| MIG -Opex  | 1 866 400.00         | 1 159 900,00         | 1 122 357,83             | 97%                      |
| EPWP   | 1 385 000.00         | 300 869.57           | 1 217 313,90             | 404%                     |
| FMG  | 2000 000.00          | 2000 000.00          | 576 067,61               | 29%                      |
| 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  | <b>11 554 000.00</b> | <b>11 291 000,00</b> | <b>4 337 139,34</b>      | <b>38%</b>               |

### **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 3.73:1). 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.

|                     |             |      |
|---------------------|-------------|------|
|                     |             | 3,73 |
| Current Assets      | 265 987 327 |      |
| Current Liabilities | 71 308 509  |      |

### **Cash Flows**

The municipality ended the month with a positive cash and cash equivalents balance R140,6 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 - M05 November |                    |                     |                    |                    |                    |                    |                     |                   |                       |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|-----------------------|
| Description<br>R thousands   | 2024/25            | Budget Year 2025/26 |                    |                    |                    |                    |                     |                   |                       |
|  | Audited<br>Outcome | Original<br>Budget  | Adjusted<br>Budget | Monthly<br>Actual  | YearTD<br>Actual   | YearTD<br>Budget   | YTD Variance        | YTD Variance<br>% | Full Year<br>Forecast |
| <b>Financial Performance</b>   |                    |                     |                    |                    |                    |                    |                     |                   |                       |
| Property rates   | 129 634            | 137 803             | 137 803            | 9 854              | 67 126             | 57 418             | 9 708               | 17%               | 137 803               |
| Service charges  | 12 431             | 14 136              | 14 136             | 1 066              | 8 386              | 5 890              | 2 497               | 42%               | 14 136                |
| Investment revenue   | 14 037             | 13 000              | 13 000             | 680                | 4 351              | 5 417              | (1 066)             | -20%              | 13 000                |
| Transfers and subsidies - Operational                                    | 203 943            | 200 570             | 200 570            | 2 686              | 85 351             | 83 571             | 1 780               | 2%                | 200 570               |
| Other own revenue  | 43 862             | 37 532              | 37 532             | 2 977              | 15 733             | 15 638             | 94                  | 1%                | 37 532                |
| <b>Total Revenue (excluding capital transfers and subsidies)</b>         | <b>403 908</b>     | <b>403 041</b>      | <b>403 041</b>     | <b>17 263</b>      | <b>180 947</b>     | <b>167 934</b>     | <b>13 013</b>       | <b>8%</b>         | <b>403 041</b>        |
| Employee costs   | 162 243            | 177 968             | 177 968            | 22 961             | 81 649             | 74 153             | 7 496               | 10%               | 177 968               |
| Remuneration of Councillors  | 16 853             | 18 539              | 18 539             | 1 888              | 7 447              | 7 725              | (278)               | -4%               | 18 539                |
| Depreciation and amortisation  | 49 764             | 42 917              | 42 917             | 3 524              | 17 579             | 17 882             | (303)               | -2%               | 42 917                |
| Interest   | 1 178              | 2 367               | 2 367              | -                  | 2                  | 986                | (984)               | -100%             | 2 367                 |
| Inventory consumed and bulk purchases                                    | 6 145              | 7 500               | 7 500              | 1 051              | 2 679              | 3 125              | (446)               | -14%              | 7 500                 |
| Transfers and subsidies  | 3 309              | 4 769               | 4 769              | 440                | 1 048              | 1 987              | (939)               | -47%              | 4 769                 |
| Other expenditure  | 190 323            | 194 882             | 194 882            | 17 930             | 60 740             | 81 201             | (20 460)            | -25%              | 194 882               |
| <b>Total Expenditure</b>   | <b>429 815</b>     | <b>448 943</b>      | <b>448 943</b>     | <b>47 794</b>      | <b>171 145</b>     | <b>187 059</b>     | <b>(15 914)</b>     | <b>-9%</b>        | <b>448 943</b>        |
| <b>Surplus/(Deficit)</b>   | <b>(25 908)</b>    | <b>(45 901)</b>     | <b>(45 901)</b>    | <b>(30 530)</b>    | <b>9 802</b>       | <b>(19 125)</b>    | <b>28 927</b>       | <b>-151%</b>      | <b>(45 901)</b>       |
| Transfers and subsidies - capital (monetary allocations)                 | 43 519             | 36 462              | 36 462             | 6 477              | 20 343             | 15 192             | 5 151               | 34%               | 36 462                |
| Transfers and subsidies - capital (in-kind)                              | 85                 | -                   | -                  | -                  | -                  | -                  | -                   | -                 | -                     |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>     | <b>17 696</b>      | <b>(9 440)</b>      | <b>(9 440)</b>     | <b>(24 053)</b>    | <b>30 145</b>      | <b>(3 933)</b>     | <b>34 078</b>       | <b>-866%</b>      | <b>(9 440)</b>        |
| Share of surplus/ (deficit) of associate                                 | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                 | -                     |
| <b>Surplus/ (Deficit) for the year</b>                                   | <b>17 696</b>      | <b>(9 440)</b>      | <b>(9 440)</b>     | <b>(24 053)</b>    | <b>30 145</b>      | <b>(3 933)</b>     | <b>34 078</b>       | <b>-866%</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>5 660</b>       | <b>29 444</b>      | <b>33 716</b>      | <b>(4 272)</b>      | <b>-13%</b>       | <b>80 919</b>         |
| Capital transfers recognised   | 37 921             | 31 706              | 31 706             | 3 109              | 17 689             | 13 211             | 4 479               | 34%               | 31 706                |
| Borrowing  | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                 | -                     |
| Internally generated funds   | 13 620             | 49 213              | 49 213             | 2 551              | 11 755             | 20 505             | (8 751)             | -43%              | 49 213                |
| <b>Total sources of capital funds</b>                                    | <b>51 540</b>      | <b>80 919</b>       | <b>80 919</b>      | <b>5 660</b>       | <b>29 444</b>      | <b>33 716</b>      | <b>(4 272)</b>      | <b>-13%</b>       | <b>80 919</b>         |
| <b>Financial position</b>  |                    |                     |                    |                    |                    |                    |                     |                   |                       |
| Total current assets   | 254 100            | 317 804             | 317 804            |                    | 265 987            |                    |                     |                   | 317 804               |
| Total non current assets   | 645 766            | 725 484             | 725 484            |                    | 677 654            |                    |                     |                   | 725 484               |
| Total current liabilities  | 76 785             | 189 199             | 189 199            |                    | 71 309             |                    |                     |                   | 189 199               |
| Total non current liabilities  | 47 798             | 58 145              | 58 145             |                    | 46 868             |                    |                     |                   | 58 145                |
| Community wealth/Equity  | 795 283            | 795 944             | 795 944            |                    | 849 518            |                    |                     |                   | 795 944               |
| <b>Cash flows</b>  |                    |                     |                    |                    |                    |                    |                     |                   |                       |
| Net cash from (used) operating   | 54 520             | 15 124              | 15 124             | (24 469)           | 35 600             | 6 302              | (29 299)            | -465%             | 15 124                |
| Net cash from (used) investing   | (51 540)           | (88 057)            | (88 057)           | (14 003)           | (44 351)           | (36 690)           | 7 661               | -21%              | (88 057)              |
| Net cash from (used) financing   | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                 | -                     |
| <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>140 648</b>     | <b>187 721</b>     | <b>47 074</b>       | <b>25%</b>        | <b>76 465</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   | 10 916             | 13 162              | 4 754              | 4 443              | 4 319              | 4 921              | 18 560              | 173 691           | 234 766               |
| <b>Creditors Age Analysis</b>  |                    |                     |                    |                    |                    |                    |                     |                   |                       |
| Total Creditors  | 8 942              | 1 578               | 332                | 2 370              | 1 185              | -                  | -                   | -                 | 14 407                |

