



**In-Year Report
JUNE 2026**

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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.”

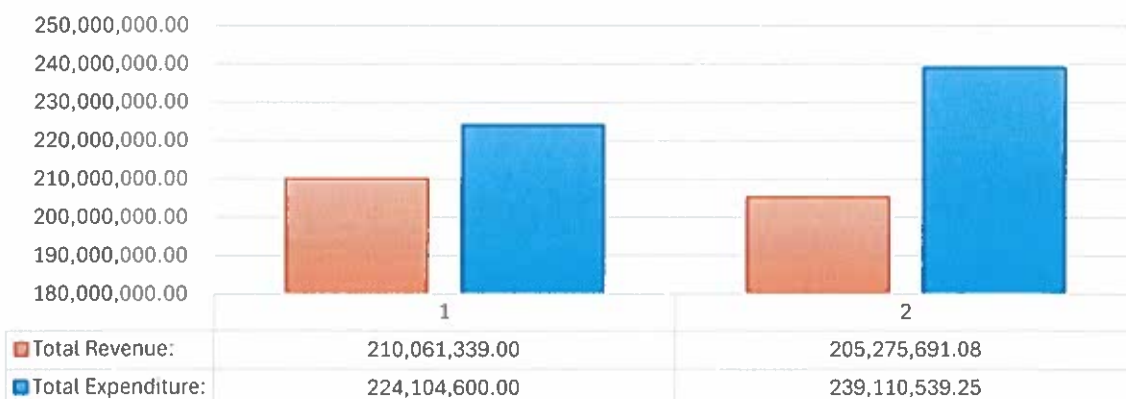
This in year report is prepared in terms of the municipal budget and reporting regulations that were promulgated in the Government Gazette No. 32141 of 17 April 2009.

1.1.1 Overview of financial performance

Description	Table 1 - Summary for Financial Period ended 2025/26				
	Full Year Budget	Pro Rata Budget	YTD Actual	YTD Variance	
	2025/26	June	June	June	%
Total Revenue:	210,061,339.00	210,061,339.00	205,275,691.08	R -4,785,648	-2%
Revenue - Operational	154,416,959.00	154,416,959.00	154,453,456.86	R 36,498	0%
Revenue - Capital	55,644,380.00	55,644,380.00	50,822,234.22	R -4,822,146	-9%
Total Expenditure:	224,104,600.00	224,104,600.00	239,110,539.25	R 15,005,939	7%
Expenditure - Operational	186,169,999.00	186,169,999.00	174,678,703.18	R -11,491,296	-6%
Expenditure - Capital	37,934,601.00	37,934,601.00	64,431,836.07	R 26,497,235	70%

Source: Budget Table C1

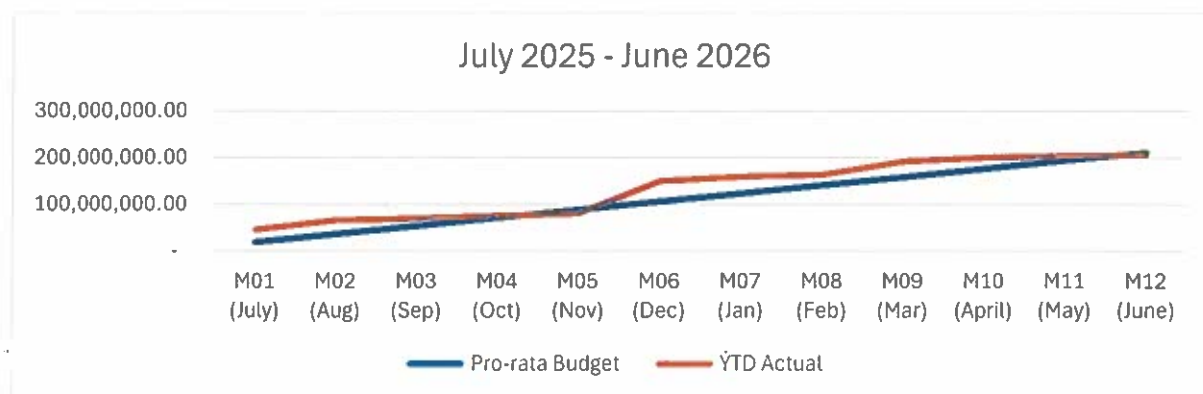
Trend in Total Revenue & Expenditure - June 2026



Key Observations:

- The table & illustrations above provide an overview of the municipal financial performance and position as of **June 2026**.
- Total revenue accrued amounted to **R205.3m**, which is lower compared to the pro rata budget of **R210.06m**. The main contribution is due to the unspent capital revenue.
- Total expenditure incurred amounted to **R239.1m**, which is slightly higher compared to the pro rata budget of **R224.1m**. Mainly due to the capitalisation of the library received as donation.

