

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 recognised 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)

Funding	Year-to Date Actual	Received	Full Year Projection	Percentage Spent to Date
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%
TOTAL	29 444 120.12	72 120 708.00	80 918 782.00	41%

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	11 554 000.00	11 291 000,00	4 337 139,34	38%

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.

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Table C1- Monthly Budget Statement Summary

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

KZN212 Umdoni - Table C1 Monthly Budget Statement Summary - M05 November									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	129 634	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
Total Revenue (excluding capital transfers and	403 908	403 041	403 041	17 263	180 947	167 934	13 013	8%	403 041
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
Total Expenditure	429 815	448 943	448 943	47 794	171 145	187 059	(15 914)	-9%	448 943
Surplus/(Deficit)	(25 908)	(45 901)	(45 901)	(30 530)	9 802	(19 125)	28 927	-151%	(45 901)
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	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)	34 078	-866%	(9 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)	34 078	-866%	(9 440)
Capital expenditure & funds sources									
Capital expenditure	51 540	80 919	80 919	5 660	29 444	33 716	(4 272)	-13%	80 919
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
Total sources of capital funds	51 540	80 919	80 919	5 660	29 444	33 716	(4 272)	-13%	80 919
Financial position									
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
Cash flows									
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	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	149 379	145 177	145 177	-	140 648	187 721	47 074	25%	76 465
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10 916	13 162	4 754	4 443	4 319	4 921	18 560	173 691	234 766
Creditors Age Analysis									
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	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD %	Full Year Forecast
Revenue - Functional										
<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	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	447 512	439 503	439 503	23 741	201 290	183 126	18 164	10%	439 503
Expenditure - Functional										
<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>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	429 815	448 943	448 943	47 794	171 145	187 059	(15 914)	-9%	448 943
Surplus/ (Deficit) for the year		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
R thousands										
Revenue by Vote	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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	447 512	439 503	439 503	23 741	201 290	183 126	18 164	9,9%	439 503
Expenditure by Vote	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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	429 815	448 943	448 943	47 794	171 145	187 059	(15 914)	-8,5%	448 943
Surplus/ (Deficit) for the year	2	17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)	34 078	-866,4%	(9 440)

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Table C4- Statement of Financial Performance

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

KZN212 Umdoni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		1	-	-	0	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		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		403 908	403 041	403 041	17 263	180 947	167 934	-		403 041
Expenditure By Type										
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		-	-	-	-	-	-	-		-
Total Expenditure		429 815	448 943	448 943	47 794	171 145	187 059	(15 914)	-9%	448 943
Surplus/(Deficit)		(25 908)	(45 901)	(45 901)	(30 530)	9 802	(19 125)	15 914	(0)	(45 901)
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	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)			(9 440)
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)			(9 440)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)			(9 440)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		17 696	(9 440)	(9 440)	(24 053)	30 145	(3 933)			(9 440)

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%.

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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									
Multi-Year expenditure appropriation	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]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	5 599	5 599	-	860	2 333	(1 473)	-63%	5 599
Single Year expenditure appropriation	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]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	51 540	75 320	75 320	5 660	28 584	31 383	(2 799)	-9%	75 320
Total Capital Expenditure	3	51 540	80 919	80 919	5 660	29 444	33 716	(4 272)	-13%	80 919
Capital Expenditure - Functional Classification										
Governance and administration		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		-	-	-	-	-	-	-		-
Community and public safety		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		-	-	-	-	-	-	-		-
Economic and environmental services		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		-	-	-	-	-	-	-		-
Trading services		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
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	51 540	80 919	80 919	5 660	29 444	33 716	(4 272)	-13%	80 919
Funded by:										
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 Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		37 921	31 706	31 706	3 109	17 689	13 211	4 479	34%	31 706
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		13 620	49 213	49 213	2 551	11 755	20 505	(8 751)	-43%	49 213
Total Capital Funding	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	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
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	26 806	20 961	26 806
Other current assets		147	789	789	147	789
Total current assets		254 100	317 804	317 804	265 987	317 804
Non current assets						
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		-	-	-	-	-
Total non current assets		645 766	725 484	725 484	677 654	725 484
TOTAL ASSETS		899 866	1 043 289	1 043 289	943 642	1 043 289
LIABILITIES						
Current liabilities						
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	3 339	6 166	3 339
VAT		8 307	8 307	8 307	4 202	8 307
Other current liabilities		2 556	-	-	-	-
Total current liabilities		76 785	189 199	189 199	71 309	189 199
Non current liabilities						
Financial liabilities		175	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
Total non current liabilities		47 798	58 145	58 145	46 868	58 145
TOTAL LIABILITIES		124 583	247 345	247 345	118 177	247 345
NET ASSETS	2	775 283	795 944	795 944	825 465	795 944
COMMUNITY WEALTH/EQUITY						
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		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	795 283	795 944	795 944	849 518	795 944

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of 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%.

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Capital Assets

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

Consumer deposits

The budget under this category is meant for movements in the consumer deposits of which the municipality does not have control over those deposits i.e. verge deposits.

