

# **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**

**February 2026**

**2025/26 Financial Year**

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## Glossary

**Accrual Accounting** – An accounting method that measures the performance and position of the municipality by recognising events regardless of when cash transactions occur.

**Adjustment Budget** – Prescribed in section 28 of the MFMA

**Allocations** – Money received from other Municipalities, Provincial or National Government.

**Budget** – Financial Plan of the Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, examples include credit control policy, rates policy, tariff policy and funding and reserves policy.

**Capital Expenditure** – Expenditure on items such as machinery, buildings, land, infrastructure (roads).

**Cash Flow Statement** – Provides aggregate data regarding all cash inflows the municipality receives from both its ongoing operations and external investment sources, as well as all cash outflows that pay for municipality's activities and investments during a month.

**DORA** – Division of Revenue Act. Annual legislation reflecting total allocations per municipality made by provincial and national governments.

**Equitable Share** – A general grant paid to municipalities predominantly targeted to help with free basic services.

**Fruitless and Wasteful Expenditure** – Expenditure made in vain, that would have been avoided had reasonable care been exercised.

**MBRR** – Local Government Municipal Budget and Reporting Regulations.

**MIG** – Municipal Infrastructure Grant

**MTREF** – Medium Term Revenue and Expenditure Framework.

**Operating Expenditure** – Day to day expenses of the Municipality such as salaries, repairs and maintenance and general expenses.

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards achieving those objectives.

**Unauthorised Expenditure** – Spending without budget or in excess of the approved budget

**Vote** – A department

## SECTION 1 – EXECUTIVE SUMMARY

### 1.1 Introduction

MFMA Accountability cycle begins with the preparation and approval of the IDP, MTERF and SDBIP, which is followed by in year reporting, Annual Financial Statements, Annual Audit (Audit Report) and ultimately Annual and Oversight Reports. The MFMA legislates what must be reported on, by when, and the MFMA Budget and Reporting Regulations prescribes the format of the reports.

MFMA Section 71 states that the Accounting Officer must within 10 working days of the end of each month, submit a report to the Mayor on the implementation of the budget and the financial state of affairs of the municipality.

Municipal budget regulations sub-heading 2.5 requires that this report must be in the Section 71 of the MFMA format, which requires that this report must be prepared in the following manner:

- Actual Revenue per revenue source;
- Actual expenditure per vote;
- Actual Capital Expenditure per vote;
- The amount of any allocations received,
- Actual Expenditure on allocations received,
- Actual Expenditure on those allocations,
- Where necessary, explanations on:
  - Any material variances from the municipality's projected revenue per source, and from the municipality's expenditure projections per vote.
  - Any material variances from the SDBIP, and
  - Remedial or corrective steps taken or to be taken by the municipality

The statement must include: -

- Projections of municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections;

The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget. This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognised by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is received or made. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

## Table C1 & C4 - Monthly Budget Statement Summary

### Operating Revenue

In accordance with Section 71 of the MFMA, the actual year-to-date revenue recognised on an accrual basis amounted to R296,6 million, compared to the year-to-date budget of R268,6 million, resulting in a favourable variance of R28 million (10%). The variance is mainly attributable to performance against specific revenue sources, the details of which are explained under the relevant revenue item sub-headings in the Monthly Budget Statement schedules.

### *Property Rates*

Revenue accrued from property rates amounted to R98,5 million, compared to the year-to-date budget of R91,8 million, resulting in a favourable variance of 7%. This variance is mainly attributable to customers who elected to be billed through annual debit raising, resulting in accelerated revenue recognition.

### *Refuse Removal*

Revenue accrued from refuse removal services amounted to R12,093 million, compared to the year-to-date budget of R9,4 million, resulting in a favourable variance of 28%. The variance is primarily attributable to customers who opted for annual debit raising, which accelerated revenue recognition.

### *Investment Revenue*

This relates to interest earned on call account deposits held by the municipality. Interest revenue recognised amounts to R6,3 million, compared to the year-to-date budget of R8,6 million, resulting in an unfavourable variance of (27%). The underperformance is mainly attributable to interest on the Standard Bank fixed deposit, which will only be recognised upon maturity of the investment..

### *Other Own Revenue*

#### Rental of Facilities and Equipment

Revenue from rental of facilities and equipment amounted to R5,1 million, compared with the year-to-date budget of R5,096 million, resulting in a nil variance (1%).

### Fines

Revenue from fines amounted to R746 587,31, compared to the year-to-date budget of R1 ,069 million, resulting in an unfavourable variance of 30%. This is an underperformance that was not anticipated.

### Licences and Permits

Revenue from licences and permits amounted to R2,3 million, compared to the year-to-date budget of R2,1 million, resulting in a favourable variance of 10%.

### Agency Fees

Revenue from agency fees amounted to R1,8 million, compared to the year-to-date budget of R1,4 million, resulting in a favourable variance of 10%. The variance is a result of the increased number of licence renewals that was not anticipated.

### Other Operational Revenue

Other operational revenue amounted to R2,2 million, compared to the year-to-date budget of R333 704,00, resulting in a favourable variance of 596%. This category includes revenue from building plan fees, subdivisions, campsite fees, and scholar patrol services. This significant variance is primarily due to the receipt of an insurance refund amounting to R1,5 million in respect of a grader received in December and R491 210.81 received in February.

### Interest Earned on Receivables

Interest earned on receivables amounted to R1,3 million, compared to the year-to-date budget of R1,2 million resulting in a favourable variance of 14%. The variance is mainly attributable to increased outstanding debt balances arising from low collection levels.

### *Grants and Subsidies*

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

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amounts to R151,085 million, compared to the year-to-date budget of R133,7 million, resulting in a favourable variance of 13%. The variance is mainly attributable to the receipt of Equitable Share funding, which was receipts.