1.1.2 Revenue Trend



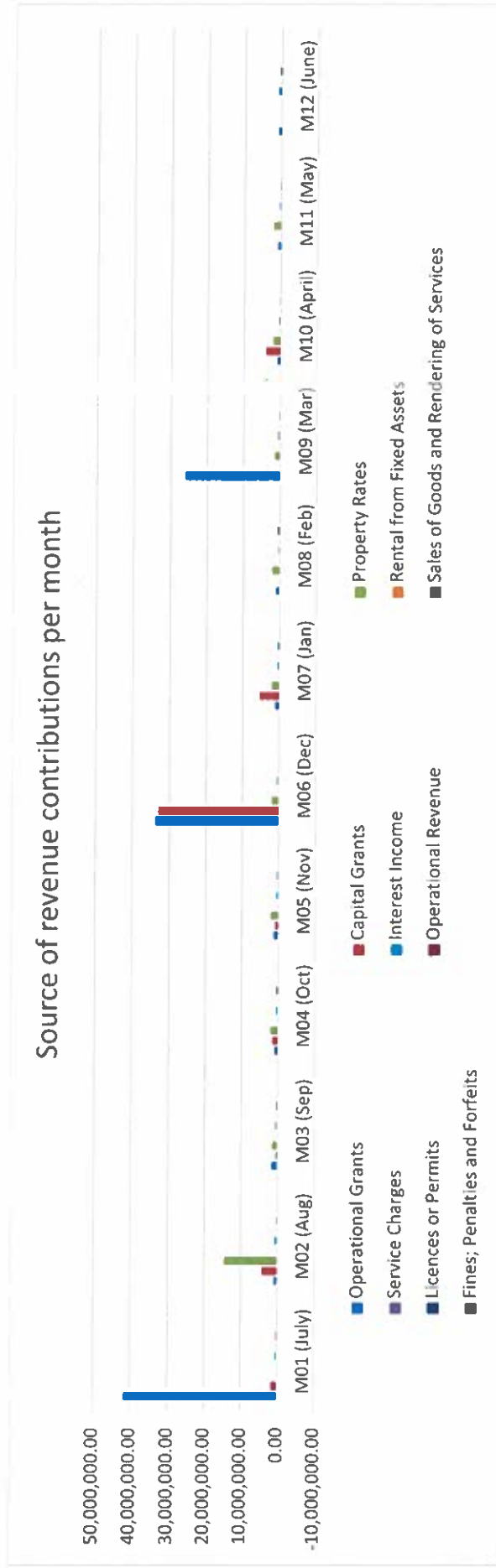
1.1.3 Revenue by source

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 M12)**. Key variances are further detailed and analysed below:

Revenue by Source	Budget to Date	Actual to Date	Variance
Operational Grants	108,947,010.00	109,270,128.70	323,118.70
Capital Grants	55,644,380.00	50,822,234.22	-4,822,145.78
Property Rates	31,091,808.00	31,424,967.60	333,159.60
Service Charges	957,046.00	942,248.16	-14,797.84
Interest Income	6,696,080.00	6,634,920.57	-61,159.43
Rental from Fixed Assets	1,541,882.00	1,417,676.96	-124,205.04
Licences or Permits	3,662,698.00	3,645,655.48	-17,042.52
Operational Revenue	1,104,783.00	747,860.71	-356,922.29
Sales of Goods and Rendering of Services	405,417.00	363,557.82	-41,859.18
Fines; Penalties and Forfeits	10,235.00	6,440.86	-3,794.14

%	Revenue by Source	Comment	Explanations for variances above +/-10%
0%	Operational Grants	Favourable	Variance within an acceptable threshold
-9%	Capital Grants	Unfavourable	Variance within an acceptable threshold
1%	Property Rates	Favourable	Variance within an acceptable threshold
-2%	Service Charges	Unfavourable	Variance within an acceptable threshold
-1%	Interest Income	Unfavourable	Variance within an acceptable threshold
-8%	Rental from Fixed Assets	Unfavourable	Variance within an acceptable threshold
0%	Licences or Permits	Unfavourable	Variance within an acceptable threshold
-32%	Operational Revenue	Unfavourable	The unfavourable operational revenue variance is mainly attributable to the over-budgeting of anticipated revenue from insurance claims as well as the refunds from the Department of Transport in relation to Scholar Patrols programme, where actual revenue recognised was lower than budgeted.
-10%	Sales of Goods and Rendering of Services	Unfavourable	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 fines processed will be captured using period 13 to account for all fines in the year.

