

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

March 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 R357,5 million, compared to the year-to-date budget of R307,4 million, resulting in a favourable variance of R50,1 million (16%). 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 R108,5 million, compared to the year-to-date budget of R107,9 million, resulting in a favourable variance of 1%. 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 R13,1 million, compared to the year-to-date budget of R11,7 million, resulting in a favourable variance of 13%. 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 R6,6 million, compared to the year-to-date budget of R10,1 million, resulting in an unfavourable variance of (32%). 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 R5,7 million, compared with the year-to-date budget of R5,9 million, resulting in a nil variance (4%).

Fines

Revenue from fines amounted to R901 966.00, compared to the year-to-date budget of R943 767.00 resulting in an unfavourable variance of 4%. This is an underperformance that was not anticipated.

Licences and Permits

Revenue from licences and permits amounted to R2,8 million, compared to the year-to-date budget of R2,5 million, resulting in a favourable variance of 11%.

Agency Fees

Revenue from agency fees amounted to R1,8 million, compared to the year-to-date budget of R1,7 million, resulting in a favourable variance of 4%. The variance is very insignificant.

Other Operational Revenue

Other operational revenue amounted to R2,2 million, compared to the year-to-date budget of R392 688.00, resulting in a favourable variance of 472%. 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 R1,4 million, compared to the year-to-date budget of R1,4 million resulting in a favourable variance of 5%. 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 R197,040 million, compared to the year-to-date budget of R149,1 million, resulting in a favourable variance of 32%. The variance is mainly attributable to the receipt of Equitable Share funding, which was received.

Operating Expenditure

In respect of operating expenditure, actual year-to-date expenditure amounted to R307,3 million, compared to a year-to-date budget of R340,024 million, resulting in an underspending variance of R32,6 million (10%). The main contributors to this variance include contracted services with a variance of R16,7 debt impairment with a variance of R14,097 million as well as irrecoverable bad debts written off with a variance of 8,6 million.

Employee-Related Costs

As at the end of March 2026, the municipality has spent R144,9 million on employee-related costs, compared to the year-to-date budget of R148,2 million, resulting in a favourable variance of 2%. The variance is very immaterial.

Remuneration of Councillors

Expenditure on councillor remuneration totals R13,086 million, against a year-to-date budget of R13,1 million, resulting in a favourable variance of 1% and this variance is very insignificant.

Operational Costs

This line item includes all other operating expenses such as accommodation, telephone, electricity, protective clothing, audit fees, and software licenses. Actual expenditure amounts to R48,9 million, compared to the year-to-date budget of R49,1 million, resulting in a favourable variance of 0%.

Debt Impairment

Expenditure on debt impairment amounts to (R8,6) million, against a year-to-date budget of R5,4 million, resulting in an unfavourable variance of 258%. 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.

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Depreciation & Asset Impairment

Expenditure on depreciation and asset impairment amounts to R31,6 million, compared to the year-to-date budget of R33,088 million, resulting in a favourable variance of 4%.

Inventory Consumed

This category includes expenditure on cleaning materials, road maintenance materials, and stationery. Actual expenditure amounts to R3,8 million, compared to a year-to-date budget of R5,8 million, resulting in a favourable variance of 34%. The variance is mainly due to cleaning materials and stationery being purchased quarterly or as required.

Contracted Services

Expenditure on contracted services amounts to R63,1 million, compared to the year-to-date budget of R79,9 million, resulting in a favourable variance of 21%. 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 R3,3 million, resulting in a favourable variance of 49%. Included in this category is R258 681,00 budgeted for disaster relief, with expenditure expected to reflect once payments are processed.

Capital Expenditure

Actual capital expenditure amounts to R36,7 million, compared to the year-to-date budget of R62,4 million, resulting in an underspending variance of R25,6 million (41%). The detailed variance analysis is provided in Table C5, where departmental capital expenditures are reflected.

CAPITAL EXPENDITURE (VAT EXCLUSIVE)

| Funding | Year-to Date Actual | Received | Full Year Projection | Percentage Spent to Date |
|---|----------------------------|----------------------|-----------------------------|---------------------------------|
| Conditional-MIG Capex | 17 694 522,67 | 30 836 174.00 | 30 836 174.00 | 57% |
| Municipal Disaster Response Grant (Opening Balance) | 5 919 676.33 | 8 937 415.00 | 8 937 415.00 | 66% |
| 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 | 12 303 929.00 | 48 866 292.00 | 48 866 292.00 | 25% |
| TOTAL | 36 778 186.93 | 89 509 446.00 | 89 509 446.00 | 41% |

CONDITIONAL OPERATIONAL GRANTS

| Funding | Allocation | Received | Year-to-date Expenditure | Percentage spent to date |
|--|-------------------|-----------------|---------------------------------|---------------------------------|
| MIG -Opex | 1 866 400.00 | 1 866 400.00 | 1 866 400.00 | 100% |
| EPWP | 1 385 000.00 | 1 385 000.00 | 1 385 000.00 | 100% |
| FMG | 2000 000.00 | 2000 000.00 | 1 281 130.74 | 64% |
| INEP | 4 451 000.00 | 4 451 000.00 | 3 389 769.65 | 76.16% |
| 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 | 10 702 400.00 | 7 922 300.39 | 74% |

Financial Position

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short term liabilities is tested by taking the total current assets and dividing them by current liabilities (current ratio 3.86:1). The ratio is above the norm of 1,5 – 2:1, which reflects healthy financial state. This test is mainly used to give an idea of the municipality's ability to pay back its short term liabilities using the current assets.

| | |
|---------------------|-------------|
| | 3.86 |
| Current Assets | 330 661 823 |
| Current Liabilities | 85 711 600 |

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance R186,4 million.

