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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 JULY 2025 TO:

THE EXECUTIVE MAYOR

FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 JULY 2025

- **1. Purpose**

- To inform the Council of the financial performance and position as required by Section 71 of the MFMA.

- **2. Background**

In terms of the section 71 of the Municipal Finance Management Act (Act No.58 of 2003) (MFMA), the mayor of a municipality must within 10 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 report is in terms of the above-mentioned sections of the MFMA and following herewith are the highlights for the Month ending 31 July 2025.

- **3. Executive summary**

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programs to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

The budget process occurred according to the budget timetable approved by Council in August 2024. This ensured compliance with the MFMA and subsequent circulars in the preparation and approval of the multi-year budget. The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, Circular No. 123 and the MFMA Budget Formats Guide received from National Treasury (Version 6.8)

The main challenges experienced during the compilation of the 2025/2026 Final Budget and MTREF can be summarized as follows:

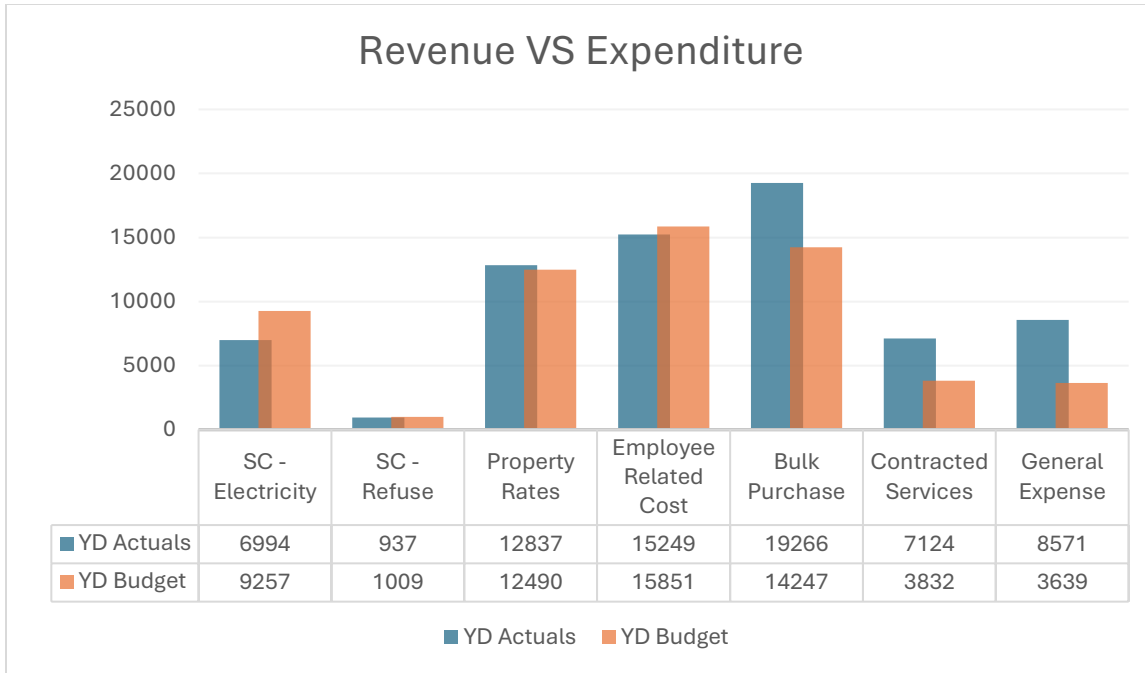
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- The ongoing difficulties in the national and local economy;
- Ageing roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource given the cash flow realities and declining cash position of the municipality.
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable;
- The alignment of C schedule cashflow to data strings.



• 4. Budget performance overview



4.1 Operating Revenue by Source

The total revenue recognized for the month ending 31 July 2025 amounts to R111 953 000.00 as per the above table against the year to date budgeted revenue figures of R42 399 000.00 this results in revenue figures being above the budget figure by R69 554 000.00 in July was due to the main contributing factors:

- **Property Rates:** Budget is R149 885 000. Actual amount collected to date amounts to R12 837 000.00 against a year to date budget of R12 490 000.00
- **Service charge : Electricity revenue -** Annual budget is R110 480 000. Actual amount collected to date amounted to R6 994 000.00 against a year to date budget of R9 257 000.00 resulting in electricity revenue figures being below the budget by R2 263 000.00



- **Service charge : Refuse revenue** : Annual budget is R12 114 000. Actual amount collected to date amount to R937 000 against a year to date budget of R1 009 000 resulting in refuse revenue figures being below of budget by R73 000
- **Fines revenue** : Annual budget is R600 000. Fines revenue figures as at July amounts to R162 000 against a year to date budget of R50 000 resulting in fines revenue figures being above the budget by R112 000.

