



In-Year Report JULY 2026

Table of Contents

Part 1 - IN YEAR REPORT	Error! Bookmark not defined.
Mayor's Report	Error! Bookmark not defined.
1.1 Executive Summary	3
1.1.1 Overview of financial performance	4
1.1.2 Revenue Trend	5
1.1.3 Revenue by source	5
1.1.4 Expenditure Trend.....	1
1.1.5 Expenditure by Type	2
1.1.6 Financial Health Indicators.....	1
1.1.7 Material differences from the SDBIP	2
1.1.8 Remedial or corrective steps	2
1.2 In-Year Budget Statement Tables	2
2 Part 2 – SUPPORTING DOCUMENTATION.....	3
2.1 Debtors Analysis.....	3
2.2 Creditors Analysis	3
2.3 Investment portfolio analysis	4
2.4 Allocation and grants receipts & expenditure	1
2.5 Councillor & Board member allowances.....	1
2.6 Material Variances to the SDBIP	2
2.7 Capital programme performance	2
2.7.1 Capital expenditure per month	2
2.7.2 Summary of Capital expenditure by asset class	2
2.8 Other supporting documents	2
2.9 Municipal Mangers Quality Certification	3

1.1 Executive Summary

The Municipal Finance Management Act (MFMA) assigns various responsibilities to the Mayor and the Accounting Officer (Municipal Manager).

As per Section 71 (1) “*The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month.*”

Furthermore, Section 52(d) of the MFMA states: “**52. General responsibilities:** - *The Mayor of a municipality-*

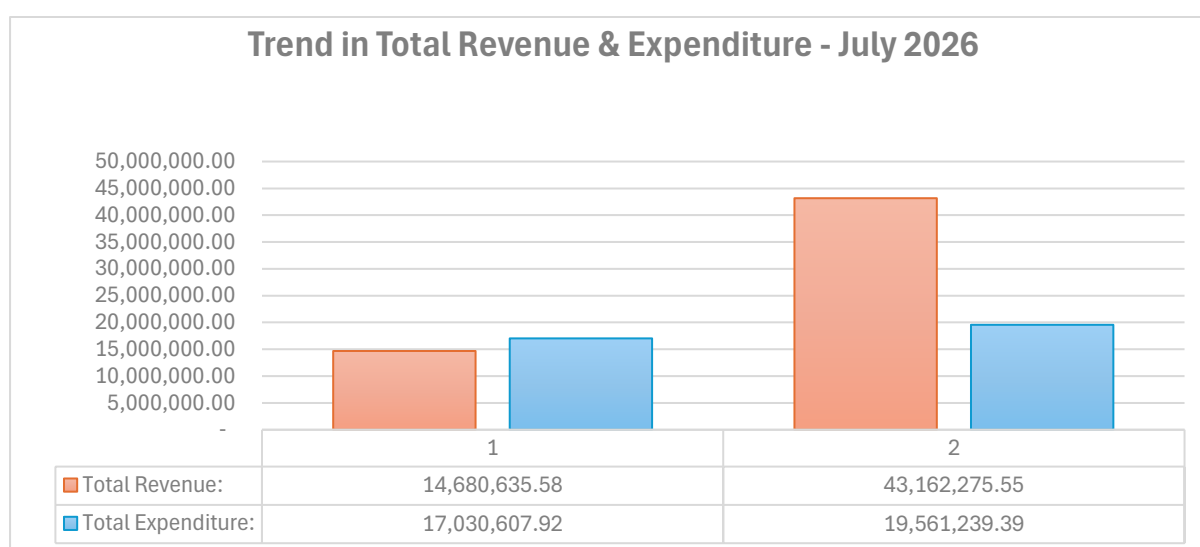
(d) Must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.”

This in year report is prepared in terms of the municipal budget and reporting regulations that were promulgated in the Government Gazette No. 32141 of 17 April 2009.

1.1.1 Overview of financial performance

Description	Table 1 - Summary for Financial Period ended 2026/76				
	Full Year Budget	Pro Rata Budget	YTD Actual	YTD Variance	
	2026/76	July	July	July	%
Total Revenue:	176,167,627.00	14,680,635.58	43,162,275.55	R 28,481,640	194%
Revenue - Operational	155,132,731.00	12,927,727.58	42,243,476.26	R 29,315,749	227%
Revenue - Capital	21,034,896.00	1,752,908.00	918,799.29	R -834,109	-48%
Total Expenditure:	204,367,295.00	17,030,607.92	19,561,239.39	R 2,530,631	15%
Expenditure - Operational	180,007,319.00	15,000,609.92	17,433,853.95	R 2,433,244	16%
Expenditure - Capital	24,359,976.00	2,029,998.00	2,127,385.44	R 97,387	5%