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Table C1- Monthly Budget Statement Summary

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

Choose name from list - Table C1 Monthly Budget Statement Summary - M09 March

| Description | Budget Year 2025/26 | | | | | | | | |
|--|---------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 2024/25 | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 129 634 | 137 803 | 139 482 | 10 068 | 108 595 | 107 998 | 596 | 1% | 139 482 |
| Service charges | 12 431 | 14 136 | 15 728 | 1 095 | 13 189 | 11 711 | 1 477 | 13% | 15 728 |
| Investment revenue | 14 037 | 13 000 | 13 000 | 524 | 6 890 | 10 199 | (3 308) | -32% | 13 000 |
| Transfers and subsidies - Operational | 200 044 | 200 570 | 203 178 | 45 956 | 197 040 | 149 156 | 47 884 | 0 | 203 178 |
| Other own revenue | 44 755 | 37 532 | 39 620 | 3 172 | 31 796 | 28 352 | 3 444 | 12% | 39 620 |
| Total Revenue (excluding capital transfers and contributions) | 400 901 | 403 041 | 411 008 | 60 815 | 357 510 | 307 416 | 50 094 | 16% | 411 008 |
| Employee costs | 160 635 | 177 968 | 197 911 | 14 393 | 144 907 | 148 288 | (3 381) | -2% | 197 911 |
| Remuneration of Councillors | 16 853 | 18 539 | 17 539 | 1 384 | 13 086 | 13 155 | (68) | -1% | 17 539 |
| Depreciation and amortisation | 49 700 | 42 917 | 44 117 | 3 524 | 31 675 | 33 088 | (1 413) | -4% | 44 117 |
| Interest | 1 178 | 2 367 | 2 367 | - | 2 | 1 776 | (1 773) | -100% | 2 367 |
| Inventory consumed and bulk purchases | 6 145 | 7 500 | 7 750 | 45 | 3 842 | 5 813 | (1 971) | -34% | 7 750 |
| Transfers and subsidies | 3 309 | 4 769 | 5 286 | 13 | 1 723 | 3 382 | (1 659) | -49% | 5 286 |
| Other expenditure | 195 590 | 194 882 | 191 558 | 11 968 | 112 141 | 134 523 | (22 381) | -17% | 191 558 |
| Total Expenditure | 433 410 | 448 943 | 466 530 | 31 326 | 307 377 | 340 024 | (32 647) | -10% | 466 530 |
| Surplus/(Deficit) | (32 509) | (45 901) | (55 522) | 29 488 | 50 133 | (32 608) | 82 741 | -254% | (55 522) |
| Transfers and subsidies - capital (monetary allocations) | 41 427 | 36 462 | 46 740 | 6 216 | 27 756 | 31 297 | (3 541) | -11% | 46 740 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | -6039% | (8 782) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | -6039% | (8 782) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 51 478 | 80 919 | 89 509 | 5 944 | 36 778 | 62 403 | (25 624) | -41% | 89 509 |
| Capital transfers recognised | 37 921 | 31 706 | 40 643 | 5 920 | 24 474 | 26 014 | (1 539) | -6% | 40 643 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 13 557 | 49 213 | 48 866 | 24 | 12 304 | 36 389 | (24 085) | -66% | 48 866 |
| Total sources of capital funds | 51 478 | 80 919 | 89 509 | 5 944 | 36 778 | 62 403 | (25 624) | -41% | 89 509 |
| Financial position | | | | | | | | | |
| Total current assets | 276 918 | 317 804 | 259 161 | | 330 662 | | | | 259 161 |
| Total non current assets | 651 045 | 725 484 | 733 756 | | 670 893 | | | | 733 756 |
| Total current liabilities | 67 787 | 189 199 | 189 630 | | 85 712 | | | | 189 630 |
| Total non current liabilities | 52 514 | 58 145 | 52 382 | | 46 868 | | | | 52 382 |
| Community wealth/Equity | 804 015 | 786 504 | 750 906 | | 868 975 | | | | 750 906 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 54 520 | 15 488 | 423 | 34 566 | 88 214 | 7 429 | (80 785) | -1087% | 423 |
| Net cash from (used) investing | (51 540) | (88 057) | (102 936) | (1 185) | (51 200) | (77 202) | (26 002) | 34% | (102 936) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the month/year end | 149 378 | 145 541 | 115 597 | 33 381 | 186 412 | 148 337 | (38 075) | -26% | 46 886 |
| 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 | 3 494 | 7 317 | 5 831 | 5 006 | 5 115 | 223 212 | - | - | 249 976 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 478 | 1 322 | 181 | - | - | 30 | 3 | - | 4 014 |

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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.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

| Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 351 836 | 357 087 | 360 817 | 58 373 | 318 967 | 272 737 | 46 229 | 17% | 360 817 |
| Executive and council | | 182 907 | 182 785 | 182 790 | 45 714 | 182 512 | 136 615 | 45 897 | 34% | 182 790 |
| Finance and administration | | 168 929 | 174 302 | 178 027 | 12 659 | 136 455 | 136 123 | 332 | 0% | 178 027 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 16 233 | 12 328 | 25 236 | 6 304 | 18 212 | 12 560 | 5 653 | 45% | 25 236 |
| Community and social services | | 15 805 | 11 777 | 24 615 | 6 281 | 17 658 | 12 247 | 5 411 | 44% | 24 615 |
| Sport and recreation | | 391 | 513 | 583 | 20 | 527 | 284 | 243 | 86% | 583 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 37 | 38 | 38 | 3 | 28 | 29 | (2) | -6% | 38 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 59 773 | 54 114 | 54 066 | 1 162 | 33 407 | 40 279 | (6 872) | -17% | 54 066 |
| Planning and development | | 1 787 | 3 931 | 3 956 | 129 | 1 778 | 428 | 1 350 | 315% | 3 956 |
| Road transport | | 57 986 | 50 184 | 50 110 | 1 033 | 31 630 | 39 851 | (8 222) | -21% | 50 110 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 14 486 | 15 973 | 17 628 | 1 193 | 14 679 | 13 136 | 1 543 | 12% | 17 628 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 14 486 | 15 973 | 17 628 | 1 193 | 14 679 | 13 136 | 1 543 | 12% | 17 628 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 442 328 | 439 503 | 457 748 | 67 031 | 385 266 | 338 713 | 46 553 | 14% | 457 748 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 204 019 | 211 029 | 222 892 | 14 924 | 144 994 | 164 416 | (19 422) | -12% | 222 892 |
| Executive and council | | 42 240 | 48 130 | 55 125 | 5 686 | 40 334 | 41 082 | (748) | -2% | 55 125 |
| Finance and administration | | 160 486 | 160 719 | 165 914 | 9 147 | 103 696 | 121 970 | (18 273) | -15% | 165 914 |
| Internal audit | | 1 293 | 2 180 | 1 853 | 92 | 964 | 1 365 | (401) | -29% | 1 853 |
| <i>Community and public safety</i> | | 64 584 | 76 515 | 80 856 | 6 289 | 57 541 | 59 464 | (1 923) | -3% | 80 856 |
| Community and social services | | 26 339 | 30 189 | 31 522 | 1 968 | 21 681 | 23 613 | (1 932) | -8% | 31 522 |
| Sport and recreation | | 27 923 | 36 601 | 36 911 | 3 035 | 28 005 | 27 683 | 322 | 1% | 36 911 |
| Public safety | | 7 528 | 6 512 | 6 705 | 550 | 5 355 | 5 029 | 326 | 6% | 6 705 |
| Housing | | 2 792 | 3 213 | 5 719 | 736 | 2 500 | 3 139 | (639) | -20% | 5 719 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 128 589 | 119 226 | 124 225 | 7 785 | 80 256 | 91 726 | (11 470) | -13% | 124 225 |
| Planning and development | | 15 279 | 21 855 | 24 333 | 1 804 | 14 515 | 16 916 | (2 401) | -14% | 24 333 |
| Road transport | | 113 310 | 97 371 | 99 891 | 5 981 | 65 741 | 74 810 | (9 069) | -12% | 99 891 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 36 218 | 42 172 | 38 557 | 2 328 | 24 586 | 24 417 | 168 | 1% | 38 557 |
| Energy sources | | 3 984 | 3 400 | 2 900 | - | 354 | 2 175 | (1 821) | -84% | 2 900 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 645 | - | - | - | 26 | - | 26 | #DIV/0! | - |
| Waste management | | 31 589 | 38 772 | 35 657 | 2 328 | 24 206 | 22 242 | 1 963 | 9% | 35 657 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 433 410 | 448 943 | 466 530 | 31 326 | 307 377 | 340 024 | (32 647) | -10% | 466 530 |
| Surplus/ (Deficit) for the year | | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | -6039.39% | (8 782) |

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

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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

| Vote Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|----------|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|--------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Community Services | 1 | 24 312 | 20 695 | 31 230 | 6 897 | 24 586 | 18 229 | 6 357 | 34.9% | 31 230 |
| Vote 2 - Corporate Services | | 7 589 | 7 931 | 7 931 | 597 | 5 742 | 6 222 | (480) | -7.7% | 7 931 |
| Vote 3 - Technical Services | | 64 392 | 58 562 | 62 365 | 1 633 | 39 935 | 47 783 | (7 848) | -16.4% | 62 365 |
| Vote 4 - FINANCIAL SERVICES | | 161 340 | 166 371 | 170 096 | 12 062 | 130 713 | 129 901 | 812 | 0.6% | 170 096 |
| Vote 5 - MUNICIPAL MANAGER | | 182 907 | 182 012 | 182 170 | 45 714 | 182 512 | 136 150 | 46 362 | 34.1% | 182 170 |
| Vote 6 - Planning And Development | | 1 787 | 3 931 | 3 956 | 129 | 1 778 | 428 | 1 350 | 315.2% | 3 956 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 442 327 | 439 503 | 457 748 | 67 031 | 385 266 | 338 713 | 46 553 | 13.7% | 457 748 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Community Services | 1 | 101 278 | 121 220 | 122 227 | 10 160 | 91 594 | 91 642 | (48) | -0.1% | 122 227 |
| Vote 2 - Corporate Services | | 69 319 | 81 545 | 83 132 | 4 279 | 56 278 | 62 137 | (5 859) | -9.4% | 83 132 |
| Vote 3 - Technical Services | | 136 743 | 122 239 | 124 024 | 7 361 | 77 822 | 87 260 | (9 438) | -10.8% | 124 024 |
| Vote 4 - FINANCIAL SERVICES | | 67 202 | 52 799 | 56 494 | 2 146 | 26 461 | 40 117 | (13 656) | -34.0% | 56 494 |
| Vote 5 - MUNICIPAL MANAGER | | 44 125 | 51 924 | 58 593 | 5 777 | 41 298 | 43 657 | (2 359) | -5.4% | 58 593 |
| Vote 6 - Planning And Development | | 14 743 | 19 214 | 22 060 | 1 603 | 13 925 | 15 211 | (1 286) | -8.5% | 22 060 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 433 410 | 448 943 | 466 530 | 31 326 | 307 377 | 340 024 | (32 647) | -9.6% | 466 530 |
| Surplus/ (Deficit) for the year | 2 | 8 917 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | -6039.4% | (8 782) |