4.2 Operating Expenditure by Type

- **Expenditure:** Annual budget for expenditure is R580 064 000. The total expenditure as at July of 2025/2026 amounts to R55 297 000 (including non-cash items i.e. depreciation R1 626 000.00).

4.3 Funding plan progress report

Funding Plan implementation progress is as follows.

Debt reduction

State organs have been engaged and disconnection notices and letters of demand issued
Commitments have been received for payment of more than R10 million by end of July 2025

Mass disconnections

Mass disconnections have been done (most recent is January 2025) and more than 50% response rate

Amount collected from mass disconnections is R590 760

Fleet reduction strategy

Municipality is in the process of implementing Fleet reduction strategy

Cost saving exercise has been done, and procurement process is currently taking place for procurement of municipal vehicles.

Debt Relief Program

The municipality achieved 78% in compliance with the MFMA circular 124 conditions

The municipality is still struggling with payments of current invoices,

however for the month of July the municipality paid an amount of R8 million towards the debt.

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4.3 capital expenditure



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | (2 360) | - | - | - | - | - | - | - | - |
| Vote 2 - Finance and Admin | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Vote 3 - Internal Audit | | (248) | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | (57 216) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Vote 5 - Sport & Recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Vote 6 - Public Safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Road Transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Vote 11 - Energy Sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Vote 12 - Waste Water Management | | (156) | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | - | - | - | - | - | - | - | - | - |
| Vote 14 - Other | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Finance and Admin2 | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Total Capital Expenditure | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (3 857) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Executive and council | | (1 237) | - | - | - | - | - | - | - | - |
| Finance and administration | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Internal audit | | (248) | - | - | - | - | - | - | - | - |
| Community and public safety | | (66 874) | 22 952 | - | 340 | 340 | 1 913 | (1 572) | -82% | 22 952 |
| Community and social services | | (58 339) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Sport and recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Public safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | (8 313) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Energy sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | (156) | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Funded by: | | | | | | | | | | |
| National Government | | (120 048) | 27 109 | - | 4 075 | 4 075 | 2 259 | 1 816 | 80% | 27 109 |
| Provincial Government | | - | 6 087 | - | - | - | 507 | (507) | -100% | 6 087 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | (120 048) | 33 196 | - | 4 075 | 4 075 | 2 766 | 1 309 | 47% | 33 196 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | (7 451) | 19 133 | - | 1 630 | 1 630 | 1 594 | 36 | 2% | 19 133 |
| Total Capital Funding | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |

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The above are capital expenditure procured by the municipality includes our capital and day to day operations of the organization with its internally generated funds.

Borrowings

The municipality does not have any borrowings and does not intends to have any in the near future.