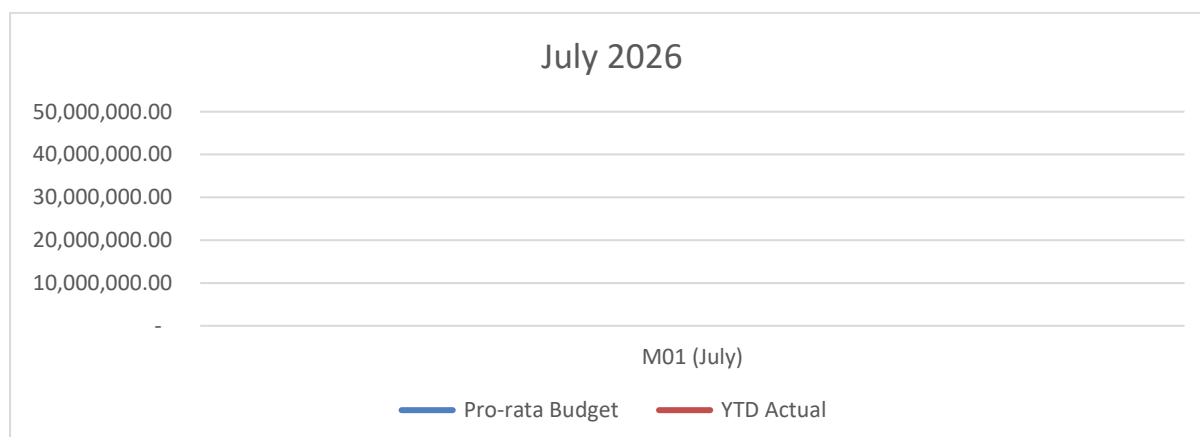
Source: Budget Table C1



Key Observations:

- The table & illustrations above provide an overview of the municipal financial performance and position as of **July 2026**.
- Total revenue accrued amounted to **R42m**, which is higher compared to the pro rata budget of **R14m**. The main contribution is due to the receipt of the first tranche of Equitable share and MIG grant.
- Total expenditure incurred amounted to **R19.6 million**, which is slightly higher than the **pro rata budget of R17 million**. The unfavourable variance is mainly attributable to once-off payments made by the Municipality in respect of financial system-related costs and statutory/regulatory obligations, including SALGA contributions.

1.1.2 Revenue Trend



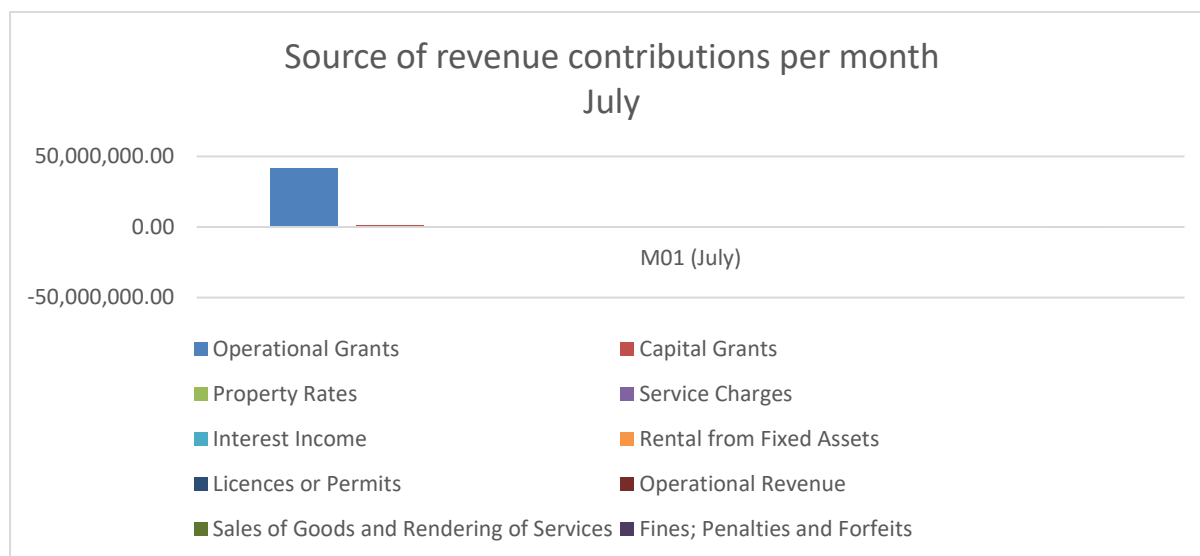
1.1.3 Revenue by source

The following revenue tables are from Richmond Local Municipality financial system their purpose is to disclose revenue performance by source. These tables are aligned with **Table C4. Monthly Budget Statement – Financial performance (revenue M01)**. Key variances are further detailed and analysed below:

Revenue by Source	Budget to Date	Actual to Date	Variance
Operational Grants	9,004,173.33	41,187,123.81	32,182,950.48
Capital Grants	1,752,908.00	918,799.29	- 834,108.71
Property Rates	2,668,341.92	-10,410.82	- 2,678,752.74
Service Charges	82,679.00	82,019.79	- 659.21
Interest Income	618,604.33	509,002.30	-109,602.03
Rental from Fixed Assets	118,945.00	130,718.10	11,773.10
Licences or Permits	330,411.00	294,735.45	-35,675.55
Operational Revenue	72,997.00	15,699.61	- 57,297.39
Sales of Goods and Rendering of Services	30,802.00	34,100.19	3,298.19
Fines; Penalties and Forfeits	774.00	487.83	- 286.17
Total	14,680,635.58	43,162,275.55	28,481,639.97

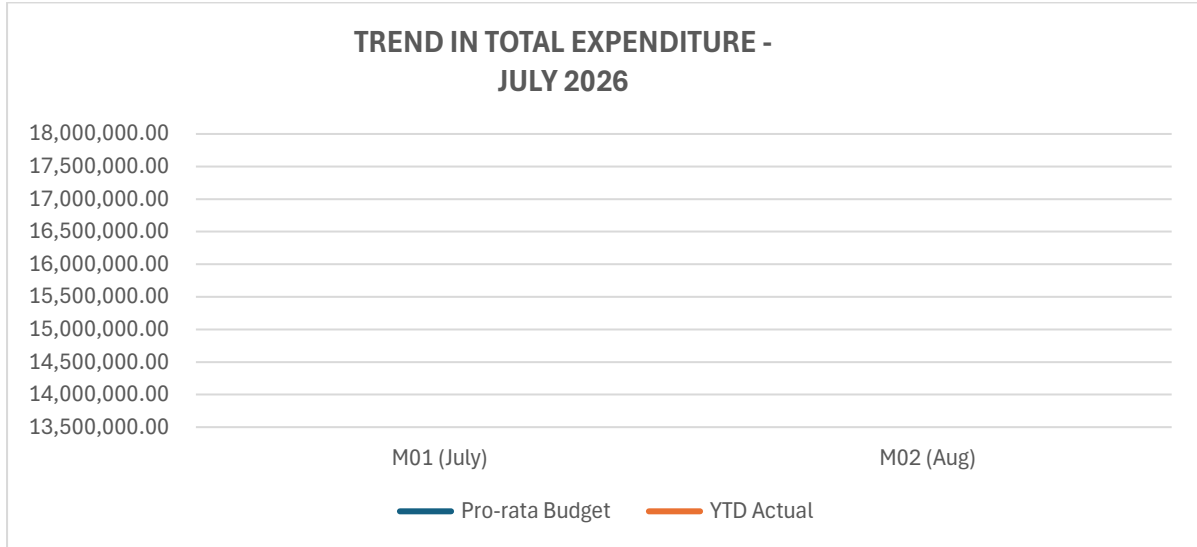
%	Revenue by Source	Comment	Explanations for variances above +/-10%
357%	Operational Grants	Favourable	The favourable variance is attributed to the timely receipt of the equitable share allocation and improved utilisation of conditional grants, resulting in higher than anticipated revenue recognition
-48%	Capital Grants	Unfavourable	Capital grants expenditure was 48% below the year-to-date budget due to delays in the implementation and procurement of capital projects. The municipality is currently processing tender appeals and are longer than expected.
-100%	Property Rates	Unfavourable	The unfavourable variance is mainly due to property rates not yet being raised during the reporting period and is expected to be corrected in the August financial results. The variance was further impacted by the reinstatement of pensioner rebates after a property sale did not materialise, as well as the removal of a subdivision because the relevant ERF subdivision no longer exists.
-1%	Service Charges	Unfavourable	Variance within an acceptable threshold
-18%	Interest Income	Unfavourable	The variance is caused by reduced investment balances due to cash demands for funding projects, resulting in missed opportunities to earn interest income
10%	Rental from Fixed Assets	Favourable	Variance within an acceptable threshold
-10%	Licences or Permits	Unfavourable	Variance within an acceptable threshold
-78%	Operational Revenue	Unfavourable	The variance is caused by the uneven timing of revenue receipts budgeted for the year. The municipality anticipates that performance will stabilise as the year progresses.
10%	Sales of Goods and Rendering of Services	Favourable	Variance within an acceptable threshold
-37%	Fines; Penalties and Forfeits	Unfavourable	The variance is caused by the delayed implementation of the traffic fines management module, which will enable the real-time capture and recognition of fines issued.