## 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) - M05 November |     |                    |                    |                     |                   |               |                  |               |                 |                       |
|--|-----|--------------------|--------------------|---------------------|-------------------|---------------|------------------|---------------|-----------------|-----------------------|
| Description<br>R thousands   | Ref | 2024/25            |                    | Budget Year 2025/26 |                   |               |                  |               |                 |                       |
|  |     | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget  | Monthly<br>Actual | YearTD Actual | YearTD<br>Budget | YTD<br>Budget | YTD<br>Variance | Full Year<br>Forecast |
| <b>Revenue - Functional</b>  |     |                    |                    |                     |                   |               |                  |               |                 |                       |
| <i>Governance and administration</i>   |     | 351 029            | 357 087            | 357 087             | 12 606            | 157 914       | 148 786          | 9 128         | 6%              | 357 087               |
| Executive and council  |     | 182 907            | 182 785            | 182 785             | 3                 | 76 161        | 76 160           | 1             | 0%              | 182 785               |
| Finance and administration   |     | 168 122            | 174 302            | 174 302             | 12 602            | 81 753        | 72 626           | 9 127         | 13%             | 174 302               |
| Internal audit   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <i>Community and public safety</i>   |     | 16 233             | 12 328             | 12 328              | 2 349             | 7 459         | 5 137            | 2 322         | 45%             | 12 328                |
| Community and social services  |     | 15 805             | 11 777             | 11 777              | 2 302             | 7 266         | 4 907            | 2 359         | 48%             | 11 777                |
| Sport and recreation   |     | 391                | 513                | 513                 | 44                | 176           | 214              | (38)          | -18%            | 513                   |
| Public safety  |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| Housing  |     | 37                 | 38                 | 38                  | 3                 | 16            | 16               | 0             | 1%              | 38                    |
| Health   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <i>Economic and environmental services</i>   |     | 65 764             | 54 114             | 54 114              | 7 542             | 26 675        | 22 548           | 4 128         | 18%             | 54 114                |
| Planning and development   |     | 3 878              | 3 931              | 3 931               | 61                | 1 551         | 1 638            | (87)          | -5%             | 3 931                 |
| Road transport   |     | 61 885             | 50 184             | 50 184              | 7 480             | 25 124        | 20 910           | 4 215         | 20%             | 50 184                |
| Environmental protection   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <i>Trading services</i>  |     | 14 486             | 15 973             | 15 973              | 1 244             | 9 242         | 6 655            | 2 586         | 39%             | 15 973                |
| Energy sources   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| Water management   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| Waste water management   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| Waste management   |     | 14 486             | 15 973             | 15 973              | 1 244             | 9 242         | 6 655            | 2 586         | 39%             | 15 973                |
| <i>Other</i>   | 4   | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <b>Total Revenue - Functional</b>  | 2   | 447 512            | 439 503            | 439 503             | 23 741            | 201 290       | 183 126          | 18 164        | 10%             | 439 503               |
| <b>Expenditure - Functional</b>  |     |                    |                    |                     |                   |               |                  |               |                 |                       |
| <i>Governance and administration</i>   |     | 206 396            | 211 029            | 211 029             | 24 321            | 83 597        | 87 929           | (4 332)       | -5%             | 211 029               |
| Executive and council  |     | 42 240             | 48 130             | 48 130              | 6 639             | 20 723        | 20 054           | 669           | 3%              | 48 130                |
| Finance and administration   |     | 162 862            | 160 719            | 160 719             | 17 530            | 62 317        | 66 966           | (4 649)       | -7%             | 160 719               |
| Internal audit   |     | 1 293              | 2 180              | 2 180               | 152               | 556           | 908              | (352)         | -39%            | 2 180                 |
| <i>Community and public safety</i>   |     | 64 584             | 76 515             | 76 515              | 8 912             | 31 738        | 31 881           | (144)         | 0%              | 76 515                |
| Community and social services  |     | 26 339             | 30 189             | 30 189              | 3 408             | 12 014        | 12 579           | (564)         | -4%             | 30 189                |
| Sport and recreation   |     | 27 923             | 36 601             | 36 601              | 4 333             | 15 547        | 15 250           | 297           | 2%              | 36 601                |
| Public safety  |     | 7 528              | 6 512              | 6 512               | 803               | 2 910         | 2 713            | 196           | 7%              | 6 512                 |
| Housing  |     | 2 792              | 3 213              | 3 213               | 368               | 1 266         | 1 339            | (72)          | -5%             | 3 213                 |
| Health   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <i>Economic and environmental services</i>   |     | 128 589            | 119 226            | 119 226             | 10 676            | 41 940        | 49 678           | (7 738)       | -16%            | 119 226               |
| Planning and development   |     | 15 279             | 21 855             | 21 855              | 1 752             | 8 186         | 9 106            | (920)         | -10%            | 21 855                |
| Road transport   |     | 113 310            | 97 371             | 97 371              | 8 925             | 33 754        | 40 571           | (6 817)       | -17%            | 97 371                |
| Environmental protection   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <i>Trading services</i>  |     | 30 247             | 42 172             | 42 172              | 3 884             | 13 871        | 17 572           | (3 701)       | -21%            | 42 172                |
| Energy sources   |     | 3 984              | 3 400              | 3 400               | -                 | -             | 1 417            | (1 417)       | -100%           | 3 400                 |
| Water management   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| Waste water management   |     | 645                | -                  | -                   | -                 | 26            | -                | 26            | -               | -                     |
| Waste management   |     | 25 618             | 38 772             | 38 772              | 3 884             | 13 845        | 16 155           | (2 310)       | -14%            | 38 772                |
| <i>Other</i>   |     | -                  | -                  | -                   | -                 | -             | -                | -             | -               | -                     |
| <b>Total Expenditure - Functional</b>  | 3   | 429 815            | 448 943            | 448 943             | 47 794            | 171 145       | 187 059          | (15 914)      | -9%             | 448 943               |
| <b>Surplus/ (Deficit) for the year</b>   |     | 17 696             | (9 440)            | (9 440)             | (24 053)          | 30 145        | (3 933)          | 34 078        | -866%           | (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) - M05 November |     |                 |                 |                     |                |               |               |              |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>   |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Revenue by Vote</b>   | 1   |                 |                 |                     |                |               |               |              |                |                    |
| Vote 1 - COUNCIL GENERAL   |     | 182 907         | 182 012         | 182 012             | 3              | 76 161        | 75 838        | 323          | 0,4%           | 182 012            |
| Vote 2 - FINANCIAL SERVICES  |     | 160 447         | 166 371         | 166 371             | 11 942         | 78 525        | 69 321        | 9 203        | 13,3%          | 166 371            |
| Vote 3 - TECHNICAL SERVICES  |     | 68 292          | 58 562          | 58 562              | 8 059          | 30 972        | 24 401        | 6 571        | 26,9%          | 58 562             |
| Vote 4 - CORPORATE SERVICES  |     | 7 674           | 7 931           | 7 931               | 660            | 3 228         | 3 305         | (76)         | -2,3%          | 7 931              |
| Vote 5 - COMMUNITY SERVICES  |     | 24 312          | 20 695          | 20 695              | 3 015          | 10 853        | 8 623         | 2 230        | 25,9%          | 20 695             |
| Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT  |     | 3 878           | 3 931           | 3 931               | 61             | 1 551         | 1 638         | (87)         | -5,3%          | 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   | 447 512         | 439 503         | 439 503             | 23 741         | 201 290       | 183 126       | 18 164       | 9,9%           | 439 503            |
| <b>Expenditure by Vote</b>   | 1   |                 |                 |                     |                |               |               |              |                |                    |
| Vote 1 - COUNCIL GENERAL   |     | 44 125          | 51 924          | 51 924              | 6 791          | 21 280        | 21 635        | (355)        | -1,6%          | 51 924             |
| Vote 2 - FINANCIAL SERVICES  |     | 69 451          | 52 799          | 52 799              | 3 993          | 15 458        | 22 000        | (6 542)      | -29,7%         | 52 799             |