### **Operating Expenditure**

In respect of operating expenditure, actual year-to-date expenditure amounted to R276,051 million, compared to a year-to-date budget of R299,2 million, resulting in an underspending variance of R23,2 million (8%). The main contributors to this variance include contracted services with a variance of R25,2 million, bad debts written off with a variance of R8,4 million, irrecoverable bad debts written off, as well as employee-related costs with a variance of R11,8 million.

#### Employee-Related Costs

As at the end of February 2026, the municipality has spent R130,5 million on employee-related costs, compared to the year-to-date budget of R118,6 million, resulting in an unfavourable variance of 10%. The variance is mainly attributable to the payment of bonuses and salary equalisation.

#### Remuneration of Councillors

Expenditure on councillor remuneration totals R11,7 million, against a year-to-date budget of R12,3 million, resulting in a favourable variance of 5%.

#### Operational Costs

This line item includes all other operating expenses such as accommodation, telephone, electricity, protective clothing, audit fees, and software licenses. Actual expenditure amounts to R44,7 million, compared to the year-to-date budget of R44,4 million, resulting in a favourable variance of 1%. This variance is very insignificant.

#### Debt Impairment

Expenditure on debt impairment amounts to (R8,4) million, against a year-to-date budget of R4,8 million, resulting in an unfavourable variance of 274%. The significant variance is due to the implementation of the debt relief programme, which resulted in the writing-off of irrecoverable debt. The negative expenditure is caused by the re-allocation of expenditure to irrecoverable bad debt written-off.

### Depreciation & Asset Impairment

Expenditure on depreciation and asset impairment amounts to R28,1 million, compared to the year-to-date budget of R28,6 million, resulting in a favourable variance of 2%.

### Inventory Consumed

This category includes expenditure on cleaning materials, road maintenance materials, and stationery. Actual expenditure amounts to R3,7 million, compared to a year-to-date budget of R5 million, resulting in a favourable variance of 24%. The variance is mainly due to cleaning materials and stationery being purchased quarterly or as required.

### Contracted Services

Expenditure on contracted services amounts to R55,4 million, compared to the year-to-date budget of R80,6 million, resulting in a favourable variance of 31%. The variance is primarily attributable to projects currently undergoing SCM processes, with expenditure expected to reflect once payments are made.

### Transfers and Subsidies

Expenditure on transfers and subsidies amounts to R1,7 million, compared to a year-to-date budget of R3,1 million, resulting in a favourable variance of 46%. Included in this category is R558 681,00 budgeted for disaster relief, with expenditure expected to reflect once payments are processed.

**Capital Expenditure**

Actual capital expenditure amounts to R30,8 million, compared to the year-to-date budget of R53,9 million, resulting in an underspending variance of R23,1 million (43%). The detailed variance analysis is provided in Table C5, where departmental capital 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	17 694 522,67	29 036 956,52	30 836 174.00	61%
Municipal Disaster Response Grant (Opening Balance)	5 031 296,37	10 278 027.55	10 278 027.55	49%
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	12 279 929,36	49 213 043.00	49 213 043.00	25%
<b>TOTAL</b>	<b>30 834 510,96</b>	<b>79 119 564.52</b>	<b>80 918 782.00</b>	<b>39%</b>

**CONDITIONAL OPERATIONAL GRANTS**

<b>Funding</b>	<b>Allocation</b>	<b>Received</b>	<b>Year-to-date Expenditure</b>	<b>Percentage spent to date</b>
MIG -Opex	1 866 400.00	1 757 500,00	1 705 365,51	91%
EPWP	1 385 000.00	1 339 869,57	1 385 000,00	100%
FMG	2000 000.00	2000 000.00	1 238 566,74	62%
INEP	4 451 000.00	2 890 000.00	3 120 209,65	70%
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	11 248 546,82	100%

**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 3.90:1). 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.

	3,90
Current Assets	290 474 646
Current Liabilities	74 575 981

**Cash Flows**

The municipality ended the month with a positive cash and cash equivalents balance R133,031 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 - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	129 634	137 803	137 803	9 563	98 526	91 869	6 658	7%	137 803
Service charges	12 431	14 136	14 136	1 070	12 094	9 424	2 670	28%	14 136
Investment revenue	14 037	13 000	13 000	740	6 366	8 667	(2 301)	-27%	13 000
Transfers and subsidies - Operational	203 943	200 570	200 570	1 550	151 085	133 714	17 371	13%	200 570
Other own revenue	43 862	37 532	37 532	3 987	28 624	25 021	3 603	14%	37 532
<b>Total Revenue (excluding capital transfers and</b>	<b>403 908</b>	<b>403 041</b>	<b>403 041</b>	<b>16 910</b>	<b>296 695</b>	<b>268 694</b>	<b>28 001</b>	<b>10%</b>	<b>403 041</b>
Employee costs	162 243	177 968	177 968	14 869	130 514	118 645	11 869	10%	177 968
Remuneration of Councillors	16 853	18 539	18 539	1 419	11 703	12 360	(657)	-5%	18 539
Depreciation and amortisation	49 764	42 917	42 917	3 524	28 151	28 611	(461)	-2%	42 917
Interest	1 178	2 367	2 367	-	2	1 578	(1 576)	-100%	2 367
Inventory consumed and bulk purchases	6 145	7 500	7 500	59	3 796	5 000	(1 204)	-24%	7 500
Transfers and subsidies	3 309	4 769	4 769	-	1 711	3 179	(1 469)	-46%	4 769
Other expenditure	190 323	194 882	194 882	8 810	100 174	129 921	(29 747)	-23%	194 882
<b>Total Expenditure</b>	<b>429 815</b>	<b>448 943</b>	<b>448 943</b>	<b>28 680</b>	<b>276 051</b>	<b>299 295</b>	<b>(23 244)</b>	<b>-8%</b>	<b>448 943</b>
<b>Surplus/(Deficit)</b>	<b>(25 908)</b>	<b>(45 901)</b>	<b>(45 901)</b>	<b>(11 770)</b>	<b>20 645</b>	<b>(30 601)</b>	<b>51 245</b>	<b>-167%</b>	<b>(45 901)</b>
Transfers and subsidies - capital (monetary allocations)	43 519	36 462	36 462	995	21 539	24 308	(2 769)	-11%	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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</b>	<b>48 477</b>	<b>-770%</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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</b>	<b>48 477</b>	<b>-770%</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>961</b>	<b>30 835</b>	<b>53 946</b>	<b>(23 111)</b>	<b>-43%</b>	<b>80 919</b>
Capital transfers recognised	37 921	31 706	31 706	865	18 555	21 137	(2 583)	-12%	31 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	13 620	49 213	49 213	96	12 280	32 809	(20 529)	-63%	49 213
<b>Total sources of capital funds</b>	<b>51 540</b>	<b>80 919</b>	<b>80 919</b>	<b>961</b>	<b>30 835</b>	<b>53 946</b>	<b>(23 111)</b>	<b>-43%</b>	<b>80 919</b>
<b>Financial position</b>									
Total current assets	254 100	317 804	317 804		290 475				317 804
Total non current assets	645 766	725 484	725 484		668 473				725 484
Total current liabilities	76 785	189 199	189 199		74 576				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		837 504				795 944
<b>Cash flows</b>									
Net cash from (used) operating	54 520	15 124	15 124	(8 279)	53 648	10 082	(43 565)	-432%	15 124
Net cash from (used) investing	(51 540)	(88 057)	(88 057)	(2 049)	(50 015)	(58 704)	(8 689)	15%	(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>153 031</b>	<b>169 488</b>	<b>16 457</b>	<b>10%</b>	<b>76 465</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	4 450	6 978	5 316	5 306	6 112	218 281	-	-	246 443
<b>Creditors Age Analysis</b>									
Total Creditors	4 047	-	-	-	-	0	-	-	4 047