The table and graph below further show revenue per source monthly:



1.1.4 Expenditure Trend

Expenditure by type	Total Budget	Prorata Budget	M01 (July)	Total Actual
Employee Related Cost	86,823,732.00	7,235,311.00	7,317,948.26	7,317,948.26
Remuneration of Councillors	7,931,856.00	660,988.00	573,712.47	573,712.47
Depreciation and Amortisation	18,264,812.00	1,522,067.67	1,900,357.59	1,900,357.59
Contracted Services	36,029,666.00	3,002,472.17	5,618,542.64	5,618,542.64
Operational Cost	19,836,156.00	1,653,013.00	1,966,939.19	1,966,939.19
Inventory Consumed	5,467,016.00	455,584.67	0.00	0.00
Operating Leases	12,000.00	1,000.00	0.00	0.00
Impairment Loss	3,691,661.00	307,638.42	56,353.80	56,353.80
Interest Expense	1,950,420.00	162,535.00	0.00	0.00
	180,007,319.00	15,000,609.92	17,433,853.95	17,433,853.95



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1.1.5 Expenditure by Type

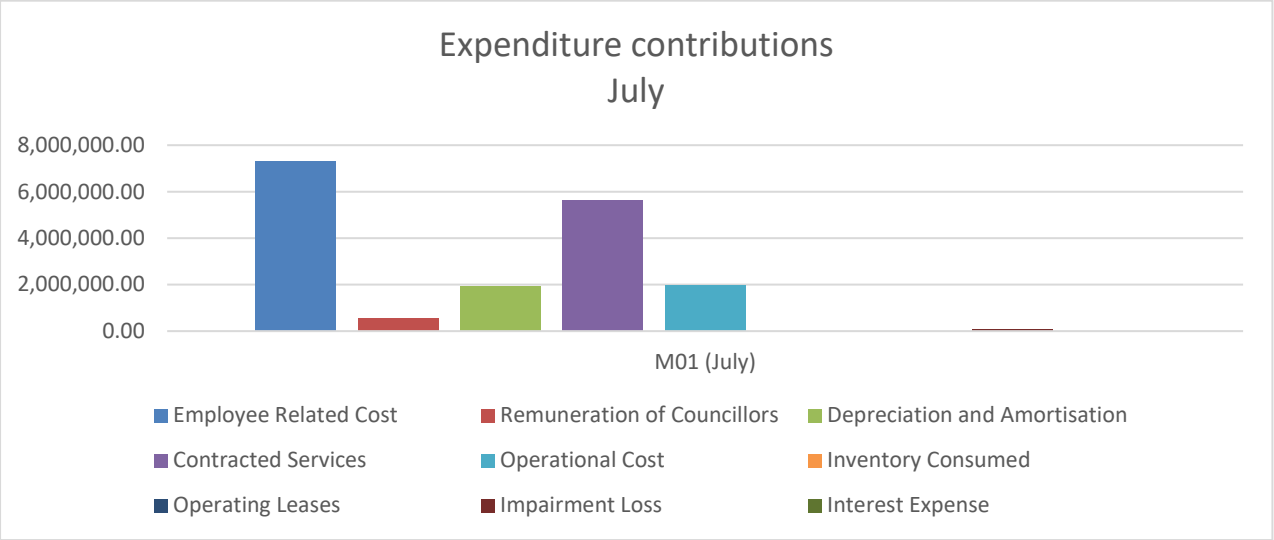
Operational cost

The following expenditure tables are from Richmond Local Municipality financial system, their purpose is to disclose expenditure by type. These tables are aligned with **Table C4, Monthly Budget Statement – Financial performance (expenditure M01)**. Key variances are further detailed and analysed below:

Expenditure by type	Budget to Date	Actual to Date	Variance
Employee Related Cost	7,235,311.00	7,317,948.26	- 82,637.26
Remuneration of Councillors	660,988.00	573,712.47	87,275.53
Depreciation and Amortisation	1,522,067.67	1,900,357.59	- 378,289.92
Contracted Services	3,002,472.17	5,618,542.64	- 2,616,070.47
Operational Cost	1,653,013.00	1,966,939.19	- 313,926.19
Inventory Consumed	455,584.67	-	455,584.67
Operating Leases	1,000.00	-	1,000.00
Impairment Loss	307,638.42	56,353.80	251,284.62
Interest Expense	162,535.00	-	162,535.00
Total	15,000,609.92	17,433,853.95	- 2,433,244.03