| Vote 3 - TECHNICAL SERVICES  |     | 130 773         | 122 239         | 122 239             | 10 958         | 41 066        | 50 933        | (9 867)      | -19,4%         | 122 239            |
| Vote 4 - CORPORATE SERVICES  |     | 69 445          | 81 545          | 81 545              | 11 081         | 36 100        | 33 977        | 2 122        | 6,2%           | 81 545             |
| Vote 5 - COMMUNITY SERVICES  |     | 101 278         | 121 220         | 121 220             | 13 281         | 49 245        | 50 508        | (1 263)      | -2,5%          | 121 220            |
| Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT  |     | 14 743          | 19 214          | 19 214              | 1 690          | 7 997         | 8 006         | (9)          | -0,1%          | 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   | 429 815         | 448 943         | 448 943             | 47 794         | 171 145       | 187 059       | (15 914)     | -8,5%          | 448 943            |
| <b>Surplus/ (Deficit) for the year</b>   | 2   | 17 696          | (9 440)         | (9 440)             | (24 053)       | 30 145        | (3 933)       | 34 078       | -866,4%        | (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) - M05 November |     |                    |                    |                     |                   |                |                  |                 |                 |                       |
|--|-----|--------------------|--------------------|---------------------|-------------------|----------------|------------------|-----------------|-----------------|-----------------------|
| Description<br>R thousands   | Ref | 2024/25            |                    | Budget Year 2025/26 |                   |                |                  |                 |                 |                       |
|  |     | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget  | Monthly<br>Actual | YearTD Actual  | YearTD<br>Budget | YTD<br>Variance | YTD<br>Variance | Full Year<br>Forecast |
| <b>Revenue</b>   |     |                    |                    |                     |                   |                |                  |                 |                 |                       |
| Exchange Revenue   |     |                    |                    |                     |                   |                |                  |                 |                 |                       |
| Service charges - Electricity  |     | 1                  | -                  | -                   | 0                 | 1              | -                | 1               |                 | -                     |
| Service charges - Water  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Service charges - Waste Water Management   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Service charges - Waste management   |     | 12 430             | 14 136             | 14 136              | 1 065             | 8 386          | 5 890            | 2 496           | 42%             | 14 136                |
| Sale of Goods and Rendering of Services  |     | 13 664             | 7 761              | 7 761               | 289               | 2 560          | 3 234            | (674)           | -21%            | 7 761                 |
| Agency services  |     | 2 339              | 2 247              | 2 247               | 169               | 938            | 936              | 2               | 0%              | 2 247                 |
| Interest   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Interest earned from Receivables   |     | 2 056              | 1 837              | 1 837               | 179               | 856            | 765              | 91              | 12%             | 1 837                 |
| Interest earned from Current and Non Current Assets  |     | 14 037             | 13 000             | 13 000              | 680               | 4 351          | 5 417            | (1 066)         | -20%            | 13 000                |
| Dividends  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Rent on Land   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Rental from Fixed Assets   |     | 7 340              | 7 644              | 7 644               | 670               | 3 199          | 3 185            | 14              | 0%              | 7 644                 |
| Licence and permits  |     | 7                  | 10                 | 10                  | -                 | 10             | 4                | 6               | 148%            | 10                    |
| Special rating levies  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Operational Revenue  |     | 484                | 501                | 501                 | 14                | 141            | 209              | (68)            | -32%            | 501                   |
| Non-Exchange Revenue   |     |                    |                    |                     |                   |                |                  |                 |                 |                       |
| Property rates   |     | 129 634            | 137 803            | 137 803             | 9 854             | 67 126         | 57 418           | 9 708           | 17%             | 137 803               |
| Surcharges and Taxes   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Fines, penalties and forfeits  |     | 1 330              | 1 603              | 1 603               | 193               | 524            | 668              | (144)           | -22%            | 1 603                 |
| Licence and permits  |     | 3 104              | 3 272              | 3 272               | 203               | 1 422          | 1 363            | 58              | 4%              | 3 272                 |
| Transfer and subsidies - Operational   |     | 203 943            | 200 570            | 200 570             | 2 686             | 85 351         | 83 571           | 1 780           | 2%              | 200 570               |
| Interest   |     | 14 456             | 12 658             | 12 658              | 1 260             | 6 082          | 5 274            | 808             | 15%             | 12 658                |
| Fuel Levy  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Operational Revenue  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Gains on disposal of Assets  |     | (109)              | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Other Gains  |     | (808)              | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Discontinued Operations  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| <b>Total Revenue (excluding capital transfers and</b>  |     | <b>403 908</b>     | <b>403 041</b>     | <b>403 041</b>      | <b>17 263</b>     | <b>180 947</b> | <b>167 934</b>   | <b>-</b>        | <b>403 041</b>  |                       |
| <b>Expenditure By Type</b>   |     |                    |                    |                     |                   |                |                  |                 |                 |                       |
| Employee related costs   |     | 162 243            | 177 968            | 177 968             | 22 961            | 81 649         | 74 153           | 7 496           | 10%             | 177 968               |
| Remuneration of councillors  |     | 16 853             | 18 539             | 18 539              | 1 888             | 7 447          | 7 725            | (278)           | -4%             | 18 539                |
| Bulk purchases - electricity   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Inventory consumed   |     | 6 145              | 7 500              | 7 500               | 1 051             | 2 679          | 3 125            | (446)           | -14%            | 7 500                 |
| Debt impairment  |     | (263)              | 7 280              | 7 280               | -                 | (8 440)        | 3 033            | (11 473)        | -378%           | 7 280                 |
| Depreciation and amortisation  |     | 49 764             | 42 917             | 42 917              | 3 524             | 17 579         | 17 882           | (303)           | -2%             | 42 917                |
| Interest   |     | 1 178              | 2 367              | 2 367               | -                 | 2              | 986              | (984)           | -100%           | 2 367                 |
| Contracted services  |     | 107 543            | 120 965            | 120 965             | 8 849             | 30 305         | 50 402           | (20 097)        | -40%            | 120 965               |
| Transfers and subsidies  |     | 3 309              | 4 769              | 4 769               | 440               | 1 048          | 1 987            | (939)           | -47%            | 4 769                 |
| Irrecoverable debts written off  |     | 26 419             | -                  | -                   | -                 | 8 418          | -                | 8 418           | -               | -                     |
| Operational costs  |     | 56 497             | 66 637             | 66 637              | 9 081             | 30 457         | 27 765           | 2 692           | 10%             | 66 637                |
| Losses on Disposal of Assets   |     | 127                | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Other Losses   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| <b>Total Expenditure</b>   |     | <b>429 815</b>     | <b>448 943</b>     | <b>448 943</b>      | <b>47 794</b>     | <b>171 145</b> | <b>187 059</b>   | <b>(15 914)</b> | <b>-9%</b>      | <b>448 943</b>        |
| <b>Surplus/(Deficit)</b>   |     | <b>(25 908)</b>    | <b>(45 901)</b>    | <b>(45 901)</b>     | <b>(30 530)</b>   | <b>9 802</b>   | <b>(19 125)</b>  | <b>15 914</b>   | <b>(0)</b>      | <b>(45 901)</b>       |
| Transfers and subsidies - capital (monetary allocations)   |     | 43 519             | 36 462             | 36 462              | 6 477             | 20 343         | 15 192           | 5 151           | 0               | 36 462                |
| Transfers and subsidies - capital (in-kind)  |     | 85                 | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |     | <b>17 696</b>      | <b>(9 440)</b>     | <b>(9 440)</b>      | <b>(24 053)</b>   | <b>30 145</b>  | <b>(3 933)</b>   |                 |                 | <b>(9 440)</b>        |
| Income Tax   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| <b>Surplus/(Deficit) after income tax</b>  |     | <b>17 696</b>      | <b>(9 440)</b>     | <b>(9 440)</b>      | <b>(24 053)</b>   | <b>30 145</b>  | <b>(3 933)</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>17 696</b>      | <b>(9 440)</b>     | <b>(9 440)</b>      | <b>(24 053)</b>   | <b>30 145</b>  | <b>(3 933)</b>   |                 |                 | <b>(9 440)</b>        |
| Share of Surplus/Deficit attributable to Associate   |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| Intercompany/Parent subsidiary transactions  |     | -                  | -                  | -                   | -                 | -              | -                | -               |                 | -                     |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>17 696</b>      | <b>(9 440)</b>     | <b>(9 440)</b>      | <b>(24 053)</b>   | <b>30 145</b>  | <b>(3 933)</b>   |                 |                 | <b>(9 440)</b>        |