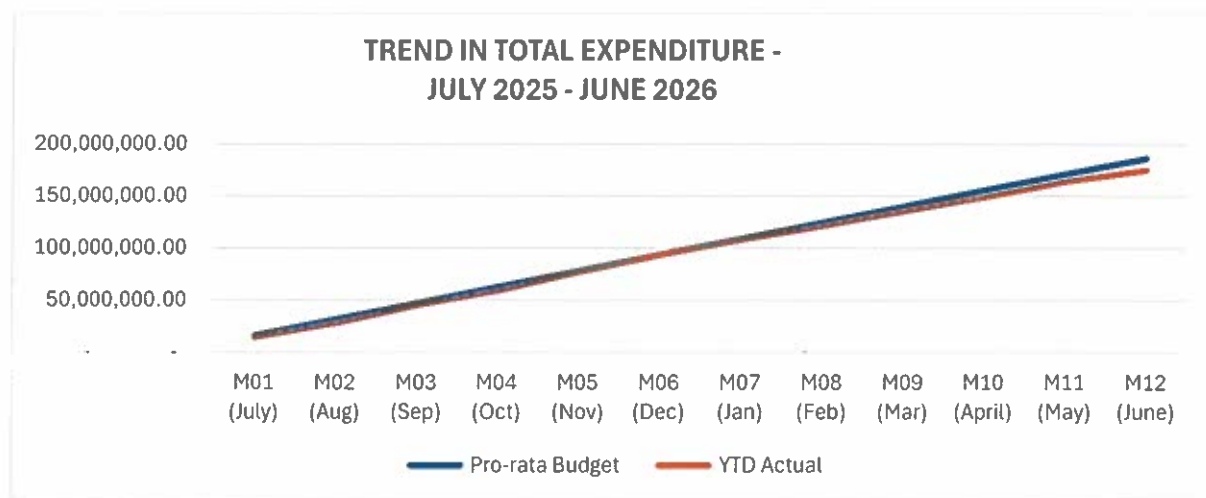
The table and graph below further show revenue per source monthly:



Richmond Local Municipality – In-Year Report June 2026

Revenue by Source	Total Budget	Prorata Budget	M01 (July)	M02 (Aug)	M03 (Sep)	M04 (Oct)	M05 (Nov)	M06 (Dec)	M07 (Jan)	M08 (Feb)	M09 (Mar)	M10 (April)	M11 (May)	M12 (June)	Total Actual
Operational Grants	108,947,010.00	108,947,010.00	41,512,440.98	795,858.65	1,510,149.81	832,432.64	1,108,939.01	33,491,625.26	934,701.52	882,665.17	25,759,585.61	810,062.12	839,182.35	792,485.58	108,270,128.70
Capital Grants	55,644,380.00	55,644,380.00	1,628,910.00	4,107,036.80	347,227.05	1,448,270.11	885,835.66	32,823,726.95	5,276,933.88	158,160.50	0.00	3,994,726.42	31,344.97	120,060.88	50,822,234.22
Property Rates	31,091,808.00	31,091,808.00	0.00	14,412,390.67	1,438,178.16	2,012,546.81	2,055,665.91	1,953,915.39	2,855,665.91	2,048,866.81	1,415,823.31	2,049,034.91	2,061,694.20	-78,784.48	31,424,967.60
Service Charges	957,046.00	957,046.00	82,064.31	78,602.07	78,862.79	78,827.97	78,862.79	83,440.10	77,518.05	79,550.99	79,355.45	78,868.26	73,680.93	72,514.45	942,248.16
Interest Income	6,696,080.00	6,696,080.00	54,102.71	602,566.88	555,390.96	498,660.22	479,759.19	521,654.34	542,010.32	388,131.04	578,594.22	519,543.87	482,756.91	924,636.11	6,634,920.57
Rental from Fixed Assets	1,541,882.00	1,541,882.00	112,629.74	116,038.02	115,957.72	118,470.49	116,000.04	109,482.69	114,732.91	114,297.89	119,986.58	128,107.29	121,014.92	130,955.67	1,417,676.96
Licences or Permits	3,662,698.00	3,662,698.00	275,790.98	249,405.51	315,426.81	341,745.86	327,177.58	154,001.28	359,913.70	525,517.71	252,476.29	220,149.14	199,880.42	424,170.20	3,645,655.48
Operational Revenue	1,104,783.00	1,104,783.00	131,680.59	45,575.73	5,729.01	59,420.50	4,642.30	88,123.31	107,570.61	43,977.42	4,874.74	7,860.05	173,882.10	75,324.35	747,860.71
Sales of Goods and Rendering of Services	405,417.00	405,417.00	15,880.94	43,552.15	50,067.28	18,452.05	25,714.01	29,908.04	21,240.57	19,573.90	34,307.79	38,054.94	22,743.00	44,263.15	363,557.82
Fines, Penalties and Forfeits	10,235.00	10,235.00	0.00	0.00	0.00	0.00	2,000.00	3,970.43	0.00	0.00	0.00	0.00	470.43	0.00	6,440.86
	210,061,339.00	210,061,339.00	44,300,422.25	20,451,026.48	4,416,975.59	5,408,926.65	5,084,599.49	69,259,847.79	9,490,387.47	4,260,742.23	28,245,003.99	7,846,407.00	4,005,822.23	2,595,625.91	205,275,691.08

1.1.4 Expenditure Trend



1.1.5 Expenditure by Type

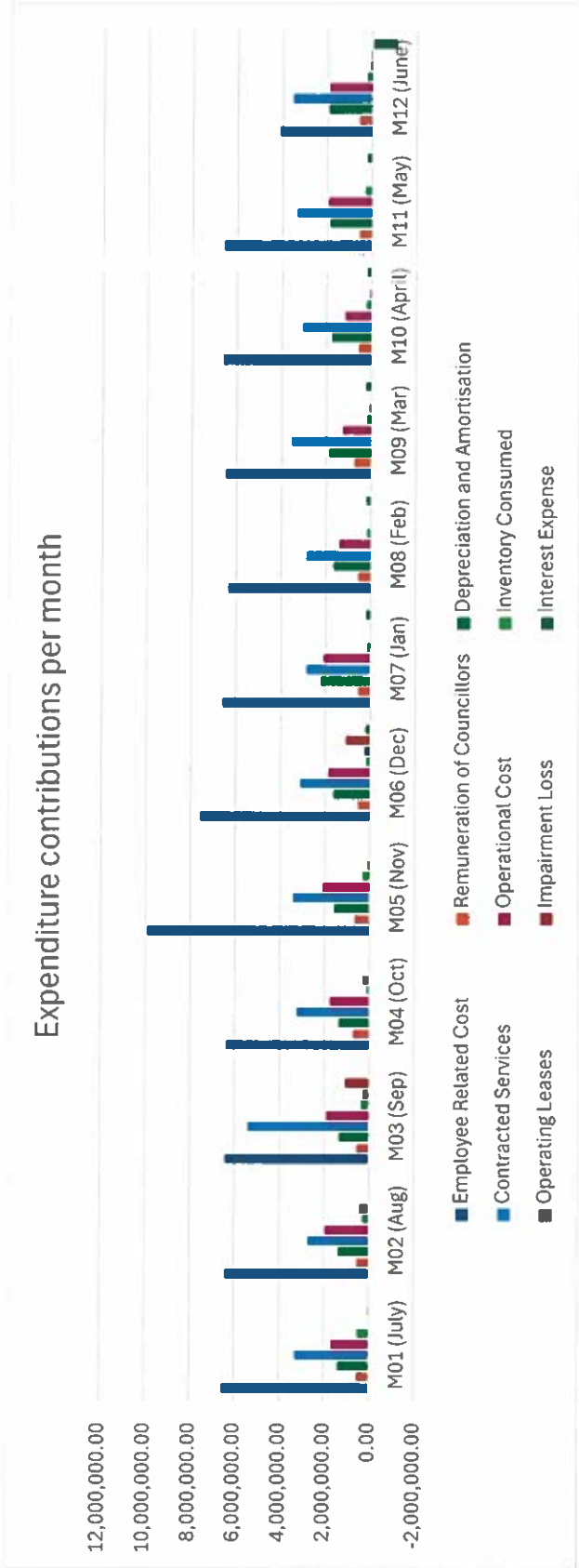
Operational cost

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 M12)**. Key variances are further detailed and analysed below:

Expenditure by type	Budget to Date	Actual to Date	Variance
Employee Related Cost	79,847,152.00	79,688,087.92	159,064.08
Remuneration of Councillors	7,590,300.00	7,131,027.11	459,272.89
Depreciation and Amortisation	21,358,420.00	19,805,662.43	1,552,757.57
Contracted Services	43,348,850.00	40,168,552.36	3,180,297.64
Operational Cost	21,294,474.00	20,858,490.80	435,983.20
Inventory Consumed	3,653,363.00	3,003,288.35	650,074.65
Operating Leases	1,361,295.00	1,564,916.99	- 203,621.99
Impairment Loss	4,637,902.00	2,310,672.34	2,327,229.66
Interest Expense	3,078,243.00	148,004.88	2,930,238.12

%	Expenditure by Type	Comment	Explanations for variances above +/-10%
0%	Employee Related Cost	Favourable	Variance within an acceptable threshold
6%	Remuneration of Councillors	Favourable	Variance within an acceptable threshold
7%	Depreciation and Amortisation	Favourable	Variance within an acceptable threshold
7%	Contracted Services	Favourable	Variance within an acceptable threshold
2%	Operational Cost	Favourable	Variance within an acceptable threshold
18%	Inventory Consumed	Favourable	The variance is due to the implementation of cost containment measures and strict spending patterns, which reduced spending to below budgeted amount.
-15%	Operating Leases	Unfavourable	During the year-end reconciliation process, certain expenditure misallocations were identified. Further reallocations and corrections of expenditure will be processed in Period 13 to ensure accurate classification and reporting.
50%	Impairment Loss	Favourable	The variance is attributable to the impairment loss on receivables currently being assessed and computed in line with the applicable GRAP Standards. The assessment considers the Municipality's collection performance, including the 84% collection rate and ageing of outstanding debtors. The final impairment adjustment will be processed in Period 13.
95%	Interest Expense	Favourable	The variance is due to the interest expense in the unwinding of landfill site provision that has not yet been processed as this is only done at year end in Period 13.

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



Richmond Local Municipality – In-Year Report June 2026

Expenditure by type	Total Budget	Prorata Budget	M01 (July)	M02 (Aug)	M03 (Sep)	M04 (Oct)	M05 (Nov)	M06 (Dec)	M07 (Jan)	M08 (Feb)	M09 (Mar)	M10 (April)	M11 (May)	M12 (June)	Total Actual
Employee Related Cost	79,847,152.00	79,847,152.00	6,538,904.20	6,394,327.99	6,385,119.51	6,360,983.36	9,877,534.47	7,557,290.33	6,565,723.00	6,333,494.09	6,449,645.12	6,592,185.27	6,556,825.47	4,076,055.11	79,888,087.92
Remuneration of Councillors	7,590,300.00	7,590,300.00	539,527.31	539,527.31	539,527.31	711,065.00	661,503.67	552,040.32	550,432.82	550,432.82	765,039.14	573,709.47	573,709.47	573,712.47	7,131,027.11
Depreciation and Amortisation	21,358,420.00	21,358,420.00	1,362,240.79	1,341,936.35	1,313,165.20	1,364,558.63	1,564,662.89	1,617,204.94	2,181,803.87	1,649,949.26	1,835,238.53	1,778,340.16	1,856,154.87	1,940,006.94	19,805,662.43
Contracted Services	43,348,850.00	43,348,850.00	3,275,989.22	2,704,457.90	5,386,465.90	3,203,794.53	3,414,263.93	3,069,845.98	2,842,695.81	2,852,590.29	3,526,076.73	3,017,228.94	3,302,414.23	3,531,729.00	40,168,552.36
Operational Cost	21,294,474.00	21,294,474.00	1,662,999.80	1,926,549.83	1,907,391.73	1,746,974.42	2,051,194.66	1,856,949.93	2,083,131.00	1,380,509.65	1,250,512.46	1,158,845.19	1,927,191.51	1,906,240.62	20,858,490.80
Inventory Consumed	3,653,363.00	3,653,363.00	501,959.48	269,136.37	367,698.45	109,109.71	323,512.06	165,750.00	162,155.40	155,941.56	193,376.58	227,213.90	292,753.91	234,680.93	3,003,288.35
Operating Leases	1,361,295.00	1,361,295.00	26,785.03	413,072.45	274,303.31	291,024.25	88,277.56	226,570.29	9,261.97	13,252.27	73,102.07	50,829.05	21,760.80	76,677.14	1,564,916.99
Impairment Loss	4,637,902.00	4,637,902.00	38,296.12	372.35	1,061,152.85	30,555.72	25,617.63	1,061,152.85	4,458.92	0.00	0.00	9,077.29	18,039.74	62,148.87	2,310,672.34
Interest Expense	3,078,243.00	3,078,243.00	0.00	0.00	33,237.84	16,224.16	15,825.97	193,026.10	207,032.09	187,515.73	216,324.14	189,791.68	205,485.82	-1,116,458.65	148,004.88
	186,169,999.00	186,169,999.00	13,947,701.95	13,589,380.55	17,278,062.10	13,835,289.78	18,022,392.84	16,329,830.74	14,606,694.88	13,123,685.67	14,309,314.77	13,597,221.65	14,754,335.82	11,284,792.43	174,678,703.18