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

| Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 1 | - | - | - | 1 | - | 1 | #DIV/0! | - |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | 12 430 | 14 136 | 15 728 | 1 095 | 13 188 | 11 711 | 1 476 | 13% | 15 728 |
| Sale of Goods and Rendering of Services | | 13 639 | 7 761 | 7 814 | 442 | 5 389 | 5 795 | (407) | -7% | 7 814 |
| Agency services | | 2 339 | 2 247 | 2 247 | - | 1 830 | 1 763 | 67 | 4% | 2 247 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 2 056 | 1 837 | 1 900 | 98 | 1 491 | 1 425 | 66 | 5% | 1 900 |
| Interest from Current and Non Current Assets | | 14 037 | 13 000 | 13 000 | 524 | 6 890 | 10 199 | (3 308) | -32% | 13 000 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 7 340 | 7 644 | 7 620 | 628 | 5 750 | 5 973 | (223) | -4% | 7 620 |
| Licence and permits | | 7 | 10 | 10 | - | 10 | 8 | 2 | 31% | 10 |
| Special rating levies | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 484 | 501 | 2 552 | 13 | 2 247 | 393 | 1 855 | 472% | 2 552 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 129 634 | 137 803 | 139 482 | 10 068 | 108 595 | 107 998 | 596 | 1% | 139 482 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 330 | 1 603 | 1 258 | 155 | 902 | 944 | (42) | -4% | 1 258 |
| Licence and permits | | 3 104 | 3 272 | 3 565 | 463 | 2 854 | 2 561 | 293 | 11% | 3 565 |
| Transfers and subsidies - Operational | | 200 044 | 200 570 | 203 178 | 45 956 | 197 040 | 149 156 | 47 884 | 32% | 203 178 |
| Interest | | 14 456 | 12 658 | 12 654 | 1 372 | 11 323 | 9 491 | 1 832 | 19% | 12 654 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 400 901 | 403 041 | 411 008 | 60 815 | 357 510 | 307 416 | 50 094 | 16% | 411 008 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 160 635 | 177 968 | 197 911 | 14 393 | 144 907 | 148 288 | (3 381) | -2% | 197 911 |
| Remuneration of councillors | | 16 853 | 18 539 | 17 539 | 1 384 | 13 086 | 13 155 | (68) | -1% | 17 539 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 6 145 | 7 500 | 7 750 | 45 | 3 842 | 5 813 | (1 971) | -34% | 7 750 |
| Debt impairment | | 179 | 7 280 | 7 280 | (172) | (8 637) | 5 460 | (14 097) | -258% | 7 280 |
| Depreciation and amortisation | | 49 700 | 42 917 | 44 117 | 3 524 | 31 675 | 33 088 | (1 413) | -4% | 44 117 |
| Interest | | 1 178 | 2 367 | 2 367 | - | 2 | 1 776 | (1 773) | -100% | 2 367 |
| Contracted services | | 107 543 | 120 965 | 116 735 | 7 766 | 63 166 | 79 903 | (16 737) | -21% | 116 735 |
| Transfers and subsidies | | 3 309 | 4 769 | 5 286 | 13 | 1 723 | 3 382 | (1 659) | -49% | 5 286 |
| Irrecoverable debts written off | | 26 419 | - | - | 172 | 8 615 | - | 8 615 | #DIV/0! | - |
| Operational costs | | 61 449 | 66 637 | 67 542 | 4 201 | 48 997 | 49 159 | (163) | 0% | 67 542 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 433 410 | 448 943 | 466 530 | 31 326 | 307 377 | 340 024 | (32 647) | -10% | 466 530 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | | 41 427 | 36 462 | 46 740 | 6 216 | 27 756 | 31 297 | (3 541) | (0) | 46 740 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | (0) | - |
| Surplus/(Deficit) after capital transfers & contributions | | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | (0) | (8 782) |
| Income Tax | | - | - | - | - | - | - | - | (0) | - |
| Surplus/(Deficit) after income tax | | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | (0) | (8 782) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | (0) | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | (0) | - |
| Surplus/(Deficit) attributable to municipality | | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | (0) | (8 782) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | (0) | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | (0) | - |
| Surplus/ (Deficit) for the year | | 8 918 | (9 440) | (8 782) | 35 705 | 77 888 | (1 311) | 79 200 | (0) | (8 782) |

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

The overall actual expenditure incurred is R36,7 million compared to year to date expenditure is sitting at R62,4 million. The overall variance is sitting at 41%. Technical Services Department; the spending on MIG projects is at 57%.

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 R652 176.00. The variance is 32%.

Corporate Services; capex has an actual expenditure incurred of R 12,3 million while the year to date budget is sitting at R 36,3 million in the capex funded by municipal own funding. This results in a variance of 66%.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 2025/26 FINANCIAL YEAR

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description | Ref | Budget Year 2025/26 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Community Services | | - | 4 170 | 4 170 | 24 | 314 | 3 127 | (2 813) | -90% | 4 170 |
| Vote 2 - Corporate Services | | - | 18 652 | 18 348 | - | 9 703 | 13 761 | (4 058) | -29% | 18 348 |
| Vote 3 - Technical Services | | - | 56 923 | 56 533 | - | 19 913 | 42 400 | (22 487) | -53% | 56 533 |
| Vote 4 - FINANCIAL SERVICES | | - | 130 | 130 | - | - | 98 | (98) | -100% | 130 |
| Vote 5 - MUNICIPAL MANAGER | | - | 87 | 87 | - | - | 65 | (65) | -100% | 87 |
| Vote 6 - Planning And Development | | - | 957 | 957 | - | 929 | 717 | 212 | 30% | 957 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | 80 919 | 80 224 | 24 | 30 859 | 60 168 | (29 310) | -49% | 80 224 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Community Services | | 4 522 | - | 8 981 | 5 920 | 5 920 | 2 234 | 3 685 | 165% | 8 981 |
| Vote 2 - Corporate Services | | 5 007 | - | 304 | - | - | - | - | - | 304 |
| Vote 3 - Technical Services | | 39 933 | - | - | - | - | - | - | - | - |
| Vote 4 - FINANCIAL SERVICES | | 145 | - | - | - | - | - | - | - | - |
| Vote 5 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Planning And Development | | 1 870 | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 51 478 | - | 9 285 | 5 920 | 5 920 | 2 234 | 3 685 | 165% | 9 285 |
| Total Capital Expenditure | | 51 478 | 80 919 | 89 509 | 5 944 | 36 778 | 62 403 | (25 624) | -41% | 89 509 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 5 152 | 18 900 | 18 900 | 24 | 9 727 | 13 947 | (4 220) | -30% | 18 900 |
| Executive and council | | - | 87 | 87 | - | - | 65 | (65) | -100% | 87 |
| Finance and administration | | 5 152 | 18 813 | 18 813 | 24 | 9 727 | 13 882 | (4 155) | -30% | 18 813 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 18 119 | 18 674 | 26 731 | 5 920 | 11 852 | 15 547 | (3 695) | -24% | 26 731 |
| Community and social services | | 11 532 | 15 935 | 23 991 | 5 920 | 11 562 | 13 492 | (1 930) | -14% | 23 991 |
| Sport and recreation | | 2 608 | 2 739 | 2 739 | - | 290 | 2 054 | (1 765) | -86% | 2 739 |
| Public safety | | 3 978 | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 28 105 | 40 736 | 41 660 | - | 12 981 | 31 245 | (18 264) | -58% | 41 660 |
| Planning and development | | 1 870 | 957 | 957 | - | 929 | 717 | 212 | 30% | 957 |
| Road transport | | 26 235 | 39 779 | 40 704 | - | 12 052 | 30 528 | (18 476) | -61% | 40 704 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 101 | 2 609 | 2 218 | - | 2 218 | 1 664 | 555 | 33% | 2 218 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 101 | 2 609 | 2 218 | - | 2 218 | 1 664 | 555 | 33% | 2 218 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 51 478 | 80 919 | 89 509 | 5 944 | 36 778 | 62 403 | (25 624) | -41% | 89 509 |
| Funded by: | | | | | | | | | | |
| National Government | | 36 036 | 30 836 | 39 774 | 5 920 | 23 614 | 25 361 | (1 747) | -7% | 39 774 |
| Provincial Government | | 1 884 | 870 | 870 | - | 860 | 652 | 208 | 32% | 870 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 37 921 | 31 706 | 40 643 | 5 920 | 24 474 | 26 014 | (1 539) | -6% | 40 643 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 13 557 | 49 213 | 48 866 | 24 | 12 304 | 36 389 | (24 085) | -66% | 48 866 |
| Total Capital Funding | | 51 478 | 80 919 | 89 509 | 5 944 | 36 778 | 62 403 | (25 624) | -41% | 89 509 |