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow - 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										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
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		-	-	-			-	-		-
Payments										
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)
NET CASH FROM/(USED) OPERATING ACTIVITIES		54 520	15 124	15 124	(24 469)	35 600	6 302	(29 299)	-465%	15 124
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1	-	-			-	-		-
Decrease (increase) in non-current receivables			-	-			-	-		-
Decrease (increase) in non-current investments			-	-			-	-		-
Payments										
Capital assets		(51 540)	(88 057)	(88 057)	(14 003)	(44 351)	(36 690)	7 661	-21%	(88 057)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 540)	(88 057)	(88 057)	(14 003)	(44 351)	(36 690)	7 661	-21%	(88 057)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing			-	-			-	-		-
Increase (decrease) in consumer deposits		-	-	-			-	-		-
Payments										
Repayment of borrowing		-	-	-			-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		2 981	(72 933)	(72 933)	(38 472)	(8 751)	(30 389)			(72 933)
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	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	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 campsites 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	Expenditure By Type			
	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	Capital Expenditure			
	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.

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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 Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	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	-	-
Total By Income Source	2000	10 916	13 162	4 754	4 443	4 319	4 921	18 560	173 691	234 766	205 933	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
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	-	-
Total By Customer Group	2600	10 916	13 162	4 754	4 443	4 319	4 921	18 560	173 691	234 766	205 933	-	-

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 R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	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	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	8 942	1 578	332	2 370	1 185	-	-	-	14 407	-

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 Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA :32-3600-6170		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	24 776	124			24 900
ABSA :2081 665 687		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-				-
ABSA :2081 665 726		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	0				0
FNB :6 222 5155 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	25 568	141			25 709
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 301	19	(19)		3 301
STD BANK :5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	9 730	46	-7000000	19	2 795
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 603	35	-3000000		3 638
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 651	21			3 672
STD BAK :058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	1 479	8			1 487
STD BANK :058762116/036		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	-				-
STD BANK :058762116/037		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	30 582				30 582
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 632	37			6 669
NEDBANK : 1766000029		No specified ter	Fixed deposit	Yes		0	No	No	31/12/2025	39 202	248			39 450
-		-								-				-
Municipality sub-total										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
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		200 892	188 016	188 016	-	79 613	62 672	16 941	27,0%	188 016
Operational Revenue:General Revenue:Equitable Share	3	182 890	182 765	182 765	-	76 152	60 922	15 230	25,0%	182 765
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 249	1 385	1 385	-	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)		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	211 868	199 570	199 570	12 291	91 904	66 857	25 047	37,5%	199 570
Capital Transfers and Grants										
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		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39 729	36 462	36 462	-	28 133	17 248	10 884	63,1%	36 462
TOTAL RECEIPTS OF TRANSFERS & GRANTS	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
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		-	-	-			-	-	-	-
Total operating expenditure of Transfers and Grants:		203 486	200 570	200 570	2 983	10 413	68 257	(57 844)	-84,7%	200 570
Capital expenditure of Transfers and Grants										
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)		-	-	-			-	-	-	-
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		-	-	-			-	-	-	-
Total capital expenditure of Transfers and Grants		43 519	36 462	36 462	11 572	25 437	15 192	10 245	67,4%	36 462
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		247 005	237 032	237 032	14 555	35 850	83 450	(47 599)	-57,0%	237 032

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Table SC8: Councillor and Staff benefits

The table below reflects on councillor's benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at 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	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
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		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		16 853	18 539	18 539	1 888	7 447	7 725	(278)	-4%	18 539
% increase	4		10,0%	10,0%						10,0%
Senior Managers of the Municipality										
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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 266	6 443	6 443	472	2 402	2 685	(283)	-11%	6 443
% increase	4		22,4%	22,4%						22,4%
Other Municipal Staff										
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		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		156 977	171 525	171 525	22 489	79 247	71 468	7 779	11%	171 525
% increase	4		9,3%	9,3%						9,3%
Total Parent Municipality		179 096	196 507	196 507	24 849	89 097	81 878	7 219	9%	196 507
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		179 096	196 507	196 507	24 849	89 097	81 878	7 219	9%	196 507
% increase	4		9,7%	9,7%						9,7%
TOTAL MANAGERS AND STAFF		162 243	177 968	177 968	22 961	81 649	74 153	7 496	10%	177 968

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.

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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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41 812	31 640	31 640	1 553	2 340	13 183	(10 843)	-82,3%	31 640
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		-	-	-	-	-	-	-	-	-
Community Assets		1 199	2 673	2 673	108	421	1 114	(693)	-62,2%	2 673
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4 921	4 050	4 050	567	946	1 687	(741)	-43,9%	4 050
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		-	-	-	-	-	-	-	-	-
Computer Equipment		-	24	24	-	-	10	(10)	-100,0%	24
Computer Equipment		-	24	24	-	-	10	(10)	-100,0%	24
Furniture and Office Equipment		-	29	29	-	-	12	(12)	-100,0%	29
Furniture and Office Equipment		-	29	29	-	-	12	(12)	-100,0%	29
Machinery and Equipment		1 082	2 843	2 843	138	810	1 185	(374)	-31,6%	2 843
Machinery and Equipment		1 082	2 843	2 843	138	810	1 185	(374)	-31,6%	2 843
Transport Assets		2 186	3 130	3 130	323	405	1 304	(899)	-68,9%	3 130
Transport Assets		2 186	3 130	3 130	323	405	1 304	(899)	-68,9%	3 130
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	51 200	44 389	44 389	2 690	4 923	18 495	13 572	73,4%	44 389

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 30th 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.

Mr W.T. GUMEDE

ACTING MUNICIPAL MANAGER

DATE