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

The overall actual expenditure incurred is R29,4 million whilst year to date expenditure is sitting at R33,7 million. The overall variance is sitting at 13%. 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 R362 320,00. The variance is 137%.

Corporate Services; capex has an actual expenditure incurred of R 11,7 million while the year to date budget is sitting at R 20,5 million in the capex funded by municipal own funding. This results in a variance of 43%.

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

| KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November   |     |                 |                 |                     |                |               |               |              |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description   | Ref | 2024/25         |                 | Budget Year 2025/26 |                |               |               |              |                |                    |
|  |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands  | 1   |                 |                 |                     |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | 2   |                 |                 |                     |                |               |               |              |                |                    |
| Vote 1 - COUNCIL GENERAL   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Vote 2 - FINANCIAL SERVICES  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Vote 3 - TECHNICAL SERVICES  |     | -               | 1 647           | 1 647               | -              | -             | 686           | (686)        | -100%          | 1 647              |
| Vote 4 - CORPORATE SERVICES  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Vote 5 - COMMUNITY SERVICES  |     | -               | 3 083           | 3 083               | -              | -             | 1 284         | (1 284)      | -100%          | 3 083              |
| Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT  |     | -               | 870             | 870                 | -              | 860           | 362           | 498          | 137%           | 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               | -              | 860           | 2 333         | (1 473)      | -63%           | 5 599              |
| <b>Single Year expenditure appropriation</b>   | 2   |                 |                 |                     |                |               |               |              |                |                    |
| Vote 1 - COUNCIL GENERAL   |     | -               | 87              | 87                  | -              | -             | 36            | (36)         | -100%          | 87                 |
| Vote 2 - FINANCIAL SERVICES  |     | 145             | 130             | 130                 | -              | -             | 54            | (54)         | -100%          | 130                |
| Vote 3 - TECHNICAL SERVICES  |     | 39 933          | 55 277          | 55 277              | 5 327          | 19 048        | 23 032        | (3 984)      | -17%           | 55 277             |
| Vote 4 - CORPORATE SERVICES  |     | 5 007           | 18 652          | 18 652              | 333            | 9 536         | 7 772         | 1 764        | 23%            | 18 652             |
| Vote 5 - COMMUNITY SERVICES  |     | 4 522           | 1 087           | 1 087               | -              | -             | 453           | (453)        | -100%          | 1 087              |
| Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT  |     | 1 933           | 87              | 87                  | -              | -             | 36            | (36)         | -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              | 5 660          | 28 584        | 31 383        | (2 799)      | -9%            | 75 320             |
| <b>Total Capital Expenditure</b>   | 3   | 51 540          | 80 919          | 80 919              | 5 660          | 29 444        | 33 716        | (4 272)      | -13%           | 80 919             |
| <b>Capital Expenditure - Functional Classification</b>   |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | 5 152           | 18 900          | 18 900              | 333            | 9 536         | 7 875         | 1 661        | 21%            | 18 900             |
| Executive and council  |     |                 | 87              | 87                  | -              | -             | 36            | (36)         | -100%          | 87                 |
| Finance and administration   |     | 5 152           | 18 813          | 18 813              | 333            | 9 536         | 7 839         | 1 697        | 22%            | 18 813             |
| Internal audit   |     |                 | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>   |     | 18 119          | 18 674          | 18 674              | 2 171          | 4 777         | 7 781         | (3 004)      | -39%           | 18 674             |
| Community and social services  |     | 11 532          | 15 935          | 15 935              | 2 171          | 4 777         | 6 640         | (1 862)      | -28%           | 15 935             |
| Sport and recreation   |     | 2 608           | 2 739           | 2 739               | -              | -             | 1 141         | (1 141)      | -100%          | 2 739              |
| Public safety  |     | 3 978           | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Housing  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Health   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>   |     | 28 168          | 40 736          | 40 736              | 938            | 12 912        | 16 973        | (4 061)      | -24%           | 40 736             |
| Planning and development   |     | 1 933           | 957             | 957                 | -              | 860           | 399           | 462          | 116%           | 957                |
| Road transport   |     | 26 235          | 39 779          | 39 779              | 938            | 12 052        | 16 575        | (4 523)      | -27%           | 39 779             |
| Environmental protection   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>  |     | 101             | 2 609           | 2 609               | 2 218          | 2 218         | 1 087         | 1 132        | 104%           | 2 609              |
| Energy sources   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Water management   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Waste water management   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Waste management   |     | 101             | 2 609           | 2 609               | 2 218          | 2 218         | 1 087         | 1 132        | 104%           | 2 609              |
| <b>Other</b>   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | 51 540          | 80 919          | 80 919              | 5 660          | 29 444        | 33 716        | (4 272)      | -13%           | 80 919             |
| <b>Funded by:</b>  |     |                 |                 |                     |                |               |               |              |                |                    |
| National Government  |     | 36 036          | 30 836          | 30 836              | 3 109          | 16 829        | 12 848        | 3 981        | 31%            | 30 836             |
| Provincial Government  |     | 1 884           | 870             | 870                 | -              | 860           | 362           | 498          | 137%           | 870                |
| District Municipality  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparntn Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>  |     | 37 921          | 31 706          | 31 706              | 3 109          | 17 689        | 13 211        | 4 479        | 34%            | 31 706             |
| <b>Borrowing</b>   | 6   | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>  |     | 13 620          | 49 213          | 49 213              | 2 551          | 11 755        | 20 505        | (8 751)      | -43%           | 49 213             |
| <b>Total Capital Funding</b>   | 7   | 51 540          | 80 919          | 80 919              | 5 660          | 29 444        | 33 716        | (4 272)      | -13%           | 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 - M05 November |     |                    |                     |                    |                |                       |
|---|-----|--------------------|---------------------|--------------------|----------------|-----------------------|
| Description<br>R thousands  | Ref | 2024/25            | Budget Year 2025/26 |                    |                |                       |
|   |     | Audited<br>Outcome | Original Budget     | Adjusted<br>Budget | YearTD Actual  | Full Year<br>Forecast |
| <b>ASSETS</b>   | 1   |                    |                     |                    |                |                       |
| <b>Current assets</b>   |     |                    |                     |                    |                |                       |
| Cash and cash equivalents   |     | 149 379            | 144 813             | 144 813            | 140 648        | 144 813               |
| Trade and other receivables from exchange transactions                                |     | 30 643             | 29 758              | 29 758             | 21 179         | 29 758                |
| Receivables from non-exchange transactions  |     | 73 931             | 115 639             | 115 639            | 83 052         | 115 639               |
| Current portion of non-current receivables  |     |                    | —                   | —                  | —              | —                     |
| Inventory   |     |                    | —                   | —                  | —              | —                     |
| VAT   |     |                    | 26 806              | 26 806             | 20 961         | 26 806                |
| Other current assets  |     | 147                | 789                 | 789                | 147            | 789                   |
| <b>Total current assets</b>   |     | <b>254 100</b>     | <b>317 804</b>      | <b>317 804</b>     | <b>265 987</b> | <b>317 804</b>        |
| <b>Non current assets</b>   |     |                    |                     |                    |                |                       |
| Investments   |     |                    | —                   | —                  | —              | —                     |
| Investment property   |     | 7 118              | 6 815               | 6 815              | 6 954          | 6 815                 |
| Property, plant and equipment   |     | 638 350            | 718 427             | 718 427            | 670 417        | 718 427               |
| Biological assets   |     |                    | —                   | —                  | —              | —                     |
| Living and non-living resources   |     |                    | —                   | —                  | —              | —                     |
| Heritage assets   |     | 261                | 261                 | 261                | 261            | 261                   |
| Intangible assets   |     | 36                 | (19)                | (19)               | 22             | (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>645 766</b>     | <b>725 484</b>      | <b>725 484</b>     | <b>677 654</b> | <b>725 484</b>        |
| <b>TOTAL ASSETS</b>   |     | <b>899 866</b>     | <b>1 043 289</b>    | <b>1 043 289</b>   | <b>943 642</b> | <b>1 043 289</b>      |
| <b>LIABILITIES</b>  |     |                    |                     |                    |                |                       |
| <b>Current liabilities</b>  |     |                    |                     |                    |                |                       |
| Bank overdraft  |     |                    | —                   | —                  | —              | —                     |
| Financial liabilities   |     | 33                 | 301                 | 301                | 344            | 301                   |
| Consumer deposits   |     | 2 540              | 2 526               | 2 526              | 2 526          | 2 526                 |
| Trade and other payables from exchange transactions                                   |     | 60 129             | 171 470             | 171 470            | 37 237         | 171 470               |
| Trade and other payables from non-exchange transactions                               |     | 11 528             | 3 255               | 3 255              | 20 832         | 3 255                 |
| Provision   |     |                    | 3 339               | 3 339              | 6 166          | 3 339                 |
| VAT   |     |                    | 8 307               | 8 307              | 4 202          | 8 307                 |
| Other current liabilities   |     | 2 556              | —                   | —                  | —              | —                     |
| <b>Total current liabilities</b>  |     | <b>76 785</b>      | <b>189 199</b>      | <b>189 199</b>     | <b>71 309</b>  | <b>189 199</b>        |
| <b>Non current liabilities</b>  |     |                    |                     |                    |                |                       |
| Financial liabilities   |     |                    | 175                 | 175                | 89             | 175                   |
| Provision   |     | 12 623             | 26 763              | 26 763             | 19 148         | 26 763                |
| Long term portion of trade payables   |     |                    | —                   | —                  | —              | —                     |
| Other non-current liabilities   |     | 35 175             | 31 207              | 31 207             | 27 631         | 31 207                |
| <b>Total non current liabilities</b>  |     | <b>47 798</b>      | <b>58 145</b>       | <b>58 145</b>      | <b>46 868</b>  | <b>58 145</b>         |
| <b>TOTAL LIABILITIES</b>  |     | <b>124 583</b>     | <b>247 345</b>      | <b>247 345</b>     | <b>118 177</b> | <b>247 345</b>        |
| <b>NET ASSETS</b>   | 2   | <b>775 283</b>     | <b>795 944</b>      | <b>795 944</b>     | <b>825 465</b> | <b>795 944</b>        |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                    |                     |                    |                |                       |
| Accumulated Surplus/(Deficit)   |     | 791 696            | 792 581             | 792 581            | 845 931        | 792 581               |
| Reserves and funds  |     | 3 587              | 3 363               | 3 363              | 3 587          | 3 363                 |
| Other   |     |                    | —                   | —                  | —              | —                     |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | 2   | <b>795 283</b>     | <b>795 944</b>      | <b>795 944</b>     | <b>849 518</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 November 2025 is R140,6 million. This is less than the budgeted R187,7 million. Narrations per category are as follows;