Table C6: Statement of Financial Position

The table below depicts the financial position of the institution in a greater detail. Our current assets are more than the current liabilities, which then indicates strong liquidity position of the institution.

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | |
|---|-----|-----------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 149 379 | 144 813 | 112 151 | 186 412 | 112 151 |
| Trade and other receivables from exchange transactions | | 20 015 | 29 758 | 26 836 | 23 583 | 26 836 |
| Receivables from non-exchange transactions | | 88 661 | 115 639 | 87 792 | 96 620 | 87 792 |
| Current portion of non-current receivables | | - | - | - | - | - |
| Inventory | | - | - | 5 391 | - | 5 391 |
| VAT | | 18 717 | 26 806 | 26 402 | 23 900 | 26 402 |
| Other current assets | | 147 | 789 | 588 | 147 | 588 |
| Total current assets | | 276 918 | 317 804 | 259 161 | 330 662 | 259 161 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | 7 118 | 6 815 | 6 815 | 6 823 | 6 815 |
| Property, plant and equipment | | 643 629 | 718 427 | 726 699 | 663 798 | 726 699 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | 261 | 261 | 261 | 261 | 261 |
| Intangible assets | | 36 | (19) | (19) | 11 | (19) |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 651 045 | 725 484 | 733 756 | 670 893 | 733 756 |
| TOTAL ASSETS | | 927 963 | 1 043 289 | 992 917 | 1 001 555 | 992 917 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | 354 | 301 | 301 | 344 | 301 |
| Consumer deposits | | 2 540 | 2 526 | 2 526 | 2 532 | 2 526 |
| Trade and other payables from exchange transactions | | 56 362 | 171 470 | 168 557 | 48 811 | 168 557 |
| Trade and other payables from non-exchange transactions | | 574 | 3 255 | 6 935 | 23 208 | 6 935 |
| Provision | | 4 301 | 3 339 | 3 339 | 6 166 | 3 339 |
| VAT | | 3 656 | 8 307 | 7 971 | 4 651 | 7 971 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 67 787 | 189 199 | 189 630 | 85 712 | 189 630 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 122 | 175 | 175 | 89 | 175 |
| Provision | | 25 309 | 26 763 | 25 278 | 19 148 | 25 278 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | 27 083 | 31 207 | 26 930 | 27 631 | 26 930 |
| Total non current liabilities | | 52 514 | 58 145 | 52 382 | 46 868 | 52 382 |
| TOTAL LIABILITIES | | 120 301 | 247 345 | 242 012 | 132 580 | 242 012 |
| NET ASSETS | 2 | 807 662 | 795 944 | 750 906 | 868 975 | 750 906 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 800 651 | 783 141 | 747 542 | 865 388 | 747 542 |
| Reserves and funds | | 3 363 | 3 363 | 3 363 | 3 587 | 3 363 |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 804 015 | 786 504 | 750 906 | 868 975 | 750 906 |

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of March 2026 is R186,4 million, compared to a year to date budgeted of R148,4 million. Narrations per category are as follows.

Property Rates

Collections are R102,056 million to date are more than the anticipated year to date budget of R80,3 million. Variance is sitting at 27%. 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 9,4 million against the expected R11,2 million. The variance is 15%, 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 R6,8 million was recognised compared to the expected interest of R11,1 million which results in a variance of 38%. 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.

Suppliers and Employees

Payments to suppliers and employees have a variance of 11% this variance is due to payments that have been made.

Transfers and Grants

Actual amount spent on transfers and subsidies paid is R1,2 million against the year-to-date budget of R 4,6 million which results in a variance of 73%.