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	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
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%	217%	22%	41%	49%	51%	54%	57%	59%	63%	64%	67%	84%
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.	3.8 Months	3 Months	2.1 Months	1.4 Months	1.0 Months	2 Months	1.3 Month	1 Month	2 Months	1 Month	1 Month	0.19 Month
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	2.4	2.7	1.9	1.7	1.4	1.9	1.9	1.6	2	1.89	1.52	1.28
Creditor payment period	This ratio indicates the average number of days taken for trade creditors to be paid. The norm is 30 days	15 Days	14 Days	20 Days	19 Days	20 Days	20 Days	15 Days	15 Days	15 Days	18 Days	20 Days	20 Days

Debtors' collection rate (norm 95%)

The collection rate as of the end of June was 84%., The 84% collection rate is mainly attributable to the lapse of the debt collection contract from October 2025 to March 2026, which resulted in the accumulation and ageing of outstanding debt. Collection challenges relating to government debtors, particularly the Department of Public Works, further negatively impacted the collection rate. The new debt collection contract commenced in March 2026.

Cash coverage (norm 1-3 months)

The below-norm cash coverage ratio of 0.19 is mainly attributable to poor revenue collection across key revenue streams, including property rates, service charges and government debtors. The accumulation and ageing of outstanding debtors constrained cash inflows, negatively impacting the Municipality's ability to cover its monthly operational expenditure from available cash resources. Current ratio: (Norm 1:1.5)

The current ratio of 1.28 reflects a constrained liquidity position, mainly attributable to poor revenue collection across key revenue streams and the accumulation of outstanding debtors. The ageing and reduced collectability of debtors continue to place pressure on the Municipality's ability to meet its short-term obligations.

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 In-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:

CM227 Richmond - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	MT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in 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				
£ 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	880	805	773	748	33,250	39,149	28,408	(34)	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	130	68	81	60	58	55	55	2,825	3,112	2,854	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrears Debtor Accounts	1810	345	326	318	312	207	297	290	15,433	17,827	16,630	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	16	-	-	-	-	-	-	31	49	31	(3)	-
Total By Income Source	2000	1,142	1,446	1,358	1,262	1,170	1,126	1,092	51,338	59,937	55,988	(67)	-
8024/25 - Totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	73	388	311	292	291	276	273	12,905	14,804	14,034	-	-
Commercial	2300	98	87	91	54	44	43	40	682	1,000	843	(8)	-
Households	2400	971	974	987	916	835	810	779	37,772	44,044	41,112	(52)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2000	1,142	1,446	1,358	1,262	1,170	1,126	1,092	51,338	59,937	55,988	(67)	-

The Debtor's 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 debtor type. The summary report indicates that the debtors >90 days balance amounts to **R55.9m**.