4.4 Cash flow

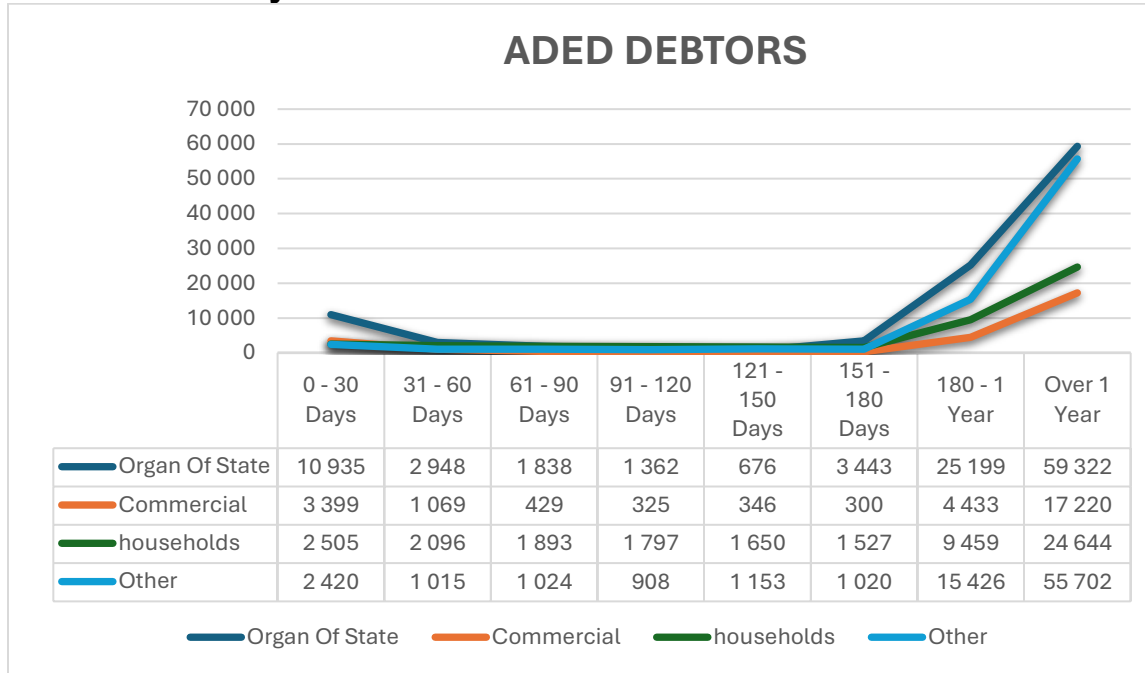
KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| 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 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | (88 286) | 132 511 | - | 11 904 | 11 904 | 11 043 | 861 | 8% | 132 511 |
| Service charges | | (71 249) | 126 242 | - | 5 756 | 5 756 | 10 520 | (4 764) | -45% | 126 242 |
| Other revenue | | 6 098 | 46 943 | - | 8 487 | 8 487 | 3 912 | 4 575 | 117% | 46 943 |
| Transfers and Subsidies - Operational | | 273 731 | 222 682 | - | 89 734 | 89 734 | 18 557 | 71 177 | 384% | 222 682 |
| Transfers and Subsidies - Capital | | (84 489) | 44 593 | - | 16 000 | 16 000 | 3 716 | 12 284 | 331% | 44 593 |
| Interest | | - | 5 447 | - | 94 | 94 | 454 | (360) | -79% | 5 447 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (84 880) | (503 148) | - | (52 206) | (52 206) | (39 052) | 13 154 | -34% | (503 148) |
| Finance charges | | - | - | - | (1 831) | (1 831) | - | 1 831 | #DIV/0! | - |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (49 075) | 75 270 | - | 77 938 | 77 938 | 9 150 | (68 788) | -752% | 75 270 |
| 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 | | 40 943 | (60 178) | - | (5 705) | (5 705) | (5 015) | 690 | -14% | (60 178) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 40 943 | (60 178) | - | (5 705) | (5 705) | (5 015) | 690 | -14% | (60 178) |
| 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 | | (8 132) | 15 091 | - | 72 233 | 72 233 | 4 135 | | | - |
| Cash/cash equivalents at beginning: | | 4 872 | (4 872) | - | 4 110 | 4 110 | (4 872) | | | 4 110 |
| Cash/cash equivalents at month/year end: | | (3 260) | 10 219 | - | | 76 343 | (737) | | | - |

- Bank balance has a favorable balance of R67 053 679.46
- Cashflow projections are met as per initial budget except for Eskom bulk purchase.
- Collection rate for the month of July was above 100% except for one line item, this is based on July billing compared to collection.
- The municipality is paying its suppliers within 30 days of receipt of invoices except for ESKOM.