%	Expenditure by Type	Comment	Explanations for variances above +/-10%
-1%	Employee Related Cost	Unfavourable	Variance within an acceptable threshold
13%	Remuneration of Councillors	Favourable	The variance is attributable to the councillor remuneration being lower than the budgeted amount. The councillor upper limits have not yet been processed, and the municipality is currently awaiting MEC approval to implement the adjusted remuneration.
-25%	Depreciation and Amortisation	Unfavourable	The unfavourable variance is attributable to depreciation and amortisation recognised on the municipality's assets during the reporting period, which exceeded the YTB budget. The variance will be reviewed as part of the ongoing asset register and depreciation assessment.
-87%	Contracted Services	Unfavourable	The unfavourable variance is due to a once-off payment for the municipal financial system during the reporting period. The variance is expected to normalise over the remainder of the financial year.
-19%	Operational Cost	Unfavourable	The variance is attributable to the once-off payment of staff bursaries and SALGA levies during July. The variance is expected to normalise over the remainder of the financial year.
100%	Inventory Consumed	Favourable	The variance is due to the timing of inventory purchases, which are procured as needed. Expenditure is expected in subsequent periods as operational requirements arise.
100%	Operating Leases	Favourable	No expenditure was incurred during the reporting period, resulting in a favourable variance against the YTB budget. Expenditure will be incurred as lease obligations arise.
82%	Impairment Loss	Favourable	The favourable variance is attributable to lower impairment recognised during the reporting period compared to the YTB budget. The position will be monitored and adjusted based on the assessment of outstanding balances.
100%	Interest Expense	Favourable	No interest expenditure was incurred during the reporting period, resulting in a favourable variance against the YTB budget. Expenditure will be recognised as the applicable obligations arise.

The table and graph below further show expenditure per source monthly:



1.1.6 Financial Health Indicators

The following provides an overview of the key financial health indicators

Crucial ratios	A brief definition of that ratio	M01
Collection rate	The ratio indicates the collection rate, i.e. level of payments. It measures an increase or decreases in debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written off are taken into consideration. The norm is 95%	201%
Cash/Cost Coverage ratio (excluding unspent conditional grants)	The ratio indicates the municipality's or municipal entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue, during that month. The norm range is between 1 month to 3 months.	1.84 Months
Current ratio	The ratio is used to assess the municipality's or municipal entity's ability to pay back its short-term liabilities (Debt and Payables) with its short-term assets (cash, inventory, receivables). The norm ranges between 1.5 to 2:1	1.75
Creditor payment period	This ratio indicates the average number of days taken for trade creditors to be paid. The norm is 30 days	20 days

Debtors' collection rate (norm 95%)

Collection rate as at the end of July was 201%. This is considered above the norm of 95%, however this is mainly due to the non-billing of consumers in the month of July. .

Cash coverage (norm 1-3 months)

The ratio of 1.84 months indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue, during the month of July.

Current ratio: (Norm 1:1.5)

The current ratio of 1.75:1 indicates a favourable short-term liquidity position, with current assets exceeding current liabilities. However, the ratio should be considered alongside the availability of cash and the composition of current assets.

Creditors payment period (norm 30 days)

The municipality is within the norm of paying its short-term creditors within 30 days. This means that the municipality is complying with section 65 of the MFMA.

1.1.7 Material differences from the SDBIP

None identified; however, a detailed report is attached under performance information.

1.1.8 Remedial or corrective steps

None identified

1.2 n-Year Budget Statement Tables

The In-Year Budget Statement Tables, that are submitted with this report, include the following:

TABLE	DESCRIPTION	ADDITIONAL DETAILS
C1	Monthly Budget Statement	S71 Summary
C2	Monthly Budget Statement	Financial Performance (standard classification)
C3	Monthly Budget Statement	Financial Performance (revenue and expenditure by municipal vote)
C4	Monthly Budget Statement	Financial Performance (revenue and expenditure)
C5	Monthly Budget Statement	Capital expenditure
C6	Monthly Budget Statement	Financial Position
C7	Monthly Budget Statement	Cash Flow

2 Part 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The following is from **Table SC3, Monthly Budget Statement – aged debtors**, and an analysis is further provided:

KZN227 Richmond - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	650	1,053	980	890	805	773	748	33,250	39,149	36,466	(54)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	130	68	61	60	58	56	55	2,625	3,112	2,854	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	345	326	318	312	307	297	290	15,433	17,627	16,638	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	18	–	–	–	–	–	–	31	49	31	(8)	–
Total By Income Source	2900	1,142	1,446	1,359	1,262	1,170	1,126	1,092	51,339	59,937	55,989	(62)	–
2024/25 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	73	386	311	252	291	274	273	12,905	14,804	14,034	–	–
Commercial	2300	98	87	61	54	44	43	40	662	1,090	843	(0)	–
Households	2400	971	974	987	916	835	810	779	37,772	44,044	41,112	(62)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	1,142	1,446	1,359	1,262	1,170	1,126	1,092	51,339	59,937	55,989	(62)	–

The debtors' balances are as at the end of June 2026 and the updated information will be presented in the month of August.