### *Property Rates*

Collections are R67,02 million to date are more than the anticipated year to date budget of R48,8 million. Variance is sitting at 37%. 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 6,2 million against the expected R5,7 million. The variance is 8% 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 R4,3 million was recognised against the expected interest of R5,4 million which results in a variance of 20%.

### *Transfers and Subsidies - Operational*

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

### *Suppliers and Employees*

Payments to suppliers and employees have a variance of 1% this variance is very insignificant.

### *Transfers and Grants*

Actual amount spent on transfers and subsidies paid is R1,1 million against the year-to-date budget of R 2,5 million which results in a variance of 56%.

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

### 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 - M05 November

| Description<br>R thousands                       | Ref | 2024/25            |                    | Budget Year 2025/26 |                   |                 |                  |                 |                 |                       |
|--|-----|--------------------|--------------------|---------------------|-------------------|-----------------|------------------|-----------------|-----------------|-----------------------|
|  |     | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget  | Monthly<br>Actual | YearTD Actual   | YearTD<br>Budget | YTD<br>Variance | YTD<br>Variance | Full Year<br>Forecast |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       | 1   |                    |                    |                     |                   |                 |                  |                 | %               |                       |
| <b>Receipts</b>                                  |     |                    |                    |                     |                   |                 |                  |                 |                 |                       |
| Property rates                                   |     | 110 050            | 117 132            | 117 132             | 8 137             | 67 021          | 48 805           | 18 216          | 37%             | 117 132               |
| Service charges                                  |     | 9 595              | 13 818             | 13 818              | 710               | 6 222           | 5 757            | 465             | 8%              | 13 818                |
| Other revenue                                    |     | 23 240             | 60 655             | 60 655              | 2 956             | 12 367          | 25 273           | (12 906)        | -51%            | 60 655                |
| Transfers and Subsidies - Operational            |     | 251 597            | 200 570            | 200 570             | -                 | 91 389          | 83 571           | 7 818           | 9%              | 200 570               |
| Transfers and Subsidies - Capital                |     | -                  | 35 462             | 35 462              | 5 094             | 28 692          | 14 776           | 13 917          | 94%             | 35 462                |
| Interest   |     | 16 090             | 13 000             | 13 000              | 680               | 4 351           | 5 417            | (1 066)         | -20%            | 13 000                |
| Dividends  |     | -                  | -                  | -                   |                   |                 |                  | -               |                 | -                     |
| <b>Payments</b>                                  |     |                    |                    |                     |                   |                 |                  |                 |                 |                       |
| Suppliers and employees                          |     | (351 564)          | (419 365)          | (419 365)           | (41 959)          | (173 311)       | (174 735)        | (1 424)         | 1%              | (419 365)             |
| Interest   |     | (1 178)            | -                  | -                   |                   |                 | -                | -               |                 | -                     |
| Transfers and Subsidies                          |     | (3 309)            | (6 149)            | (6 149)             | (88)              | (1 132)         | (2 562)          | (1 430)         | 56%             | (6 149)               |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>54 520</b>      | <b>15 124</b>      | <b>15 124</b>       | <b>(24 469)</b>   | <b>35 600</b>   | <b>6 302</b>     | <b>(29 299)</b> | <b>-465%</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                                   |     | (51 540)           | (88 057)           | (88 057)            | (14 003)          | (44 351)        | (36 690)         | 7 661           | -21%            | (88 057)              |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(51 540)</b>    | <b>(88 057)</b>    | <b>(88 057)</b>     | <b>(14 003)</b>   | <b>(44 351)</b> | <b>(36 690)</b>  | <b>7 661</b>    | <b>-21%</b>     | <b>(88 057)</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                    |                    |                     |                   |                 |                  |                 |                 |                       |
| <b>Receipts</b>                                  |     |                    |                    |                     |                   |                 |                  |                 |                 |                       |
| Short term loans                                 |     | -                  | -                  | -                   |                   |                 | -                | -               |                 | -                     |
| Borrowing long term/refinancing                  |     | -                  | -                  | -                   |                   |                 | -                | -               |                 | -                     |
| Increase (decrease) in consumer deposits         |     | -                  | -                  | -                   |                   |                 | -                | -               |                 | -                     |
| <b>Payments</b>                                  |     |                    |                    |                     |                   |                 |                  |                 |                 |                       |
| Repayment of borrowing                           |     | -                  | -                  | -                   |                   |                 | -                | -               |                 | -                     |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>-</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>(38 472)</b>   | <b>(8 751)</b>  | <b>(30 389)</b>  |                 |                 | <b>(72 933)</b>       |
| Cash/cash equivalents at beginning:              |     | 146 398            | 218 110            | 218 110             |                   | 149 398         | 218 110          |                 |                 | 149 398               |
| Cash/cash equivalents at month/year end:         |     | 149 379            | 145 177            | 145 177             |                   | 140 648         | 187 721          |                 |                 | 76 465                |

## PART 2: SUPPORTING DOCUMENTATION

**Table SC1: Material Variances and explanations**

| KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M05 November |                                       |          |  |   |
|--|---------------------------------------|----------|--|---|
| Ref  | Description<br>R thousands            | Variance | Reasons for material deviations  | Remedial or corrective steps/remarks        |
| 1  | <u>Revenue</u>                        |          |  |   |
|  | Property rates                        | 17%      | The variance is caused by the customers who opted for annual debit raising.  | The variance will be monitored every month. |
|  | Service charges - Waste management    | 42%      | The variance is caused by the customers who opted for annual debit raising.  | The variance will be monitored every month. |
|  | Investment Revenue                    | -20%     | There is a Standard bank fixed deposit which will only reflect interest on the maturity of the investment  | The variance will be monitored every month. |
|  | Rental of facilities                  | 0%       | N/A  | N/A   |
|  | Fines                                 | -22%     | This variance is significant variance is a result of traffic fines not yet recorded because of the traffic fines system being faulty                     | N/A   |
|  | Licenses and permits                  | 4%       | N/A  | N/A   |
|  | Agency Fees                           | 0%       | N/A  | N/A   |
|  | Operational Revenue                   | -32%     | This variance is so significant, but it is expected to improve in the third quarter of the year as campsite fees are expected during the festive season. | The variance will be monitored every month. |
|  | Interest earned from receivables      | 12%      | The variance is due to the increasing old debt and low collection rate.  | The variance will be monitored every month. |
|  | Grants and subsidies                  | 2%       | N/A  | N/A   |
| 2  | <u>Expenditure By Type</u>            |          |  |   |
|  | Employee Costs                        | 10%      | This variance is caused by the payment of bonuses and salary equalisation.   | The variance will be monitored every month. |
|  | Remuneration of Councillors           | -4%      | N/A  | N/A   |
|  | Operational Costs (Other expenditure) | 10%      | The variance is due to the payment made in November for the external audit fees and software licenses also paid this month.                              | The variance will be monitored every month. |
|  | Debt Impairment                       | -378%    | 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                    | -14%     | Cleaning material and stationery are bought quarterly or as when needed.   | The variance will be monitored every month. |
|  | Contracted Services                   | -40%     | 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               | -47%     | An amount of R 558 681,00 has been budgeted under this category for disaster relief expenses, no spending has been incurred.                             | The variance will be monitored every month. |
| 3  | <u>Capital Expenditure</u>            |          |  |   |
|  | Capital Assets                        | -13%     | There are some projects that are going through SCM processes that will reflect when payment is made.   | The variance will be monitored every month. |

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

### Table SC3: Aged Debtors

The municipality is being owed a total amount of R234,7 million, of which the biggest portion is owed by households sitting at R149,8 million.