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**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) - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands									%	
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		351 029	357 087	357 087	12 834	260 594	238 058	22 536	9%	357 087
Executive and council		182 907	182 785	182 785	4	136 798	121 857	14 941	12%	182 785
Finance and administration		168 122	174 302	174 302	12 830	123 796	116 201	7 594	7%	174 302
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		16 233	12 328	12 328	1 331	11 908	8 219	3 689	45%	12 328
Community and social services		15 805	11 777	11 777	1 320	11 376	7 852	3 525	45%	11 777
Sport and recreation		391	513	513	8	507	342	165	48%	513
Public safety		-	-	-	-	-	-	-	-	-
Housing		37	38	38	3	25	25	(0)	-1%	38
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		65 764	54 114	54 114	2 490	32 246	36 076	(3 830)	-11%	54 114
Planning and development		3 878	3 931	3 931	34	1 649	2 621	(971)	-37%	3 931
Road transport		61 885	50 184	50 184	2 456	30 597	33 456	(2 859)	-9%	50 184
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		14 486	15 973	15 973	1 250	13 486	10 648	2 838	27%	15 973
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 486	15 973	15 973	1 250	13 486	10 648	2 838	27%	15 973
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	447 512	439 503	439 503	17 905	318 234	293 002	25 233	9%	439 503
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		206 396	211 029	211 029	13 173	130 069	140 686	(10 617)	-8%	211 029
Executive and council		42 240	48 130	48 130	3 211	34 648	32 087	2 561	8%	48 130
Finance and administration		162 862	160 719	160 719	9 837	94 549	107 146	(12 598)	-12%	160 719
Internal audit		1 293	2 180	2 180	125	873	1 453	(581)	-40%	2 180
<b>Community and public safety</b>		64 584	76 515	76 515	6 116	51 253	51 010	243	0%	76 515
Community and social services		26 339	30 189	30 189	2 307	19 713	20 126	(413)	-2%	30 189
Sport and recreation		27 923	36 601	36 601	3 028	24 971	24 400	571	2%	36 601
Public safety		7 528	6 512	6 512	614	4 804	4 341	463	11%	6 512
Housing		2 792	3 213	3 213	168	1 765	2 142	(377)	-18%	3 213
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		128 589	119 226	119 226	7 019	72 471	79 484	(7 013)	-9%	119 226
Planning and development		15 279	21 855	21 855	951	12 711	14 570	(1 859)	-13%	21 855
Road transport		113 310	97 371	97 371	6 069	59 760	64 914	(5 154)	-8%	97 371
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		30 247	42 172	42 172	2 371	22 258	28 115	(5 857)	-21%	42 172
Energy sources		3 984	3 400	3 400	265	354	2 267	(1 912)	-84%	3 400
Water management		-	-	-	-	-	-	-	-	-
Waste water management		645	-	-	-	26	-	26	-	-
Waste management		25 618	38 772	38 772	2 105	21 878	25 848	(3 970)	-15%	38 772
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	429 815	448 943	448 943	28 680	276 051	299 295	(23 244)	-8%	448 943
<b>Surplus/ (Deficit) for the year</b>		17 696	(9 440)	(9 440)	(10 775)	42 184	(6 293)	48 477	-770%	(9 440)

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**Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)**

Operating budget of the institution is approved by council on municipal vote level. The municipal votes are Council, Financial Services, Technical Services, Corporate Services, Community Services, and Strategic Planning and Development. Unauthorised expenditure occurs if the total budget in a vote is exceeded by expenditure. No department is overspending. Therefore, no unauthorised expenditure incurred.