2.2 Creditors Analysis

The following is from **Table SC4, Monthly Budget Statement – aged creditors**, and an analysis is further provided:

KZN227 Richmond - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 - July

Description	NT Code	Budget Year 2026/27										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 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	–	–	–	–	–
Total By Income Source	2000	–	–	–	–	–	–	–	–	–	–	–	–
2025/26 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	–	–	–	–	–	–	–	–	–	–	–	–

The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The municipality had **R0** thousand outstanding creditors as of **July 2026**.

2.3 Investment portfolio analysis

The following is from Richmond Local Municipality financial system and is aligned with Table **SC5, Monthly Budget Statement – Investment portfolio**, and an analysis is further provided:

INVESTMENT PORTFOLIO ANALYSIS							
NOTICE NO. R.1536 - GOVT GAZETTE NO.18435							
REGULATION 3(1)(g)							
INVESTMENT PORTFOLIO :							
Financial Institution	Account Number	Investment Type	Bal. as at 31 July 2026	Interest Rate	July 2026 Interest	Bal. as at 30 June 2026	Investment Period
First National Bank	61356002695	Call account	5,542,408.54		42,374.15	34.39	call
First National Bank	62134473280	Housing Operating Account	377,057.76		1,942.38	375,115.38	daily call
First National Bank	62810019217	Housing Title deed Account	2,963,874.60		14,915.93	1,948,958.67	daily call
First National Bank	62299629116	Mig Grant Funding	6,940,272.63		6,134.39	2,852,937.53	daily call
First National Bank	62241817537	Financial Management Grant	-		-	-	daily call
First National Bank	62833569900	Library Services Grant	445,910.14		2,373.23	443,536.91	daily call
First National Bank	62833571385	Small Town Grant	2,130.28		11.34	2,118.94	daily call
FNB DME	63003663506	FNB DME	18,732.24		99.70	18,632.54	daily call
FNB RESERVES	63003024063	FNB RESERVES	20,058,770.62		58,685.39	85.23	daily call
NEDBANK	03/7165013946/0000	Nedbank Fixed	-		-	-	fixed inv.
ABSA BANK	20-8167-2454	ABSA Fixed	-		-	-	fixed inv.
Standard Bank	268791155 000	Standard Fixed	-		-	-	fixed inv.
First National Bank	63024683319	FNB HIGHOVER	1,724,261.39		9,176.88	1,715,084.51	daily call
First National Bank	63107196932	Nelson St. SMME Project	182,466.25		971.13	181,495.12	daily call
Standard Bank	268791155 005	Standard Fixed	2,189,997.20		11,655.62		fixed inv.
First National Bank	63138299341	Informal Economy Infrastructure				2,178,341.58	daily call
			40,445,881.65		148,340.14	9,716,340.80	
Cash & Cash Equivalent		41,069,455.15					
CONDITIONAL GRANTS							
MIG Funding		5,000,000.00					
LGSETA		18,135.00					
AVAILABLE MUNICIPAL FUNDS		36,051,320.15					

2.4 Allocation and grants receipts & expenditure

Further detailed on **Table SC6, Monthly Budget Statement – Transfers and grant receipts** and **Table SC7, Monthly Budget Statement – Transfers and grant expenditure**:

KZN227 Richmond - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		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:		102,415	102,364	–	40,455	40,455	40,808	(353)	-0.9%	102,364
Expanded Public Works Programme Integrated Grant		2,054	1,966	–	–	–	–	–		1,966
Local Government Financial Management Grant	3	2,000	2,200	–	–	–	–	–		2,200
Municipal Infrastructure Grant		–	1,107	–	–	–	354	(354)	-100.0%	1,107
Equitable Share		98,361	97,091	–	40,455	40,455	40,455	0	0.0%	97,091
Provincial Government:		7,567	5,686	–	18	18	–	18	#DIV/0!	5,686
LGSETA		–	–	–	18	18	–	18	#DIV/0!	–
Municipal Employment Initiative		–	500	–	–	–	–	–		500
Provincialisation of Libraries		–	3,358	–	–	–	–	–		3,358
Specify (Add grant description)		835	–	–	–	–	–	–		–
Specify (Add grant description)		1,743	–	–	–	–	–	–		–
Community of Libraries		4,988	1,828	–	–	–	–	–		1,828
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		109,982	108,050	–	40,473	40,473	40,808	(335)	-0.8%	108,050
Capital Transfers and Grants										
National Government:		21,915	21,035	–	5,000	5,000	6,719	(1,719)	-25.6%	21,035
Municipal Infrastructure Grant		21,915	21,035	–	5,000	5,000	6,719	(1,719)	-25.6%	21,035
Provincial Government:		1,477	–	–	17	17	–	17	#DIV/0!	–
Specify (Add grant description)		1,391	–	–	–	–	–	–		–
Specify (Add grant description)		86	–	–	17	17	–	17	#DIV/0!	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		23,392	21,035	–	5,017	5,017	6,719	(1,702)	-25.3%	21,035
TOTAL RECEIPTS OF TRANSFERS & GRANTS		133,373	129,085	–	45,490	45,490	47,527	(2,037)	-4.3%	129,085