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 MARCH (M09) 2025/26 FINANCIAL YEAR

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|------------------|----------------|-----------------|-----------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 110 050 | 117 132 | 97 938 | 8 895 | 102 056 | 80 327 | 21 729 | 27% | 97 938 |
| Service charges | | 9 595 | 13 818 | 14 662 | 821 | 9 495 | 11 234 | (1 739) | -15% | 14 662 |
| Other revenue | | 23 240 | 60 655 | 79 024 | 1 864 | 24 755 | 59 268 | (34 513) | -58% | 79 024 |
| Transfers and Subsidies - Operational | | 251 597 | 200 570 | 203 178 | 45 800 | 198 845 | 152 384 | 46 461 | 30% | 203 178 |
| Transfers and Subsidies - Capital | | - | 35 462 | 35 462 | 2 069 | 42 714 | 26 596 | 16 117 | 61% | 35 462 |
| Interest | | 16 090 | 13 000 | 14 900 | 533 | 6 899 | 11 175 | (4 276) | -38% | 14 900 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (351 564) | (419 001) | (442 373) | (25 416) | (295 315) | (331 780) | 36 465 | -11% | (442 373) |
| Interest | | (1 178) | - | (2 367) | - | - | (1 776) | 1 776 | -100% | (2 367) |
| Transfers and Subsidies | | (3 309) | (6 149) | - | - | (1 234) | - | (1 234) | #DIV/0! | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 54 520 | 15 488 | 423 | 34 566 | 88 214 | 7 429 | 80 785 | 1087% | 423 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (51 540) | (88 057) | (102 936) | (1 185) | (51 200) | (77 202) | 26 002 | -34% | (102 936) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (51 540) | (88 057) | (102 936) | (1 185) | (51 200) | (77 202) | 26 002 | -34% | (102 936) |
| 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 | | 2 980 | (72 569) | (102 513) | 33 381 | 37 014 | (69 773) | | | (102 513) |
| Cash/cash equivalents at beginning: | | 146 398 | 218 110 | 218 110 | - | 149 398 | 218 110 | | | 149 398 |
| Cash/cash equivalents at month/year end: | | 149 378 | 145 541 | 115 597 | 33 381 | 186 412 | 148 337 | | | 46 886 |

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 2025/26 FINANCIAL YEAR

Table SC3: Aged Debtors

The municipality is being owed a total amount of R249,9 million, of which the biggest portion is owed by households sitting at R177,9 million.

The second biggest is government departments that are sitting at R44,9 million. Business debtors owing just over R18,6 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to 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 | | | | |
| 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 | 9 003 | 5 644 | 4 498 | 3 656 | 3 507 | 115 930 | | | | 142 237 | 123 092 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | 6 | | | | 6 | 6 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 073 | 587 | 479 | 448 | 425 | 14 587 | | | | 17 599 | 15 459 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 3 | 3 | 3 | 3 | 3 | 817 | | | | 832 | 823 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | 66 | 99 | 142 | 186 | 50 907 | | | | 51 400 | 51 235 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | | - | - | - | - |
| Other | 1900 | (6 585) | 1 017 | 752 | 758 | 995 | 40 965 | | | | 37 901 | 42 717 | - | - |
| Total By Income Source | 2000 | 3 494 | 7 317 | 5 831 | 5 006 | 5 115 | 223 212 | - | - | 249 976 | 233 333 | - | - | |
| 2024/25 - totals only | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 0 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 994 | 1 416 | 1 379 | 1 381 | 1 408 | 38 395 | | | | 44 973 | 41 184 | - | - |
| Commercial | 2300 | 686 | 1 308 | 915 | 431 | 427 | 14 864 | | | | 18 632 | 15 723 | - | - |
| Households | 2400 | 1 870 | 4 458 | 3 404 | 3 060 | 3 142 | 162 020 | | | | 177 956 | 168 223 | - | - |
| Other | 2500 | (56) | 135 | 133 | 134 | 137 | 7 932 | | | | 8 415 | 8 203 | - | - |
| Total By Customer Group | 2600 | 3 494 | 7 317 | 5 831 | 5 006 | 5 115 | 223 212 | - | - | 249 976 | 233 333 | - | - | |

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 2025/26 FINANCIAL YEAR

Table SC4: Aged Creditors

The municipality owes suppliers an amount of R7,6 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 - M09 March

| 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 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 3 260 | 2 861 | 324 | 27 | - | - | 18 | - | 6 491 | - |
| Auditor General | 0800 | 71 | - | - | - | - | - | - | - | 71 | - |
| Other | 0900 | 804 | 292 | - | - | - | 30 | - | - | 1 125 | - |
| Medical Aid deductions | 0950 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 4 135 | 3 153 | 324 | 27 | - | 30 | 18 | - | 7 687 | - |

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 March 2026. Total cash available was R127,6 million. The cash coverage is 05 months.

| | |
|--------------------------------------|----------------|
| | 5 Month |
| Cash and cash equivalents | 58 728 489 |
| Unspent Conditional Grants | 22 816 739 |
| Overdraft | - |
| Short Term Investments | 127 683 468 |
| Total Annual Operational Expenditure | 415 132 598 |

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

| 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 |
|--|-----|----------------------|--------------------|-----------------------------|---------------------------------|---------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| | | Yrs/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| 13 ABSA | | 12 M | Call Account | No | Fixed | 0.09 | 0 | | 30/06/2026 | 25 258 | 110 | - | - | 25 369 |
| 14 ABSA | | 12 M | Call Account | No | Fixed | 0.08 | 0 | | 30/06/2026 | 40 200 | 130 | (5 000) | - | 35 331 |
| 15 FNB | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 26 118 | 125 | - | - | 26 243 |
| 16 Standard Bank | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 3 301 | 40 | (40) | 10 000 | 13 301 |
| 17 Standard Bank | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 3 698 | 21 | - | - | 3 719 |
| 18 Standard Bank | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 3 048 | 38 | - | 10 040 | 13 126 |
| 19 Standard Bank | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 2 246 | 13 | - | - | 2 259 |
| 20 Standard Bank | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 1 511 | 8 | - | - | 1 519 |
| 21 NEDBANK | | 12 M | Call Account | No | Fixed | 0.06 | 0 | | 30/06/2026 | 6 779 | 47 | - | - | 6 826 |
| Municipality sub-total | | | | | | | | | | 112 159 | 533 | (5 040) | 20 040 | 127 692 |

Table SC6: Grants Receipts

All grants that were expected to be received were received. During March 2026 there was an Equitable share trench of R45,6 million R1,5 million for INEP and an amount of R2,1 million for MIG all received in March.