The second biggest is government departments that are sitting at R31,4 million. Business debtors owing just over R20,5 million.

| KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November |             |                     |               |              |              |              |              |               |                |                |                       |   |   |
|---|-------------|---------------------|---------------|--------------|--------------|--------------|--------------|---------------|----------------|----------------|-----------------------|---|---|
| Description   | NT<br>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<br>over 90 days | Actual Bad<br>Debts Written<br>Off against<br>Debtors | Impairment - Bad<br>Debts i.t.o<br>Council Policy |
| R thousands   |             |                     |               |              |              |              |              |               |                |                |                       |   |   |
| <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        | 13 577              | 10 412        | 3 365        | 3 131        | 2 226        | 2 200        | 10 968        | 86 565         | 132 443        | 105 090               | -   | -   |
| Receivables from Exchange Transactions - Waste Water Management                             | 1500        | -                   | -             | -            | -            | -            | -            | -             | -              | 6              | 6                     | 6   | -   |
| Receivables from Exchange Transactions - Waste Management                                   | 1600        | 2 853               | 1 489         | 414          | 380          | 284          | 303          | 1 380         | 9 601          | 16 704         | 11 948                | -   | -   |
| Receivables from Exchange Transactions - Property Rental Debtors                            | 1700        | 1 284               | 593           | 570          | 569          | 561          | 561          | 3 301         | 17 682         | 25 119         | 22 672                | -   | -   |
| Interest on Arrear Debtor Accounts  | 1810        | 67                  | 238           | 133          | 162          | 167          | 183          | 1 498         | 44 988         | 47 436         | 46 998                | -   | -   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                     | 1820        | -                   | -             | -            | -            | -            | -            | -             | -              | -              | -                     | -   | -   |
| Other   | 1900        | (6 864)             | 431           | 273          | 201          | 1 081        | 1 674        | 1 414         | 14 849         | 13 058         | 19 219                | -   | -   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>10 916</b>       | <b>13 162</b> | <b>4 754</b> | <b>4 443</b> | <b>4 319</b> | <b>4 921</b> | <b>18 560</b> | <b>173 691</b> | <b>234 766</b> | <b>205 933</b>        | <b>-</b>  | <b>-</b>  |
| <b>2024/25 - totals only</b>  |             |                     |               |              |              |              |              |               |                |                |                       |   |   |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |               |              |              |              |              |               |                |                |                       |   |   |
| Organs of State   | 2200        | 2 383               | 2 016         | 924          | 881          | 268          | 287          | 1 397         | 28 616         | 36 772         | 31 450                | -   | -   |
| Commercial  | 2300        | 2 327               | 2 871         | 567          | 503          | 498          | 391          | 1 963         | 17 183         | 26 303         | 20 538                | -   | -   |
| Households  | 2400        | 6 235               | 8 107         | 3 230        | 3 032        | 3 510        | 4 215        | 15 023        | 124 036        | 167 388        | 149 816               | -   | -   |
| Other   | 2500        | (28)                | 169           | 33           | 26           | 42           | 28           | 177           | 3 855          | 4 303          | 4 129                 | -   | -   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>10 916</b>       | <b>13 162</b> | <b>4 754</b> | <b>4 443</b> | <b>4 319</b> | <b>4 921</b> | <b>18 560</b> | <b>173 691</b> | <b>234 766</b> | <b>205 933</b>        | <b>-</b>  | <b>-</b>  |

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

### Table SC4: Aged Creditors

The municipality owes suppliers an amount of R14.4 million there are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

**KZN212 Umdoni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

| Description<br>R thousands                     | NT<br>Code  | Budget Year 2025/26 |                 |                 |                  |                   |                   |                      |                | Prior year totals<br>for chart (same<br>period) |
|--|-------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---|
|  |             | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year |   |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |                 |                 |                  |                   |                   |                      |                |   |
| Bulk Electricity                               | 0100        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| Bulk Water                                     | 0200        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| PAYE deductions                                | 0300        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| VAT (output less input)                        | 0400        | 4 039               | -               | -               | -                | -                 | -                 | -                    | -              | 4 039   |
| Pensions / Retirement deductions               | 0500        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| Loan repayments                                | 0600        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| Trade Creditors                                | 0700        | 4 903               | 1 578           | 332             | 2 370            | 1 185             | -                 | -                    | -              | 10 368  |
| Auditor General                                | 0800        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| Other  | 0900        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| Medical Aid deductions                         | 0950        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -   |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>8 942</b>        | <b>1 578</b>    | <b>332</b>      | <b>2 370</b>     | <b>1 185</b>      | <b>-</b>          | <b>-</b>             | <b>-</b>       | <b>14 407</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 November 2025. Total cash available was R142,2 million. The cash coverage is 05 months.

|                                      |  | 5 Month     |
|--------------------------------------|--|-------------|
| Cash and cash equivalents            |  | -1 557 010  |
| Unspent Conditional Grants           |  | 21 356 074  |
| Overdraft                            |  | -           |
| Short Term Investments               |  | 142 204 575 |
| Total Annual Operational Expenditure |  | 303 642 240 |

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

| Investments by maturity<br>Name of institution & investment ID |  | Ref               | Period of Investment | Type of Investment | Capital Guarantee<br>(Yes/No) | Variable or Fixed interest rate | Interest Rate <sup>a</sup> | 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           | 24 776                    | 124             |                         |                                    |                   | 24 900          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ABSA :2081 665 687   |  | No specified term | CALL DEPOSIT         | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | -                         |                 |                         |                                    |                   | -               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ABSA :2081 665 726   |  | 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           | 25 568                    | 141             |                         |                                    |                   | 25 709          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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           | 9 730                     | 46              |                         |                                    |                   | 2 795           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| STD BANK 058762116/028   |  | No specified term | CALL DEPOSIT         | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | 6 603                     | 35              |                         |                                    |                   | 3 638           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| STD BANK 058762116/029   |  | No specified term | CALL DEPOSIT         | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | 3 651                     | 21              |                         |                                    |                   | 3 672           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| STD BAK 058762116/033  |  | No specified term | CALL DEPOSIT         | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | 1 479                     | 8               |                         |                                    |                   | 1 487           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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           | 30 582                    |                 |                         |                                    |                   | 30 582          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NEDBANK : 7881017759/94  |  | No specified term | CALL DEPOSIT         | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | 6 632                     | 37              |                         |                                    |                   | 6 669           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NEDBANK : 1766000029   |  | No specified term | Fixed deposit        | Yes                |                               | 0                               | No                         | No                      | 31/12/2025           | 39 202                    | 248             |                         |                                    |                   | 39 450          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| -  |  | -                 |                      |                    |                               |                                 |                            |                         |                      |                           |                 |                         |                                    |                   | -               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Municipality sub-total</b>                                  |  |                   |                      |                    |                               |                                 |                            |                         |                      | 151 524                   | 680             | (10 019)                |                                    | 19                | 142 205         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Table SC6: Grants Receipts

All grants that were expected to be received were received. During November 2025 one grant was received from KZN Human Settlement amounting to R 5 094 443.

| KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November |     |                 |                 |                     |                |               |               |              |                |                    |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>RECEIPTS:</b>  | 1,2 |                 |                 |                     |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                 |                 |                     |                |               |               |              |                |                    |
| National Government:  |     |                 |                 |                     |                |               |               |              |                |                    |
| 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   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Provincial Government:  |     | 10 976          | 11 554          | 11 554              | 12 291         | 12 291        | 4 185         | 8 106        | 193,7%         | 11 554             |
| Specify (Add grant description)   |     | 10 976          | 11 554          | 11 554              | 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         | 199 570         | 199 570             | 12 291         | 91 904        | 66 857        | 25 047       | 37,5%          | 199 570            |
| <b>Capital Transfers and Grants</b>   |     |                 |                 |                     |                |               |               |              |                |                    |
| National Government:  |     | 39 729          | 35 462          | 35 462              | -              | 22 038        | 11 821        | 10 218       | 86,4%          | 35 462             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]                               |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Municipal Infrastructure Grant [Schedule 5B]  |     | 38 529          | 35 462          | 35 462              | -              | 22 038        | 11 821        | 10 218       | 86,4%          | 35 462             |
| Neighbourhood Development Partnership Grant [Schedule 5B]   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Integrated Urban Development Grant  |     | 1 200           | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Provincial Government:  |     | -               | 1 000           | 1 000               | -              | 6 094         | 5 428         | 667          | 12,3%          | 1 000              |
| Specify (Add grant description)   |     | -               | 1 000           | 1 000               | -              | 1 000         | 333           | 667          | 200,0%         | 1 000              |
| Specify (Add grant description)   |     | -               | -               | -                   | -              | 5 094         | 5 094         | -            | -              | -                  |
| Transfer from Operational Revenue   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Transfers and Grants</b>   | 5   | 39 729          | 36 462          | 36 462              | -              | 28 133        | 17 248        | 10 884       | 63,1%          | 36 462             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>   | 5   | 251 597         | 236 032         | 236 032             | 12 291         | 120 036       | 89 533        | 35 931       | 40,1%          | 236 032            |