2.5 Councillor & Board member allowances

The following is from **Table SC8, Monthly Budget Statement – Councillor and staff benefits**, and an analysis is further provided:

KZN22/ Richmond - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration		Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27					
R thousands			A	B	C		YearTD actual	YearTD	YTD	YTD %	Full Year	
Councillors (Political Office Bearers plus Other)		1										
Allowances and Service Related Benefits												
Basic Salary			5,780	6,083	-	485	485	507	(22)	-4%	6,083	
Cell phone Allowance			658	756	-	55	55	63	(8)	-13%	756	
Housing Allowance			-	-	-	-	-	-	-	-	-	
In-kind Benefits			-	-	-	-	-	-	-	-	-	
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			547	709	-	29	29	59	(30)	-51%	709	
Office-bearer Allowance			-	-	-	-	-	-	-	-	-	
Out of pocket Expenses			3	7	-	-	-	1	(1)	-100%	7	
Travelling Allowance			80	113	-	-	-	9	(9)	-100%	113	
Use of Personal Facilities			-	-	-	-	-	-	-	-	-	
Total Allowances and Service Related Benefits			7,068	7,667	-	568	568	639	(70)	-11%	7,667	
Social Contributions												
Medial Aid Benefits			35	91	-	3	3	8	(5)	-62%	91	
Pension Fund Contributions			28	173	-	2	2	14	(12)	-84%	173	
Total Social Contributions			63	264	-	5	5	22	(17)	-76%	264	
Total Councillors			7,131	7,932	-	574	574	661	(87)	-13%	7,932	
% increase		4										
Senior Managers of the Municipality		2										
Salaries and Allowances												
Basic Salary			5,506	6,041	-	507	507	503	4	1%	6,041	
Bonuses			91	-	-	-	-	-	-	-	-	
Allowance												
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-	
Cellular and Telephone		3	-	-	-	-	-	-	-	-	-	
Housing Benefits		3	-	-	-	-	-	-	-	-	-	
Non-pensionable		3	-	-	-	-	-	-	-	-	-	
Travel or Motor Vehicle		3	625	968	-	67	67	81	(14)	-17%	968	
Voluntary Work			-	-	-	-	-	-	-	-	-	
Total Allowance			625	968	-	67	67	81	(14)	-17%	968	
Service Related Benefits												
Acting		3	-	-	-	-	-	-	-	-	-	
Bonus		3	-	-	-	-	-	-	-	-	-	
Danger Allowance		3	-	-	-	-	-	-	-	-	-	
Entertainment		3	-	-	-	-	-	-	-	-	-	
Fire Brigade		3	-	-	-	-	-	-	-	-	-	
In-kind Benefits		3	-	-	-	-	-	-	-	-	-	
Leave Pay		3	-	-	-	-	-	-	-	-	-	
Lifeguard/Duty Squads		3	-	-	-	-	-	-	-	-	-	
Long Service Award		3	-	-	-	-	-	-	-	-	-	
Overtime		3	-	-	-	-	-	-	-	-	-	
Scarcity		3	-	-	-	-	-	-	-	-	-	
Standby Allowance		3	-	-	-	-	-	-	-	-	-	
Tools Allowance		3	-	-	-	-	-	-	-	-	-	
Uniform/Special/Protective Clothing		3	-	-	-	-	-	-	-	-	-	
Leave gratuity		3	-	-	-	-	-	-	-	-	-	
Long Term Service Award		3	-	-	-	-	-	-	-	-	-	
Total Service Related Benefits												
Total Salaries and Allowances			6,222	7,009	-	574	574	584	(10)	-2%	7,009	
Social Contributions												
Bargaining Council			1	1	-	0	0	0	(0)	-6%	1	
Group Life Insurance			-	-	-	-	-	-	-	-	-	
Medical			-	-	-	-	-	-	-	-	-	
Pension			14	-	-	5	5	-	5	#DIV/0!	-	
Unemployment Insurance			8	13	-	1	1	1	(0)	-17%	13	
Total Social Contributions			23	14	-	6	6	1	4	393%	14	
Post-retirement Benefit		6										
Medical			-	-	-	-	-	-	-	-	-	
Other Benefits			-	-	-	-	-	-	-	-	-	
Pension			-	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit												
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			6,244	7,023	-	580	580	585	(6)	-1%	7,023	
% increase		4										
Other Municipal Staff												
Salaries and Allowances												
Basic Salary			53,621	58,169	-	4,776	4,776	4,847	(72)	-1%	58,169	
Bonuses			3,869	3,784	-	10	10	315	(305)	-97%	3,784	
Allowance												
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-	
Cellular and Telephone		3	480	477	-	39	39	40	(1)	-2%	477	
Housing Benefits		3	426	386	-	39	39	32	7	22%	386	
Non-pensionable		3	14	128	-	1	1	11	(9)	-89%	128	
Travel or Motor Vehicle		3	1,768	1,753	-	140	140	146	(6)	-4%	1,753	
Voluntary Work			-	-	-	-	-	-	-	-	-	
Total Allowance			2,686	2,744	-	219	219	229	(9)	-4%	2,744	
Service Related Benefits												
Acting		3	-	-	-	-	-	-	-	-	-	
Bonus		3	135	-	-	-	-	-	-	-	-	
Danger Allowance		3	-	-	-	-	-	-	-	-	-	
Entertainment		3	-	-	-	-	-	-	-	-	-	
Fire Brigade		3	-	-	-	-	-	-	-	-	-	
In-kind Benefits		3	-	-	-	-	-	-	-	-	-	
Leave Pay		3	(96)	1,720	-	636	636	143	493	344%	1,720	
Lifeguard/Duty Squads		3	42	48	-	4	4	4	(1)	-13%	48	
Long Service Award			-	-	-	-	-	-	-	-	-	
Overtime			1,547	1,623	-	78	78	135	(57)	-42%	1,623	
Scarcity		3	-	-	-	-	-	-	-	-	-	
Standby Allowance		3	449	510	-	22	22	43	(20)	-48%	510	
Tools Allowance		3	-	-	-	-	-	-	-	-	-	
Uniform/Special/Protective Clothing		3	192	156	-	14	14	13	1	8%	156	
Leave gratuity			-	-	-	-	-	-	-	-	-	
Long Term Service Award			-	-	-	-	-	-	-	-	-	
Total Service Related Benefits			2,270	4,057	-	754	754	338	416	123%	4,057	
Total Salaries and Allowances			62,445	68,754	-	5,760	5,760	5,729	30	1%	68,754	
Social Contributions												
Bargaining Council			27	29	-	2	2	2	(0)	-2%	29	
Group Life Insurance			-	-	-	-	-	-	-	-	-	
Medical			3,069	2,839	-	274	274	237	37	16%	2,839	
Pension			7,496	7,714	-	665	665	643	22	3%	7,714	
Unemployment Insurance			406	465	-	38	38	39	(1)	-3%	465	
Total Social Contributions			10,998	11,047	-	979	979	921	58	6%	11,047	
Post-retirement Benefit		6										
Medical			1,425	-	-	-	-	-	-	-	-	
Other Benefits			-	-	-	-	-	-	-	-	-	
Pension			-	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit			1,425	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff			74,869	79,801	-	6,738	6,738	6,650	88		79,801	
% increase		4										
Total Parent Municipality			88,244	94,756	-	7,892	7,892	7,896	(5)	0%	94,756	