KZN212 Umdoni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
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>										
Vote 1 - COUNCIL GENERAL	1	182 907	182 012	182 012	4	136 798	121 341	15 457	12,7%	182 012
Vote 2 - FINANCIAL SERVICES		160 447	166 371	166 371	12 191	118 650	110 914	7 736	7,0%	166 371
Vote 3 - TECHNICAL SERVICES		68 292	58 562	58 562	2 450	38 302	39 041	(739)	-1,9%	58 562
Vote 4 - CORPORATE SERVICES		7 674	7 931	7 931	640	5 145	5 287	(142)	-2,7%	7 931
Vote 5 - COMMUNITY SERVICES		24 312	20 695	20 695	2 587	17 689	13 797	3 892	28,2%	20 695
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		3 878	3 931	3 931	34	1 649	2 621	(971)	-37,1%	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	<b>447 512</b>	<b>439 503</b>	<b>439 503</b>	<b>17 905</b>	<b>318 234</b>	<b>293 002</b>	<b>25 233</b>	<b>8,6%</b>	<b>439 503</b>
<b>Expenditure by Vote</b>										
Vote 1 - COUNCIL GENERAL	1	44 125	51 924	51 924	3 337	35 521	34 616	904	2,6%	51 924
Vote 2 - FINANCIAL SERVICES		69 451	52 799	52 799	2 647	24 448	35 200	(10 752)	-30,5%	52 799
Vote 3 - TECHNICAL SERVICES		130 773	122 239	122 239	7 314	71 708	81 493	(9 785)	-12,0%	122 239
Vote 4 - CORPORATE SERVICES		69 445	81 545	81 545	5 149	52 940	54 364	(1 423)	-2,6%	81 545
Vote 5 - COMMUNITY SERVICES		101 278	121 220	121 220	9 314	79 075	80 813	(1 738)	-2,2%	121 220
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		14 743	19 214	19 214	921	12 359	12 810	(451)	-3,5%	19 214
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>429 815</b>	<b>448 943</b>	<b>448 943</b>	<b>28 680</b>	<b>276 051</b>	<b>299 295</b>	<b>(23 244)</b>	<b>-7,8%</b>	<b>448 943</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>17 696</b>	<b>(9 440)</b>	<b>(9 440)</b>	<b>(10 775)</b>	<b>42 184</b>	<b>(6 293)</b>	<b>48 477</b>	<b>-770,3%</b>	<b>(9 440)</b>

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2025/26 FINANCIAL YEAR

**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) - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>Revenue</b>									%	
<b>Exchange Revenue</b>										
Service charges - Electricity	1	-	-	-	1	-	1		-	
Service charges - Water	-	-	-	-	-	-	-		-	
Service charges - Waste Water Management	-	-	-	-	-	-	-		-	
Service charges - Waste management	12 430	14 136	14 136	1 070	12 093	9 424	2 669	28%	14 136	
Sale of Goods and Rendering of Services	13 664	7 761	7 761	196	4 946	5 174	(228)	-4%	7 761	
Agency services	2 339	2 247	2 247	653	1 830	1 498	332	22%	2 247	
Interest	-	-	-	-	-	-	-		-	
Interest earned from Receivables	2 056	1 837	1 837	180	1 393	1 225	168	14%	1 837	
Interest earned from Current and Non Current Assets	14 037	13 000	13 000	740	6 366	8 667	(2 301)	-27%	13 000	
Dividends	-	-	-	-	-	-	-		-	
Rent on Land	-	-	-	-	-	-	-		-	
Rental from Fixed Assets	7 340	7 644	7 644	647	5 122	5 096	26	1%	7 644	
Licence and permits	7	10	10	-	10	7	4	55%	10	
Special rating levies	-	-	-	-	-	-	-		-	
Operational Revenue	484	501	501	504	2 234	334	1 900	569%	501	
<b>Non-Exchange Revenue</b>										
Property rates	129 634	137 803	137 803	9 563	98 526	91 869	6 658	7%	137 803	
Surcharges and Taxes	-	-	-	-	-	-	-		-	
Fines, penalties and forfeits	1 330	1 603	1 603	222	747	1 069	(322)	-30%	1 603	
Licence and permits	3 104	3 272	3 272	270	2 391	2 181	210	10%	3 272	
Transfer and subsidies - Operational	203 943	200 570	200 570	1 550	151 085	133 714	17 371	13%	200 570	
Interest	14 456	12 658	12 658	1 312	9 951	8 438	1 512	18%	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>16 910</b>	<b>296 695</b>	<b>268 694</b>	<b>-</b>	<b>403 041</b>	
<b>Expenditure By Type</b>										
Employee related costs	162 243	177 968	177 968	14 869	130 514	118 645	11 869	10%	177 968	
Remuneration of councillors	16 853	18 539	18 539	1 419	11 703	12 360	(657)	-5%	18 539	
Bulk purchases - electricity	-	-	-	-	-	-	-		-	
Inventory consumed	6 145	7 500	7 500	59	3 796	5 000	(1 204)	-24%	7 500	
Debt impairment	(263)	7 280	7 280	(9)	(8 465)	4 853	(13 318)	-274%	7 280	
Depreciation and amortisation	49 764	42 917	42 917	3 524	28 151	28 611	(461)	-2%	42 917	
Interest	1 178	2 367	2 367	-	2	1 578	(1 576)	-100%	2 367	
Contracted services	107 543	120 965	120 965	3 310	55 400	80 643	(25 243)	-31%	120 965	
Transfers and subsidies	3 309	4 769	4 769	-	1 711	3 179	(1 469)	-46%	4 769	
Irrecoverable debts written off	26 419	-	-	9	8 443	-	8 443		-	
Operational costs	56 497	66 637	66 637	5 500	44 795	44 424	371	1%	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>28 680</b>	<b>276 051</b>	<b>299 295</b>	<b>(23 244)</b>	<b>-8%</b>	<b>448 943</b>
<b>Surplus/(Deficit)</b>		<b>(25 908)</b>	<b>(45 901)</b>	<b>(45 901)</b>	<b>(11 770)</b>	<b>20 645</b>	<b>(30 601)</b>	<b>23 244</b>	<b>(0)</b>	<b>(45 901)</b>
Transfers and subsidies - capital (monetary allocations)	43 519	36 462	36 462	995	21 539	24 308	(2 769)	(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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</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>(10 775)</b>	<b>42 184</b>	<b>(6 293)</b>		<b>(9 440)</b>	

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

The overall actual expenditure incurred is R30,8 million compared to year to date expenditure is sitting at R53,9 million. The overall variance is sitting at 43%. Technical Services Department; the spending on MIG projects is on track.