## Table SC7: Grants expenditure

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

| KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November |     |                 |                 |                     |                |               |               |                 |                |                    |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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>EXPENDITURE</b>  |     |                 |                 |                     |                |               |               |                 |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>  |     |                 |                 |                     |                |               |               |                 |                |                    |
| National Government:  |     | 192 510         | 188 016         | 188 016             | 697            | 3 215         | 63 110        | (59 895)        | -94,9%         | 188 016            |
| Operational Revenue: General Revenue: Equitable Share   |     | 182 890         | 182 765         | 182 765             |                |               | 60 922        | (60 922)        | -100,0%        | 182 765            |
| Operational Revenue: General Revenue: Fuel Levy   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Energy Efficiency and Demand-side [Schedule 5B]   |     | 895             | -               | -                   |                |               | -             | -               | -              | -                  |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]                                 |     | 1 249           | 1 385           | 1 385               | 299            | 1 517         | 577           | 939             | 162,8%         | 1 385              |
| Infrastructure Skills Development Grant [Schedule 5B]   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Local Government Financial Management Grant [Schedule 5B]   |     | 1 900           | 2 000           | 2 000               | 66             | 576           | 833           | (257)           | -30,9%         | 2 000              |
| Municipal Disaster Grant [Schedule 5B]  |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Municipal Systems Improvement Grant   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Municipal Disaster Recovery Grant   |     | 3 899           | -               | -                   |                |               | -             | -               | -              | -                  |
| Public Transport Network Operations Grant [Schedule 5B]   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Neighbourhood Development Partnership Grant   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Municipal Infrastructure Grant [Schedule 5B]  |     | 1 677           | 1 866           | 1 866               | 332            | 1 122         | 778           | 345             | 44,3%          | 1 866              |
| Water Services Infrastructure Grant   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Programme and Project Preparation Support Grant   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Provincial Government:  |     | 10 976          | 12 554          | 12 554              | 2 287          | 7 198         | 5 147         | 2 050           | 39,8%          | 12 554             |
| Specify (Add grant description)   |     | -               | 1 000           | -                   | -              | -             | 333           | (333)           | -100,0%        | 1 000              |
| Specify (Add grant description)   |     | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Specify (Add grant description)   |     | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Specify (Add grant description)   |     | 10 976          | 11 554          | 12 554              | 2 287          | 7 198         | 4 814         | 2 384           | 49,5%          | 11 554             |
| Specify (Add grant description)   |     | -               | -               | -                   | -              | -             | -             | -               | -              | -                  |
| Higher Educational Institutions   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Parent Municipality / Entity  |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>   |     | <b>203 486</b>  | <b>200 570</b>  | <b>200 570</b>      | <b>2 983</b>   | <b>10 413</b> | <b>68 257</b> | <b>(57 844)</b> | <b>-84,7%</b>  | <b>200 570</b>     |
| <b>Capital expenditure of Transfers and Grants</b>  |     |                 |                 |                     |                |               |               |                 |                |                    |
| National Government:  |     | 41 427          | 35 462          | 35 462              | 6 477          | 19 354        | 14 776        | 4 578           | 31,0%          | 35 462             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]                                     |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Municipal Infrastructure Grant [Schedule 5B]  |     | 36 852          | 35 462          | 35 462              | 6 477          | 19 354        | 14 776        | 4 578           | 31,0%          | 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               | 5 094          | 6 084         | 417           | 5 667           | 1360,0%        | 1 000              |
| Specify (Add grant description)   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Specify (Add grant description)   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Specify (Add grant description)   |     | 2 092           | -               | -                   |                |               | -             | -               | -              | -                  |
| SMALL TOWN REHABILITATION GRANT   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| 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               | -              | 989           | 417           | 572             | 137,4%         | 1 000              |
| Specify (Add grant description)   |     | -               | -               | -                   | 5 094          | 5 094         | -             | 5 094           | -              | -                  |
| Parent Municipality / Entity  |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| Transfer from Operational Revenue   |     | -               | -               | -                   |                |               | -             | -               | -              | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>  |     | <b>43 519</b>   | <b>36 462</b>   | <b>36 462</b>       | <b>11 572</b>  | <b>25 437</b> | <b>15 192</b> | <b>10 245</b>   | <b>67,4%</b>   | <b>36 462</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>  |     | <b>247 005</b>  | <b>237 032</b>  | <b>237 032</b>      | <b>14 555</b>  | <b>35 850</b> | <b>83 450</b> | <b>(47 599)</b> | <b>-57,0%</b>  | <b>237 032</b>     |

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

### Table SC8: Councillor and Staff benefits

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at November 2025 is R89,09 million.

**KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November**

| Summary of Employee and Councillor remuneration<br>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>Councillors (Political Office Bearers plus Other)</b>       |     |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                       |     | 14 939          | 16 158          | 16 158              | 1 722          | 6 618         | 6 732         | (114)        | -2%            | 16 158             |
| Pension and UIF Contributions                                  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Medical Aid Contributions                                      |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance  |     | 287             | 593             | 593                 | 33             | 158           | 247           | (89)         | -36%           | 593                |
| Cellphone Allowance  |     | 1 627           | 1 788           | 1 788               | 133            | 671           | 745           | (75)         | -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>1 888</b>   | <b>7 447</b>  | <b>7 725</b>  | <b>(278)</b> | <b>-4%</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               | 445            | 2 282         | 2 503         | (221)        | -9%            | 6 007              |
| Pension and UIF Contributions                                  |     | 10              | 13              | 13                  | 1              | 5             | 5             | 0            | 2%             | 13                 |
| Medical Aid Contributions                                      |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Overtime   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Performance Bonus  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance  |     | 27              | 366             | 366                 | 19             | 76            | 152           | (76)         | -50%           | 366                |
| Cellphone Allowance  |     | 37              | 57              | 57                  | 7              | 38            | 24            | 15           | 62%            | 57                 |
| Housing Allowances   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                                  |     | 1               | 1               | 1                   | 0              | 0             | 1             | (0)          | -23%           | 1                  |
| Payments in lieu of leave                                      |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Long service awards  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                            |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| 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>472</b>     | <b>2 402</b>  | <b>2 685</b>  | <b>(283)</b> | <b>-11%</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             | 10 472         | 50 923        | 45 525        | 5 398        | 12%            | 109 260            |
| Pension and UIF Contributions                                  |     | 16 448          | 20 095          | 20 095              | 1 753          | 8 461         | 8 373         | 88           | 1%             | 20 095             |
| Medical Aid Contributions                                      |     | 7 419           | 8 007           | 8 007               | 743            | 3 507         | 3 336         | 171          | 5%             | 8 007              |
| Overtime   |     | 16 380          | 11 947          | 11 947              | 1 486          | 6 868         | 4 978         | 1 890        | 38%            | 11 947             |
| Performance Bonus  |     | 7 299           | 9 022           | 9 022               | 7 962          | 8 085         | 3 759         | 4 326        | 115%           | 9 022              |
| Motor Vehicle Allowance  |     | 106             | 78              | 78                  | -              | -             | 33            | (33)         | -100%          | 78                 |
| Cellphone Allowance  |     | 236             | 249             | 249                 | 23             | 115           | 104           | 11           | 10%            | 249                |
| Housing Allowances   |     | 521             | 1 967           | 1 967               | 44             | 217           | 820           | (602)        | -73%           | 1 967              |
| Other benefits and allowances                                  |     | 1 496           | 3 337           | 3 337               | 6              | (3)           | 1 391         | (1 393)      | -100%          | 3 337              |
| Payments in lieu of leave                                      |     | 2 567           | 1 800           | 1 800               | -              | 593           | 750           | (157)        | -21%           | 1 800              |
| Long service awards  |     | 1 608           | 1 485           | 1 485               | -              | -             | 619           | (619)        | -100%          | 1 485              |
| Post-retirement benefit obligations                            |     | 4 316           | 4 278           | 4 278               | -              | 481           | 1 782         | (1 302)      | -73%           | 4 278              |
| Entertainment  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Scarcity   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                              |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| In kind benefits   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                       |     | <b>156 977</b>  | <b>171 525</b>  | <b>171 525</b>      | <b>22 489</b>  | <b>79 247</b> | <b>71 468</b> | <b>7 779</b> | <b>11%</b>     | <b>171 525</b>     |
| % increase   | 4   | 9,3%            | 9,3%            |                     |                |               |               |              |                | 9,3%               |
| <b>Total Parent Municipality</b>                               |     | <b>179 096</b>  | <b>196 507</b>  | <b>196 507</b>      | <b>24 849</b>  | <b>89 097</b> | <b>81 878</b> | <b>7 219</b> | <b>9%</b>      | <b>196 507</b>     |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b>    |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Sub Total - Other Staff of Entities</b>                     |     | <b>-</b>        | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase   | 4   |                 |                 |                     |                |               |               |              |                |                    |
| <b>Total Municipal Entities</b>                                |     | <b>-</b>        | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                 |     | <b>179 096</b>  | <b>196 507</b>  | <b>196 507</b>      | <b>24 849</b>  | <b>89 097</b> | <b>81 878</b> | <b>7 219</b> | <b>9%</b>      | <b>196 507</b>     |
| % increase   | 4   | 9,7%            | 9,7%            |                     |                |               |               |              |                | 9,7%               |
| <b>TOTAL MANAGERS AND STAFF</b>                                |     | <b>162 243</b>  | <b>177 968</b>  | <b>177 968</b>      | <b>22 961</b>  | <b>81 649</b> | <b>74 153</b> | <b>7 496</b> | <b>10%</b>     | <b>177 968</b>     |