The schedule details expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits. All expenditure is within year-to-date budget.

2.6 Material Variances to the SDBIP

None identified

2.7 Capital programme performance

2.7.1 Capital expenditure per month

The following is from **Table SC12, Monthly Budget Statement – Capital expenditure trend**, and an analysis is further provided:

Row Labels	Sum of TotalBudget	Sum of Prorata Budget	Sum of TotalActual
☐ Non-current Assets	24,359,976.00	2,029,998.00	2,127,385.44
☐ Capital:	24,359,976.00	2,029,998.00	2,127,385.44
Planning and Development	354,996.00	29,583.00	-
Executive and Council	181,992.00	15,166.00	-
Road Transport	23,796,888.00	1,983,074.00	2,127,385.44
Internal Audit	26,100.00	2,175.00	-
Grand Total	24,359,976.00	2,029,998.00	2,127,385.44

2.7.2 Summary of Capital expenditure by asset class

The following is from **Table SC13a, Monthly Budget Statement – Capital expenditure on new assets by asset class**, and an *analysis is further provided on c schedule*.

2.8 Other supporting documents

A complete set of C schedule is attached.

2.9 Municipal Mangers Quality Certification

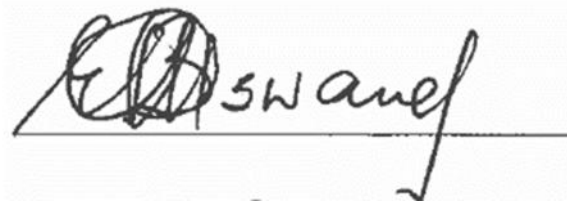
I, B.E Mswane, the Municipal Manager, of Richmond Municipality, hereby certify that the

- monthly budget statement
- C schedule

for the month of **July 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Name: Bhekani Mswane

Municipal Manager of Richmond Municipality (KZN227)

A handwritten signature in black ink, appearing to read 'B.E Mswane', written over a horizontal line. The signature is stylized with a large, circular initial 'B'.

Signature