KZN212 Umdoni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 192 967 | 188 016 | 188 016 | 45 800 | 187 711 | 140 650 | 47 062 | 33.5% | 188 016 |
| Energy Efficiency and Demand Side Management Grant | | 1 352 | – | – | – | – | – | – | – | – |
| Equitable Share | | 182 890 | 182 765 | 182 765 | 45 691 | 182 460 | 136 599 | 45 861 | 33.6% | 182 765 |
| Expanded Public Works Programme Integrated Grant | | 1 249 | 1 385 | 1 385 | – | 1 385 | 1 039 | 346 | 33.3% | 1 385 |
| Local Government Financial Management Grant | | 1 900 | 2 000 | 2 000 | – | 2 000 | 1 500 | 500 | 33.3% | 2 000 |
| Municipal Disaster Response Grant | | 3 899 | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | 3 | 1 677 | 1 866 | 1 866 | 109 | 1 866 | 1 512 | 354 | 23.4% | 1 866 |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 10 976 | 11 554 | 12 554 | – | 12 291 | 9 416 | 2 876 | 30.5% | 12 554 |
| Specify (Add grant description) | | 10 976 | 11 554 | 12 554 | – | 12 291 | 9 416 | 2 876 | 30.5% | 12 554 |
| Other transfers and grants [insert description] | 4 | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Operating Transfers and Grants | 5 | 203 943 | 199 570 | 200 570 | 45 800 | 200 002 | 150 065 | 49 937 | 33.3% | 200 570 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 41 427 | 35 462 | 35 462 | 2 069 | 35 462 | 28 727 | 6 734 | 23.4% | 35 462 |
| Municipal Disaster Response Grant | | 4 575 | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 36 852 | 35 462 | 35 462 | 2 069 | 35 462 | 28 727 | 6 734 | 23.4% | 35 462 |
| Other capital transfers [insert description] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 2 092 | 1 000 | 1 000 | – | 989 | – | 989 | #DIV/0! | 1 000 |
| Specify (Add grant description) | | 2 092 | 1 000 | 1 000 | – | 989 | – | 989 | #DIV/0! | 1 000 |
| Other capital transfers [insert description] | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | 43 519 | 36 462 | 36 462 | 2 069 | 36 451 | 28 727 | 7 723 | 26.9% | 36 462 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 247 462 | 236 032 | 237 032 | 47 869 | 236 453 | 178 793 | 57 661 | 32.2% | 237 032 |

Table SC7: Grants expenditure

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

KZN212 Umdoni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| 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: | | 109 485 | 170 523 | 165 981 | 245 | 4 574 | 123 184 | (118 610) | -96.3% | 165 981 |
| Energy Efficiency and Demand Side Management Grant | | 1 236 | - | - | - | - | - | - | - | - |
| Equitable Share | | 103 899 | 165 271 | 160 563 | - | - | 119 210 | (119 210) | -100.0% | 160 563 |
| Expanded Public Works Programme Integrated Grant | | 2 765 | 1 385 | 1 385 | - | 1 385 | 1 039 | 346 | 33.3% | 1 385 |
| Local Government Financial Management Grant | | 1 548 | 2 000 | 2 000 | 43 | 1 281 | 1 411 | (130) | -9.2% | 2 000 |
| Municipal Infrastructure Grant | | 37 | 1 866 | 2 033 | 203 | 1 908 | 1 525 | 383 | 25.1% | 2 033 |
| Municipal Infrastructure Grant | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 11 439 | 12 554 | 12 554 | 1 172 | 12 421 | 12 273 | 148 | 1.2% | 17 133 |
| Specify (Add grant description) | | 11 439 | 12 554 | 12 554 | 1 172 | 12 421 | 12 273 | 148 | 1.2% | 17 133 |
| | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 120 924 | 183 077 | 178 535 | 1 418 | 16 995 | 135 457 | (118 462) | -87.5% | 183 114 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 32 058 | 30 836 | 30 836 | - | 17 695 | 23 127 | (5 433) | -23.5% | 30 836 |
| Municipal Infrastructure Grant | | 32 058 | 30 836 | 30 836 | - | 17 695 | 23 127 | (5 433) | -23.5% | 30 836 |
| | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 870 | 870 | - | 860 | 652 | 208 | 31.9% | 870 |
| Specify (Add grant description) | | - | 870 | 870 | - | 860 | 652 | 208 | 31.9% | 870 |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 32 058 | 31 706 | 31 706 | - | 18 555 | 23 779 | (5 225) | -22.0% | 31 706 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 152 982 | 214 783 | 210 241 | 1 418 | 35 550 | 159 236 | (123 686) | -77.7% | 214 820 |

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 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 March 2026 is R157,9 million.