5. Debtors' Analysis



KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

| Description | NT Code | Budget Year 2025/26 | | | | | | | | Total | 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 | | | | |
| 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 | 6 514 | 2 000 | 958 | 430 | 345 | 1 142 | 728 | 11 234 | 23 350 | 13 878 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 11 405 | 4 088 | 3 282 | 3 076 | 2 648 | 4 347 | 49 398 | 118 775 | 197 019 | 178 244 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 235 | 631 | 470 | 498 | 416 | 469 | 2 372 | 8 342 | 14 434 | 12 098 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 84 | 61 | 59 | 25 | 25 | 24 | 75 | 347 | 701 | 497 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 23 | 347 | 414 | 362 | 391 | 307 | 1 943 | 18 188 | 21 975 | 21 191 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | - | - | - | - | - | 1 | - | 2 | 3 | 3 | - | - |
| Total By Income Source | 2000 | 19 260 | 7 127 | 5 183 | 4 392 | 3 825 | 6 290 | 54 516 | 156 888 | 257 482 | 225 911 | - | - |
| 2024/25 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 10 935 | 2 948 | 1 838 | 1 362 | 676 | 3 443 | 25 199 | 59 322 | 105 723 | 90 002 | - | - |
| Commercial | 2300 | 3 399 | 1 069 | 429 | 325 | 346 | 300 | 4 433 | 17 220 | 27 520 | 22 623 | - | - |
| Households | 2400 | 2 505 | 2 096 | 1 893 | 1 797 | 1 650 | 1 527 | 9 459 | 24 644 | 45 571 | 39 077 | - | - |
| Other | 2500 | 2 420 | 1 015 | 1 024 | 908 | 1 153 | 1 020 | 15 426 | 55 702 | 78 668 | 74 209 | - | - |
| Total By Customer Group | 2600 | 19 260 | 7 127 | 5 183 | 4 392 | 3 825 | 6 290 | 54 516 | 156 888 | 257 482 | 225 911 | - | - |

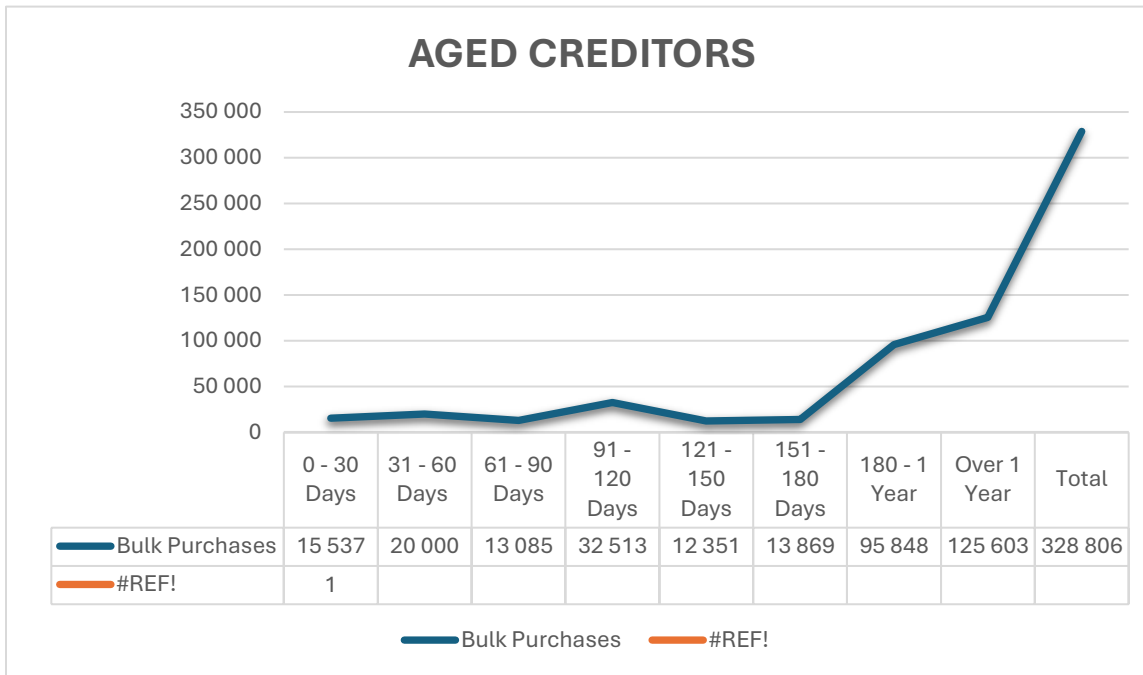
Engagements regarding State organs has been going through with COGTA and most departments engaged has made commitments to pay the outstanding debt before the end of the financial year.

The total outstanding debtors as at the 31 July 2025 amount to R225 911 000 This is due to the implementation of the new valuation roll.

The municipality is trying to collect its debt especially from state owned organization through implementation of Credit and Debt Collection Policy.