## **Repairs and Maintenance**

The table below depicts the total budget for repairs and maintenance and the spending for the month of November 2025. Total amount spent to date equals to R4,9 million against the expected budget of R 18,4 million. The variance is sitting at 73,4%. 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.

## UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 2025/26 FINANCIAL YEAR

| KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November |     |                 |                 |                     |                |               |               |                 |                |                    |  |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|--|
| 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>Repairs and maintenance expenditure by Asset Class/Sub-class</u>  |     |                 |                 |                     |                |               |               |                 |                |                    |  |
| <b>Infrastructure</b>  |     | <b>41 812</b>   | <b>31 640</b>   | <b>31 640</b>       | <b>1 553</b>   | <b>2 340</b>  | <b>13 183</b> | <b>(10 843)</b> | <b>-82,3%</b>  | <b>31 640</b>      |  |
| Roads Infrastructure   |     | 2 252           | 3 140           | 3 140               | 169            | 956           | 1 308         | (353)           | -27,0%         | 3 140              |  |
| Roads  |     | 2 252           | 3 140           | 3 140               | 169            | 956           | 1 308         | (353)           | -27,0%         | 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               | —              | —             | 1 042         | (1 042)         | -100,0%        | 2 500              |  |
| MV Networks  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| LV Networks  |     | 2 157           | 2 500           | 2 500               | —              | —             | 1 042         | (1 042)         | -100,0%        | 2 500              |  |
| Capital Spares   |     | 1 236           | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Water Supply Infrastructure  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Capital Spares   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Coastal Infrastructure   |     | 36 167          | 26 000          | 26 000              | 1 384          | 1 384         | 10 833        | (9 449)         | -87,2%         | 26 000             |  |
| Sand Pumps   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Piers  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Revetments   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Promenades   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Capital Spares   |     | 36 167          | 26 000          | 26 000              | 1 384          | 1 384         | 10 833        | (9 449)         | -87,2%         | 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>108</b>     | <b>421</b>    | <b>1 114</b>  | <b>(693)</b>    | <b>-62,2%</b>  | <b>2 673</b>       |  |
| Community Facilities   |     | 580             | 1 827           | 1 827               | 60             | 180           | 761           | (581)           | -76,4%         | 1 827              |  |
| Halls  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Centres  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Crèches  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Clinics/Care Centres   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Fire/Ambulance Stations  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Testing Stations   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Museums  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Galleries  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Theatres   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Libraries  |     | 189             | 252             | 252                 | —              | —             | 105           | (105)           | -100,0%        | 252                |  |
| Cemeteries/Crematoria  |     | —               | 315             | 315                 | —              | —             | 131           | (131)           | -100,0%        | 315                |  |
| Police   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Parks  |     | —               | 400             | 400                 | —              | —             | 167           | (167)           | -100,0%        | 400                |  |
| Public Open Space  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Nature Reserves  |     | 307             | 360             | 360                 | 60             | 180           | 150           | 30              | 20,0%          | 360                |  |
| Public Ablution Facilities   |     | 84              | 500             | 500                 | —              | —             | 208           | (208)           | -100,0%        | 500                |  |
| Markets  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Stalls   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Abattoirs  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Airports   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Taxi Ranks/Bus Terminals   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Capital Spares   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Sport and Recreation Facilities  |     | 619             | 846             | 846                 | 48             | 241           | 353           | (111)           | -31,6%         | 846                |  |
| Indoor Facilities  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Outdoor Facilities   |     | 619             | 846             | 846                 | 48             | 241           | 353           | (111)           | -31,6%         | 846                |  |
| Capital Spares   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| <b>Heritage assets</b>   |     | <b>—</b>        | <b>—</b>        | <b>—</b>            | <b>—</b>       | <b>—</b>      | <b>—</b>      | <b>—</b>        | <b>—</b>       | <b>—</b>           |  |
| Non-revenue Generating   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Improved Property  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Unimproved Property  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| <b>Other assets</b>  |     | <b>4 921</b>    | <b>4 050</b>    | <b>4 050</b>        | <b>567</b>     | <b>946</b>    | <b>1 687</b>  | <b>(741)</b>    | <b>-43,9%</b>  | <b>4 050</b>       |  |
| Operational Buildings  |     | 4 921           | 4 050           | 4 050               | 567            | 946           | 1 687         | (741)           | -43,9%         | 4 050              |  |
| Municipal Offices  |     | 4 921           | 4 050           | 4 050               | 567            | 946           | 1 687         | (741)           | -43,9%         | 4 050              |  |
| Pay/Enquiry Points   |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Building Plan Offices  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| <b>Computer Equipment</b>  |     | <b>—</b>        | <b>24</b>       | <b>24</b>           | <b>—</b>       | <b>—</b>      | <b>10</b>     | <b>(10)</b>     | <b>-100,0%</b> | <b>24</b>          |  |
| Computer Equipment   |     | —               | 24              | 24                  | —              | —             | 10            | (10)            | -100,0%        | 24                 |  |
| <b>Furniture and Office Equipment</b>  |     | <b>—</b>        | <b>29</b>       | <b>29</b>           | <b>—</b>       | <b>—</b>      | <b>12</b>     | <b>(12)</b>     | <b>-100,0%</b> | <b>29</b>          |  |
| Furniture and Office Equipment   |     | —               | 29              | 29                  | —              | —             | 12            | (12)            | -100,0%        | 29                 |  |
| <b>Machinery and Equipment</b>   |     | <b>1 082</b>    | <b>2 843</b>    | <b>2 843</b>        | <b>138</b>     | <b>810</b>    | <b>1 185</b>  | <b>(374)</b>    | <b>-31,6%</b>  | <b>2 843</b>       |  |
| Machinery and Equipment  |     | 1 082           | 2 843           | 2 843               | 138            | 810           | 1 185         | (374)           | -31,6%         | 2 843              |  |
| <b>Transport Assets</b>  |     | <b>2 186</b>    | <b>3 130</b>    | <b>3 130</b>        | <b>323</b>     | <b>405</b>    | <b>1 304</b>  | <b>(899)</b>    | <b>-68,9%</b>  | <b>3 130</b>       |  |
| Transport Assets   |     | 2 186           | 3 130           | 3 130               | 323            | 405           | 1 304         | (899)           | -68,9%         | 3 130              |  |
| Policing and Protection  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| Zoological plants and animals  |     | —               | —               | —                   | —              | —             | —             | —               | —              | —                  |  |
| <b>Total Repairs and Maintenance Expenditure</b>   | 1   | <b>51 200</b>   | <b>44 389</b>   | <b>44 389</b>       | <b>2 690</b>   | <b>4 923</b>  | <b>18 495</b> | <b>13 572</b>   | <b>73,4%</b>   | <b>44 389</b>      |  |

**UMDONI MUNICIPALITY IN-YEAR REPORT FOR NOVEMBER (M05) 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> November 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**