KZN212 Umdoni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

| 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 | 15 158 | 1 213 | 11 589 | 11 368 | 221 | 2% | 15 158 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 1 627 | 1 788 | 1 788 | 133 | 1 203 | 1 341 | (138) | -10% | 1 788 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 287 | 593 | 593 | 38 | 294 | 445 | (151) | -34% | 593 |
| Sub Total - Councillors | | 16 853 | 18 539 | 17 539 | 1 384 | 13 086 | 13 155 | (68) | -1% | 17 539 |
| % increase | 4 | | 10.0% | 4.1% | | | | | | 4.1% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 5 192 | 6 007 | 9 315 | 712 | 6 947 | 6 986 | (39) | -1% | 9 315 |
| Pension and UIF Contributions | | 10 | 13 | 15 | 1 | 10 | 11 | (1) | -7% | 15 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 27 | 366 | 568 | 19 | 152 | 426 | (274) | -64% | 568 |
| Cellphone Allowance | | 37 | 57 | 124 | 18 | 225 | 93 | 132 | 142% | 124 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 1 | 1 | 1 | 0 | 1 | 1 | (0) | -17% | 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 | 10 023 | 751 | 7 336 | 7 517 | (182) | -2% | 10 023 |
| % increase | 4 | | 22.4% | 90.3% | | | | | | 90.3% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 98 582 | 109 260 | 120 662 | 9 912 | 92 058 | 90 496 | 1 562 | 2% | 120 662 |
| Pension and UIF Contributions | | 16 451 | 20 097 | 20 571 | 1 585 | 14 889 | 15 428 | (539) | -3% | 20 571 |
| Medical Aid Contributions | | 7 419 | 8 007 | 8 031 | 805 | 6 663 | 6 023 | 640 | 11% | 8 031 |
| Overtime | | 14 822 | 10 995 | 13 164 | 850 | 11 770 | 9 864 | 1 906 | 19% | 13 164 |
| Performance Bonus | | 7 299 | 9 022 | 10 046 | 22 | 8 435 | 7 535 | 900 | 12% | 10 046 |
| Motor Vehicle Allowance | | 106 | 78 | 299 | - | - | 117 | (117) | -100% | 299 |
| Cellphone Allowance | | 236 | 249 | 357 | 26 | 234 | 268 | (34) | -13% | 357 |
| Housing Allowances | | 521 | 1 967 | 2 006 | 43 | 392 | 1 505 | (1 113) | -74% | 2 006 |
| Other benefits and allowances | | 3 034 | 2 304 | 2 908 | 184 | 1 451 | 2 153 | (701) | -33% | 2 908 |
| Payments in lieu of leave | | 2 567 | 1 800 | 1 800 | 196 | 912 | 1 350 | (438) | -32% | 1 800 |
| Long service awards | | - | 1 485 | 1 785 | 19 | 804 | 1 339 | (536) | -40% | 1 785 |
| Post-retirement benefit obligations | | 4 316 | 4 278 | 4 278 | - | - | 3 208 | (3 208) | -100% | 4 278 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | 17 | 1 982 | 1 981 | - | (37) | 1 486 | (1 523) | -102% | 1 981 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 155 369 | 171 525 | 187 888 | 13 642 | 137 571 | 140 771 | (3 200) | -2% | 187 888 |
| % increase | 4 | | 10.4% | 20.9% | | | | | | 20.9% |
| Total Parent Municipality | | 177 488 | 196 507 | 215 451 | 15 777 | 157 993 | 161 443 | (3 450) | -2% | 215 451 |

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of March 2026. Total amount spent to date equals to R14,022 million compared the expected budget of R 32,4 million. The variance is sitting at 56,8%. 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 - M09 March

| 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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 2 494 | - | 34 280 | 359 | 9 062 | 25 710 | 16 648 | 64.8% | 34 280 |
| Roads Infrastructure | | 668 | - | 6 280 | - | 1 031 | 4 710 | 3 679 | 78.1% | 6 280 |
| Roads | | 781 | - | 6 280 | - | 1 031 | 4 710 | 3 679 | 78.1% | 6 280 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | (113) | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 903 | - | 2 000 | - | 354 | 1 500 | 1 146 | 76.4% | 2 000 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | (333) | - | 2 000 | - | 354 | 1 500 | 1 146 | 76.4% | 2 000 |
| Capital Spares | | 1 236 | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | 924 | - | 26 000 | 359 | 7 677 | 19 500 | 11 823 | 60.6% | 26 000 |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | 924 | - | 26 000 | 359 | 7 677 | 19 500 | 11 823 | 60.6% | 26 000 |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | (306) | - | 1 152 | 662 | 1 420 | 864 | (556) | -64.4% | 1 152 |
| Community Facilities | | (306) | - | 360 | 574 | 858 | 270 | (587) | -217.6% | 360 |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | 45 | - | - | - | 43 | 0 | (43) | -482122.2% | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Purfs | | - | - | - | 511 | 511 | - | (511) | #DIV/0! | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | (31) | - | 360 | - | 240 | 270 | 30 | 11.1% | 360 |
| Public Ablution Facilities | | (319) | - | - | 63 | 63 | - | (63) | #DIV/0! | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | 792 | 88 | 563 | 594 | 31 | 5.2% | 792 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | 792 | 88 | 563 | 594 | 31 | 5.2% | 792 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Other assets | | 2 057 | - | 4 698 | 393 | 2 164 | 3 524 | 1 359 | 38.6% | 4 698 |
| Operational Buildings | | 2 057 | - | 4 698 | 393 | 2 164 | 3 524 | 1 359 | 38.6% | 4 698 |
| Municipal Offices | | 2 057 | - | 4 698 | 393 | 2 164 | 3 524 | 1 359 | 38.6% | 4 698 |
| Computer Equipment | | - | - | (1 620) | - | 10 | (1 215) | (1 225) | 100.8% | (1 620) |
| Computer Equipment | | - | - | (1 620) | - | 10 | (1 215) | (1 225) | 100.8% | (1 620) |
| Furniture and Office Equipment | | (4) | - | 9 | - | - | 7 | 7 | 100.0% | 9 |
| Furniture and Office Equipment | | (4) | - | 9 | - | - | 7 | 7 | 100.0% | 9 |
| Machinery and Equipment | | (27) | - | 1 796 | 90 | 924 | 1 299 | 375 | 28.9% | 1 796 |
| Machinery and Equipment | | (27) | - | 1 796 | 90 | 924 | 1 299 | 375 | 28.9% | 1 796 |
| Transport Assets | | 329 | - | 2 922 | - | 441 | 2 239 | 1 798 | 80.3% | 2 922 |
| Transport Assets | | 329 | - | 2 922 | - | 441 | 2 239 | 1 798 | 80.3% | 2 922 |
| Land | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 4 544 | - | 43 237 | 1 503 | 14 022 | 32 427 | 18 405 | 56.8% | 43 237 |

UMDONI MUNICIPALITY IN-YEAR REPORT FOR MARCH (M09) 2025/26 FINANCIAL YEAR



I, _____ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 31st March 2026 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

Mr D.D. NAIDOO

ACTING MUNICIPAL MANAGER

DATE