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 SC4 Monthly Budget Statement - aged creditors - M12 - June

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	10	-	-	-	-	-	-	-	10	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	128	-	-	-	-	-	-	-	128	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	138	-	-	-	-	-	-	-	138	-

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 R138 thousand outstanding creditors as of **June 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 30 June 2026	Interest Rate	June 2026 Interest	Bal. as at 31 May 2026	Investment Period
First National Bank	61356002695	Call account	34.39		0.18	34.21	call
First National Bank	62117170407	Patheni Housing					daily call
First National Bank	62134473280	Housing Operating Account	375,115.38		2,252.03	372,863.35	daily call
First National Bank	62155682844	Zwelethu Housing					daily call
First National Bank	62176174383	Siyathuthuka Phase II					daily call
First National Bank	62810019217	Housing Title deed Account	1,948,958.67		10,726.74	2,938,231.93	daily call
First National Bank	62299629116	Mig Grant Funding	2,852,937.53		4,528.56	67,986.47	daily call
First National Bank	62241817537	Financial Management Grant					daily call
First National Bank	62833569900	Library Services Grant	443,536.91		1,814.08	347,187.91	daily call
First National Bank	62833571385	Small Town Grant	2,118.94		10.91	2,108.03	daily call
FNB DME	63003663506	FNB DME	18,632.54		95.98	18,536.56	daily call
FNB RESERVES	63003024063	FNB RESERVES	85.23		0.44	84.79	daily call
NEDBANK	03/7165013946/000054	Nedbank Fixed			34,620.64	16,081,726.00	fixed inv.
ABSA BANK	20-8167-2454	ABSA Fixed					fixed inv.
Standard Bank	268791155 006	Standard Fixed					fixed inv.
First National Bank	63024683319	FNB HIGHOVER	1,715,084.51		602.93	61,334.81	daily call
First National Bank	63107196932	Nelson St. SMME Project	181,495.12		934.95	180,560.17	daily call
Standard Bank	268791155 005	Standard Fixed					fixed inv.
First National Bank	63138299341	Informal Economy Infrastructure	2,178,341.58		1,262.13	177,079.45	daily call
			9,716,340.80		56,849.57	20,247,733.68	

Summary of exposures to particular financial institutions

financial institution	amount invested	Percentage exposure
First National Bank	9,716,340.80	100.00
Nedbank	-	-
Investec	-	-
ABSA BANK	-	-
Standard Bank	-	-
TOTAL	9,716,340.80	100.00
Primary Bank Account	R 2,525,362.59	
Cash & Cash Equivalent	12,241,703.39	
CONDITIONAL GRANTS	-9785382.26	
AVAILABLE MUNICIPAL FUNDS	2,456,321.13	

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 an grant expenditure](#):

KZN227 Richmond - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 - June									
Description	Ref	2024/25		Budget Year 2025/26		YTD variance	YTD variation %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget		
R thousands									
RECEIPTS:	12								
Operating Transfers and Grants									
National Government:		101,305	103,511	103,511	-	102,415	103,511	(1,096)	-1.1%
Expanded Public Works Programme Integrated Grant		1,410	2,054	2,054	-	2,054	2,054	(0)	0.0%
Local Government Financial Management Grant	3	1,900	2,000	2,000	-	2,000	2,000	(0)	0.0%
Municipal Infrastructure Grant		-	1,096	1,096	-	-	1,096	(1,096)	-100.0%
Equitable Share		97,995	98,361	98,361	-	98,361	98,361	(0)	0.0%
Provincial Government:		6,289	5,065	4,988	-	7,704	4,988	2,716	54.4%
Specify (Add grant description)			5,065	4,988	-	-	4,988	(4,988)	-100.0%
Specify (Add grant description)		429	-	-	-	973	-	973	#DIV/0!
Specify (Add grant description)		2,000	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	1,743	-	1,743	#DIV/0!
Specify (Add grant description)		3,860	-	-	-	4,988	-	4,988	#DIV/0!
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		107,594	108,576	108,499	-	110,119	108,499	1,620	1.5%
Capital Transfers and Grants									
National Government:		20,974	20,819	20,819	-	21,915	20,819	1,096	5.3%
Municipal Infrastructure Grant		20,974	20,819	20,819	-	21,915	20,819	1,096	5.3%
Provincial Government:		2,926	1,391	1,391	13	1,477	1,391	86	6.2%
Specify (Add grant description)		359	1,391	1,391	-	1,391	1,391	(0)	0.0%
Specify (Add grant description)		267	-	-	13	86	-	86	#DIV/0!
Specify (Add grant description)		2,300	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		23,900	22,210	22,210	13	23,392	22,210	1,181	5.3%
TOTAL RECEIPTS OF TRANSFERS & GRANTS		131,494	130,786	130,709	13	133,510	130,709	2,801	2.1%