Planning and Development; The EDTEA Funded project (Umzinto Informal Traders Project) on this project actual spent is R 860 058,93 while year to date budget is sitting at R 579 712,00. The variance is 48%.

Corporate Services; capex has an actual expenditure incurred of R 12,2 million while the year to date budget is sitting at R 32,8 million in the capex funded by municipal own funding. This results in a variance of 63%.

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KZN212 Umdoni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
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>Multi-Year expenditure appropriation</b>										
Vote 1 - COUNCIL GENERAL	1	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - TECHNICAL SERVICES		-	1 647	1 647	-	-	1 098	(1 098)	-100%	1 647
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		-	3 083	3 083	-	265	2 055	(1 790)	-87%	3 083
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		-	870	870	-	860	580	280	48%	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	-	1 125	3 732	(2 607)	-70%	5 599
<b>Single Year expenditure appropriation</b>										
Vote 1 - COUNCIL GENERAL	2	-	87	87	-	-	58	(58)	-100%	87
Vote 2 - FINANCIAL SERVICES		145	130	130	-	-	87	(87)	-100%	130
Vote 3 - TECHNICAL SERVICES		39 933	55 277	55 277	865	19 913	36 851	(16 938)	-46%	55 277
Vote 4 - CORPORATE SERVICES		5 007	18 652	18 652	27	9 703	12 435	(2 732)	-22%	18 652
Vote 5 - COMMUNITY SERVICES		4 522	1 087	1 087	-	25	725	(700)	-97%	1 087
Vote 6 - STRATEGIC PLANNING AND DEVELOPMENT		1 933	87	87	69	69	58	11	19%	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	961	29 709	50 213	(20 504)	-41%	75 320
<b>Total Capital Expenditure</b>	3	51 540	80 919	80 919	961	30 835	53 946	(23 111)	-43%	80 919
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		5 152	18 900	18 900	27	9 703	12 600	(2 897)	-23%	18 900
Executive and council		-	87	87	-	-	58	(58)	-100%	87
Finance and administration		5 152	18 813	18 813	27	9 703	12 542	(2 839)	-23%	18 813
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		18 119	18 674	18 674	865	5 932	12 449	(6 517)	-52%	18 674
Community and social services		11 532	15 935	15 935	865	5 642	10 623	(4 981)	-47%	15 935
Sport and recreation		2 608	2 739	2 739	-	290	1 826	(1 536)	-84%	2 739
Public safety		3 978	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		28 168	40 736	40 736	69	12 981	27 157	(14 176)	-52%	40 736
Planning and development		1 933	957	957	69	929	638	291	46%	957
Road transport		26 235	39 779	39 779	-	12 052	26 520	(14 467)	-55%	39 779
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		101	2 609	2 609	-	2 218	1 739	479	28%	2 609
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		101	2 609	2 609	-	2 218	1 739	479	28%	2 609
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	51 540	80 919	80 919	961	30 835	53 946	(23 111)	-43%	80 919
<b>Funded by:</b>										
National Government		36 036	30 836	30 836	865	17 695	20 557	(2 863)	-14%	30 836
Provincial Government		1 884	870	870	-	860	580	280	48%	870
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		37 921	31 706	31 706	865	18 555	21 137	(2 583)	-12%	31 706
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		13 620	49 213	49 213	96	12 280	32 809	(20 529)	-63%	49 213
<b>Total Capital Funding</b>	7	51 540	80 919	80 919	961	30 835	53 946	(23 111)	-43%	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 - M08 February						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		149 379	144 813	144 813	153 031	144 813
Trade and other receivables from exchange transactions		30 643	29 758	29 758	22 548	29 758
Receivables from non-exchange transactions		73 931	115 639	115 639	93 481	115 639
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		-	26 806	26 806	21 268	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>290 475</b>	<b>317 804</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		7 118	6 815	6 815	6 856	6 815
Property, plant and equipment		638 350	718 427	718 427	661 342	718 427
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		261	261	261	261	261
Intangible assets		36	(19)	(19)	14	(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>668 473</b>	<b>725 484</b>
<b>TOTAL ASSETS</b>		<b>899 866</b>	<b>1 043 289</b>	<b>1 043 289</b>	<b>958 948</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	2 527	2 526
Trade and other payables from exchange transactions		60 129	171 470	171 470	33 721	171 470
Trade and other payables from non-exchange transactions		11 528	3 255	3 255	27 511	3 255
Provision		-	3 339	3 339	6 166	3 339
VAT		-	8 307	8 307	4 308	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>74 576</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>121 444</b>	<b>247 345</b>
<b>NET ASSETS</b>	2	<b>775 283</b>	<b>795 944</b>	<b>795 944</b>	<b>837 504</b>	<b>795 944</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		791 696	792 581	792 581	833 917	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>837 504</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 February 2026 is R153,031 million, compared to a year to date budgeted of R169,4 million. Narrations per category are as follows.

### *Property Rates*

Collections are R93,1 million to date are more than the anticipated year to date budget of R78,088 million. Variance is sitting at 19%. 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 8,6 million against the expected R9,2 million. The variance is 6%, this variance is caused by the under collection.

### *Other Revenue*

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

### *Interest*

An amount of R6,3 million was recognised compared to the expected interest of R8,6 million which results in a variance of 27%. The underperformance is mainly attributable to interest on the Standard Bank fixed deposit, which will only be recognised upon maturity of the investment.

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### Transfers and Subsidies - Operational

All grants and subsidies operational that were expected to be received were received as per NT payment schedule and there is an amount of R416 000 received in February in respect of EPWP.

### Suppliers and Employees

Payments to suppliers and employees have a variance of 3% this variance is very insignificant.

### Transfers and Grants

Actual amount spent on transfers and subsidies paid is R1,2 million against the year-to-date budget of R 4,099 million which results in a variance of 70%.

### Capital Assets

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

### Consumer deposits

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

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2025/26 FINANCIAL YEAR

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		110 050	117 132	117 132	9 113	93 161	78 088	15 072	19%	117 132
Service charges		9 595	13 818	13 818	850	8 674	9 212	(538)	-6%	13 818
Other revenue		23 240	60 655	60 655	953	22 891	40 437	(17 546)	-43%	60 655
Transfers and Subsidies - Operational		251 597	200 570	200 570	416	153 045	133 714	19 331	14%	200 570
Transfers and Subsidies - Capital		-	35 462	35 462	-	40 644	23 641	17 003	72%	35 462
Interest		16 090	13 000	13 000	740	6 366	8 667	(2 301)	-27%	13 000
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(351 564)	(419 365)	(419 365)	(20 351)	(269 899)	(279 577)	(9 678)	3%	(419 365)
Interest		(1 178)	-	-	-	-	-	-		-
Transfers and Subsidies		(3 309)	(6 149)	(6 149)	-	(1 234)	(4 099)	(2 865)	70%	(6 149)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>54 520</b>	<b>15 124</b>	<b>15 124</b>	<b>(8 279)</b>	<b>53 648</b>	<b>10 082</b>	<b>(43 565)</b>	<b>-432%</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)	(2 049)	(50 015)	(58 704)	(8 689)	15%	(88 057)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 540)</b>	<b>(88 057)</b>	<b>(88 057)</b>	<b>(2 049)</b>	<b>(50 015)</b>	<b>(58 704)</b>	<b>(8 689)</b>	<b>15%</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>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>2 981</b>	<b>(72 933)</b>	<b>(72 933)</b>	<b>(10 328)</b>	<b>3 632</b>	<b>(48 622)</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		153 031	169 488			76 465

**PART 2: SUPPORTING DOCUMENTATION**

**Table SC1: Material Variances and explanations**

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue</b>			
	Property rates	7%	The variance is caused by the customers who opted for annual debit raising.	To re-evaluate after payment of annual rates and refuse.
	Service charges - Waste management	28%	The variance is caused by the customers who opted for annual debit raising.	To re-evaluate after payment of annual rates and refuse.
	Investment Revenue	-27%	It is under performance that is caused by the Standard Bank fixed deposit interest will only show once investment is matured.	To monitor the variance
	Rental of facilities	1%	N/A	N/A
	Fines	-30%	This was the under performance that was not anticipated	To monitor the variance
	Licenses and permits	10%	There has been a significant increase in the licenses and permits that was not anticipated.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Agency Fees	22%	This huge variance is a result of the increased number of people coming for the motor vehicle licenses	This variance was addressed during the adjustments budget and variance will change from March going forward
	Operational Revenue	569%	This so huge variance is a result of the insurance refund for December & February.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Interest earned from receivables	14%	The variance is due to the increasing old debt and low collection rate.	This trend will continue due to the high debtors books
	Grants and subsidies	13%	The budget is exceeded due to equitable share two tranches that were received and the variance will adjust itself in the following months.	On going monitoring to establish that all grant expenditure are recognised.
2	<b>Expenditure By Type</b>			
	Employee Costs	10%	This variance is caused by the payment of bonuses and salary equalisation.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Remuneration of Councillors	-5%	This variance is caused by the high percentage increment effected when the budget was prepared.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Operational Costs (Other expenditure)	1%	N/A	N/A
	Debt Impairment	-274%	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	-24%	Cleaning material and stationery are bought quarterly or as when needed. More will reflect when the payments are made.	This variance was addressed during the adjustments budget and variance will change from March going forward
	Contracted Services	-31%	There are many projects undergoing SCM processes in this category expending will reflect when payments are made	This variance was addressed during the adjustments budget and variance will change from March going forward
	Transfers and Subsidies	-46%	An amount of R 558 681,00 has been budgeted under this category for disaster relief expenses, no spending has been incurred.	This variance was addressed during the adjustments budget and variance will change from March going forward
3	<b>Capital Expenditure</b>			
	Capital Assets	-43%	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 FEBRUARY (M08) 2025/26 FINANCIAL YEAR**

**Table SC3: Aged Debtors**

The municipality is being owed a total amount of R246,4 million, of which the biggest portion is owed by households sitting at R176,3 million.

The second biggest is government departments that are sitting at R43,5 million. Business debtors owing just over R18,3 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February														
Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	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					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9 366	5 514	3 935	3 693	3 562	114 050				140 110	121 305	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	6				6	6	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 048	606	492	458	1 539	13 225				17 366	15 221	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	3	3	3	3	815				830	821	-	-
Interest on Arrear Debtor Accounts	1810	1	61	101	143	185	49 965				50 447	50 283	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-	-	-
Other	1900	(5 958)	793	786	1 010	823	40 230				37 684	42 063	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>4 450</b>	<b>6 978</b>	<b>5 316</b>	<b>5 306</b>	<b>6 112</b>	<b>218 281</b>	<b>-</b>	<b>-</b>	<b>246 443</b>	<b>229 699</b>	<b>-</b>	<b>-</b>	
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	1 071	1 371	1 372	1 399	1 473	36 818				43 504	39 689	-	-
Commercial	2300	1 415	1 002	462	466	420	14 546				18 311	15 432	-	-
Households	2400	2 025	4 470	3 348	3 304	4 069	159 172				176 388	166 545	-	-
Other	2500	(62)	134	134	137	151	7 745				8 240	8 032	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 450</b>	<b>6 978</b>	<b>5 316</b>	<b>5 306</b>	<b>6 112</b>	<b>218 281</b>	<b>-</b>	<b>-</b>	<b>246 443</b>	<b>229 699</b>	<b>-</b>	<b>-</b>	

**UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2025/26 FINANCIAL YEAR**

**Table SC4: Aged Creditors**

The municipality owes suppliers an amount of R4,047 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 - M08 February											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4 047	-	-	-	-	0	-	-	4 047	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>4 047</b>	<b>-</b>

### Table SC5: Investment Portfolio Analysis

All the call deposits are highly liquid short-term investments and are held for the purpose of meeting short-term commitments rather than the purpose of earning a return (interest).