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:

KZN27 Richmond - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,204	5,821	5,821	485	5,780	5,821	(41)	-1%	5,821
Pension and UIF Contributions		28	166	166	2	28	166	(138)	-83%	166
Medical Aid Contributions		35	88	88	3	35	88	(53)	-61%	88
Motor Vehicle Allowance		450	678	678	29	547	678	(132)	-19%	678
Cellphone Allowance		625	723	723	55	658	723	(65)	-9%	723
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		160	115	115	-	83	115	(31)	-27%	115
Sub Total - Councillors		6,522	7,590	7,590	574	7,131	7,590	(459)	-6%	7,590
% increase	4		16.4%	16.4%						16.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,143	5,532	5,532	507	5,456	5,532	(75)	-1%	5,532
Pension and UIF Contributions		10	12	12	6	22	12	10	87%	12
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		119	-	-	-	91	-	91	#DIV/0!	-
Motor Vehicle Allowance		780	887	887	67	619	887	(268)	-30%	887
Cellphone Allowance		2	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		102	1	1	0	1	1	(0)	-28%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Aiding and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,157	6,431	6,431	580	6,189	6,431	(242)	-4%	6,431
% Increase	4		4.5%	4.5%						4.5%
Other Municipal Staff										
Basic Salaries and Wages		49,393	51,270	53,388	4,441	53,668	53,388	280	1%	53,388
Pension and UIF Contributions		7,433	7,530	7,530	657	7,902	7,530	372	5%	7,530
Medical Aid Contributions		2,698	2,627	2,627	274	3,069	2,627	442	17%	2,627
Overtime		1,871	2,209	1,561	22	1,547	1,561	(13)	-1%	1,561
Performance Bonus		3,728	3,397	3,397	135	4,004	3,397	607	18%	3,397
Motor Vehicle Allowance		1,761	1,642	1,642	140	1,772	1,642	130	8%	1,642
Cellphone Allowance		481	457	457	41	482	457	25	5%	457
Housing Allowances		368	342	342	36	426	342	84	24%	342
Other benefits and allowances		952	843	843	43	725	843	(118)	-14%	843
Payments in lieu of leave		2,237	1,613	1,629	(2,292)	(96)	1,629	(1,724)	-106%	1,629
Long service awards		326	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	1,302	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Aiding and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		72,550	71,930	73,416	3,496	73,499	73,416	83	0%	73,416
% increase	4		-0.9%	1.2%						1.2%
Total Parent Municipality		85,229	85,951	87,437	4,850	86,819	87,437	(618)	-1%	87,437
Unpaid salary, allowances & benefits in arrears:										
TOTAL MANAGERS AND STAFF		78,707	78,361	79,847	4,076	79,688	79,847	(159)	0%	79,847

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	37,934,601.00	37,934,601.00	64,431,836.07
Capital:	37,934,601.00	37,934,601.00	64,431,836.07
Finance and Administration	4,257,911.00	4,257,911.00	3,729,507.83
Planning and Development	370,032.00	370,032.00	370,009.48
Community and Social Services	3,474,852.00	3,474,852.00	35,998,721.24
Executive and Council	5,292,579.00	5,292,579.00	4,861,041.36
Road Transport	23,174,462.00	23,174,462.00	18,156,766.46
Waste Management	683,650.00	683,650.00	535,459.71
Sport and Recreation	681,115.00	681,115.00	780,329.99
Internal Audit	-	-	-
Grand Total	37,934,601.00	37,934,601.00	64,431,836.07

An adjustment to the finance lease arrangements for the photocopiers and the municipal fleet will be incorporated in the adjustment budget, resulting in an increase in the municipality's capital budget.

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

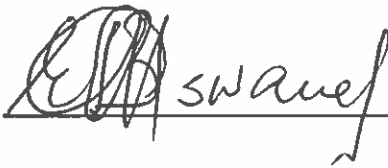
I, B.E Mswane, the Municipal Manager, of Richmond Municipality, hereby certify that the

- monthly budget statement
- c schedule

for the month of **June 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)



Signature