The table below reflects on account balances (excluding the main account) as at the end of February 2026. Total cash available was R112,1 million. The cash coverage is 04 months.

	<b>4 Month</b>
Cash and cash equivalents	40 871 859
Unspent Conditional Grants	26 416 838
Overdraft	-
Short Term Investments	112 159 088
<b>Total Annual Operational Expenditure</b>	<b>398 745 664</b>

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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 <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
<b>R thousands</b>														
<b>Municipality</b>														
ABSA :92-3600-6170		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	25 136	122			25 258
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	39 894	307			40 200
FNB :6 222 5155 391		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	25 980	138			26 118
STD BANK :5876 211 6/007		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	18 301	51	(15 051)		3 301
STD BANK :5 876 211 6/015		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	17 947	49	-15000000	51	3 048
STD BANK :058762116/028		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 679	19			3 698
STD BANK :058762116/029		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	3 005	12	-771592,5		2 246
STD BAK :058762116/035		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	1 504	7			1 511
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	-				-
NEDBANK : 7881017759/94		No specified ter	CALL DEPOSIT	Yes		0	No	No	31/12/2025	6 745	34			6 779
NEDBANK : 1766000029		No specified ter	Fixed deposit	Yes		0	No	No	31/12/2025	-				-
-		-	-	-		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>										<b>142 191</b>	<b>740</b>	<b>(30 823)</b>	<b>51</b>	<b>112 159</b>

UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2025/26 FINANCIAL YEAR

**Table SC6: Grants Receipts**

All grants that were expected to be received were received. During February 2026 there was an EPWP trench of R416 000 received in February.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		200 892	188 016	188 016	416	144 756	125 344	19 412	15,5%	188 016
Operational Revenue:General Revenue:Equitable Share		182 890	182 765	182 765	-	136 769	121 843	14 926	12,2%	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	416	1 340	923	417	45,1%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 900	2 000	2 000	-	2 000	1 333	667	50,0%	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	-	1 758	1 244	513	41,2%	1 866
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	2 890	-	2 890	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		10 976	11 554	11 554	-	12 291	7 703	4 588	59,6%	11 554
Specify (Add grant description)		10 976	11 554	11 554	-	12 291	7 703	4 588	59,6%	11 554
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	211 868	199 570	199 570	416	157 047	133 047	24 000	18,0%	199 570
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		39 729	35 462	35 462	-	33 393	23 641	9 751	41,2%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		38 529	35 462	35 462	-	33 393	23 641	9 751	41,2%	35 462
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		1 200	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1 000	1 000	-	6 094	667	5 428	814,2%	1 000
Specify (Add grant description)		-	1 000	1 000	-	1 000	667	333	50,0%	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	-	39 487	24 308	15 179	62,4%	36 462
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	251 597	236 032	236 032	416	196 534	158 021	39 180	24,8%	236 032

## Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		192 510	188 016	188 016	245	4 329	125 344	(121 015)	-96,5%	188 016
Operational Revenue:General Revenue:Equitable Share		182 890	182 765	182 765			121 843	(121 843)	-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	-	1 385	923	462	50,0%	1 385
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-			-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 900	2 000	2 000	43	1 239	1 333	(95)	-7,1%	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	202	1 705	1 244	461	37,1%	1 866
Water Services Infrastructure Grant		-	-	-			-	-		-
Programme and Project Preparation Support Grant		-	-	-			-	-		-
<b>Provincial Government:</b>		10 976	12 554	12 554	1 306	11 249	8 369	2 879	34,4%	12 554
Specify (Add grant description)		-	1 000	-			667	(667)	-100,0%	1 000
Specify (Add grant description)		-	-	-			-	-		-
Specify (Add grant description)		-	-	-			-	-		-
Specify (Add grant description)		10 976	11 554	12 554	1 306	11 249	7 703	3 546	46,0%	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>1 550</b>	<b>15 577</b>	<b>133 714</b>	<b>(118 136)</b>	<b>-88,4%</b>	<b>200 570</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		41 427	35 462	35 462	995	20 370	23 641	(3 271)	-13,8%	35 462
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-			-	-		-
Municipal Infrastructure Grant [Schedule 5B]		36 852	35 462	35 462	995	20 370	23 641	(3 271)	-13,8%	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		-	-	-			-	-		-
<b>Provincial Government:</b>		2 092	1 000	1 000	-	989	667	322	48,4%	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	667	322	48,4%	1 000
Specify (Add grant description)		-	-	-			-	-		-
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>995</b>	<b>21 359</b>	<b>24 308</b>	<b>(2 948)</b>	<b>-12,1%</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>2 545</b>	<b>36 937</b>	<b>158 021</b>	<b>(121 084)</b>	<b>-76,6%</b>	<b>237 032</b>

**UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 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 February 2026 is R142,2 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 939	16 158	16 158	1 253	10 376	10 772	(395)	-4%	16 158
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		287	593	593	33	256	396	(139)	-35%	593
Cellphone Allowance		1 627	1 788	1 788	133	1 070	1 192	(122)	-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>1 419</b>	<b>11 703</b>	<b>12 360</b>	<b>(657)</b>	<b>-5%</b>	<b>18 539</b>
<b>% increase</b>	4		<b>10,0%</b>	<b>10,0%</b>						<b>10,0%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	5 192	6 007	6 007	665	6 235	4 004	2 230	56%	6 007
Pension and UIF Contributions		10	13	13	1	9	8	1	8%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		27	366	366	19	133	244	(111)	-45%	366
Cellphone Allowance		37	57	57	18	207	38	169	447%	57
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	1	0	1	1	(0)	-18%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 266</b>	<b>6 443</b>	<b>6 443</b>	<b>704</b>	<b>6 585</b>	<b>4 295</b>	<b>2 289</b>	<b>53%</b>	<b>6 443</b>
<b>% increase</b>	4		<b>22,4%</b>	<b>22,4%</b>						<b>22,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		98 582	109 260	109 260	10 196	82 146	72 840	9 306	13%	109 260
Pension and UIF Contributions		16 448	20 095	20 095	1 610	13 302	13 396	(94)	-1%	20 095
Medical Aid Contributions		7 419	8 007	8 007	802	5 858	5 338	521	10%	8 007
Overtime		16 380	11 947	11 947	1 357	12 136	7 964	4 172	52%	11 947
Performance Bonus		7 299	9 022	9 022	-	8 412	6 014	2 398	40%	9 022
Motor Vehicle Allowance		106	78	78	-	-	52	(52)	-100%	78
Cellphone Allowance		236	249	249	26	208	166	42	25%	249
Housing Allowances		521	1 967	1 967	44	349	1 311	(962)	-73%	1 967
Other benefits and allowances		1 496	3 337	3 337	6	16	2 225	(2 209)	-99%	3 337
Payments in lieu of leave		2 567	1 800	1 800	89	717	1 200	(483)	-40%	1 800
Long service awards		1 608	1 485	1 485	-	-	990	(990)	-100%	1 485
Post-retirement benefit obligations	2	4 316	4 278	4 278	35	784	2 852	(2 068)	-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>14 165</b>	<b>123 929</b>	<b>114 350</b>	<b>9 579</b>	<b>8%</b>	<b>171 525</b>
<b>% increase</b>	4		<b>9,3%</b>	<b>9,3%</b>						<b>9,3%</b>
<b>Total Parent Municipality</b>		<b>179 096</b>	<b>196 507</b>	<b>196 507</b>	<b>16 288</b>	<b>142 216</b>	<b>131 005</b>	<b>11 212</b>	<b>9%</b>	<b>196 507</b>

## **Repairs and Maintenance**

The table below depicts the total budget for repairs and maintenance and the spending for the month of February 2026. Total amount spent to date equals to R12,5 million compared the expected budget of R 29,5 million. The variance is sitting at 57,7%. 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 FEBRUARY (M08) 2025/26 FINANCIAL YEAR

KZN212 Umdoni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		41 812	31 640	31 640	893	8 704	21 093	(12 390)	-58,7%	31 640
Roads Infrastructure		2 252	3 140	3 140	-	1 031	2 093	(1 063)	-50,8%	3 140
Roads		2 252	3 140	3 140	-	1 031	2 093	(1 063)	-50,8%	3 140
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 393	2 500	2 500	265	354	1 667	(1 312)	-78,7%	2 500
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2 157	2 500	2 500	265	354	1 667	(1 312)	-78,7%	2 500
Capital Spares		1 236	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		36 167	26 000	26 000	628	7 319	17 333	(10 015)	-57,8%	26 000
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		36 167	26 000	26 000	628	7 319	17 333	(10 015)	-57,8%	26 000
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 199	2 673	2 673	93	758	1 782	(1 024)	-57,4%	2 673
Community Facilities		580	1 827	1 827	45	283	1 218	(935)	-76,7%	1 827
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	252	252	15	43	168	(125)	-74,2%	252
Cemeteries/Crematoria		-	315	315	-	-	210	(210)	-100,0%	315
Police		-	-	-	-	-	-	-	-	-
Parks		-	400	400	-	-	267	(267)	-100,0%	400
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		307	360	360	30	240	240	-	-	360
Public Ablution Facilities		84	500	500	-	-	333	(333)	-100,0%	500
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		619	846	846	48	475	564	(89)	-15,8%	846
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		619	846	846	48	475	564	(89)	-15,8%	846
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 921	4 050	4 050	175	1 772	2 700	(928)	-34,4%	4 050
Operational Buildings		4 921	4 050	4 050	175	1 772	2 700	(928)	-34,4%	4 050
Municipal Offices		4 921	4 050	4 050	175	1 772	2 700	(928)	-34,4%	4 050
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	24	24	10	10	16	(6)	-37,6%	24
Computer Equipment		-	24	24	10	10	16	(6)	-37,6%	24
<b>Furniture and Office Equipment</b>		-	29	29	-	-	19	(19)	-100,0%	29
Furniture and Office Equipment		-	29	29	-	-	19	(19)	-100,0%	29
<b>Machinery and Equipment</b>		1 082	2 843	2 843	-	835	1 895	(1 061)	-56,0%	2 843
Machinery and Equipment		1 082	2 843	2 843	-	835	1 895	(1 061)	-56,0%	2 843
<b>Transport Assets</b>		2 186	3 130	3 130	-	441	2 087	(1 646)	-78,9%	3 130
Transport Assets		2 186	3 130	3 130	-	441	2 087	(1 646)	-78,9%	3 130
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	51 200	44 389	44 389	1 171	12 519	29 593	17 073	57,7%	44 389

**UMDONI MUNICIPALITY IN-YEAR REPORT FOR FEBRUARY (M08) 2025/26 FINANCIAL YEAR**



I, \_\_\_\_\_ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 28<sup>th</sup> February 2026 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

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**Mr D.D. NAIDOO**

**ACTING MUNICIPAL MANAGER**

\_\_\_\_\_

**DATE**