6. Creditors' Analysis



KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | Total | 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 | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | 15 537 | 20 000 | 13 085 | 32 513 | 12 351 | 13 869 | 95 848 | 125 603 | 328 806 | 328 806 | |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - | - | |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Type | 1000 | 15 537 | 20 000 | 13 085 | 32 513 | 12 351 | 13 869 | 95 848 | 125 603 | 328 806 | 328 806 | |

Our main creditor is Eskom, the municipality is participating in the debt relief program and so far it has complied and received certificates and Treasury has write-off an amount of R47 million .

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- **In-year budget statement tables**

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KZN266 Ulundi - Table C1 Monthly Budget Statement Summary - M01 July

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 149 555 | 149 885 | - | 12 837 | 12 837 | 12 490 | 346 | 3% | 149 885 |
| Service charges | 103 051 | 122 594 | - | 7 931 | 7 931 | 10 266 | (2 336) | -23% | 122 594 |
| Investment revenue | 1 682 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 1 682 | 2 192 | - | 88 | 88 | 183 | (94) | -52% | 2 192 |
| Other own revenue | 265 042 | 233 512 | - | 91 097 | 91 097 | 19 459 | 71 638 | 368% | - |
| Total Revenue (excluding capital transfers and contributions) | 521 012 | 508 183 | - | 111 953 | 111 953 | 42 399 | 69 554 | 164% | 508 183 |
| Employee costs | 177 243 | 190 207 | - | 15 249 | 15 249 | 15 851 | (602) | | 190 207 |
| Remuneration of Councillors | 18 324 | 18 358 | - | 1 493 | 1 493 | 1 530 | (37) | | 18 358 |
| Depreciation and amortisation | 28 897 | 74 391 | - | 1 626 | 1 626 | 6 199 | (4 574) | | 74 391 |
| Interest | 14 133 | - | - | 1 381 | 1 381 | - | 1 381 | | - |
| Inventory consumed and bulk purchases | 161 512 | 177 314 | - | 19 770 | 19 770 | 14 776 | 4 993 | | 177 314 |
| Transfers and subsidies | - | - | - | - | - | - | - | | - |
| Other expenditure | 236 864 | 119 794 | - | 15 779 | 15 779 | 9 983 | 5 796 | 58% | 119 794 |
| Total Expenditure | 636 973 | 580 064 | - | 55 297 | 55 297 | 48 339 | 6 958 | 14% | 580 064 |
| Surplus/(Deficit) | (115 960) | (71 882) | - | 56 656 | 56 656 | (5 940) | 62 596 | -1054% | (71 882) |
| Transfers and subsidies - capital (monetary allocations) | 38 780 | 44 593 | - | 4 664 | 4 664 | 3 716 | 948 | 26% | 44 593 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | 63 544 | -2857% | (27 289) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | 63 544 | -2857% | (27 289) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Capital transfers recognised | (120 048) | 33 196 | - | 4 075 | 4 075 | 2 766 | 1 309 | 47% | 33 196 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | (7 451) | 19 133 | - | 1 630 | 1 630 | 1 594 | 36 | 2% | 19 133 |
| Total sources of capital funds | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Financial position | | | | | | | | | |
| Total current assets | 92 080 | 139 919 | - | | 151 753 | | | | 139 919 |
| Total non current assets | 643 250 | 581 979 | - | | 647 329 | | | | 581 979 |
| Total current liabilities | 435 844 | 323 363 | - | | 438 277 | | | | 323 363 |
| Total non current liabilities | 16 264 | 8 161 | - | | 16 264 | | | | 8 161 |
| Community wealth/Equity | 283 221 | 390 373 | - | | 344 540 | | | | 390 373 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (49 075) | 75 270 | - | 77 938 | 77 938 | 9 150 | (68 788) | -752% | 75 270 |
| Net cash from (used) investing | 40 943 | (60 178) | - | (5 705) | (5 705) | (5 015) | 690 | -14% | (60 178) |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | (3 260) | 10 219 | - | - | 76 343 | (737) | (77 080) | 10459% | - |
| 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 | 19 260 | 7 127 | 5 183 | 4 392 | 3 825 | 6 290 | 54 516 | 156 888 | 257 482 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 15 537 | 20 000 | 13 085 | 32 513 | 12 351 | 13 869 | 95 848 | 125 603 | 328 806 |

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KZN266 Ulundi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

| 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> | | 427 783 | 354 504 | - | 106 059 | 106 059 | 29 542 | 76 517 | 259% | 354 504 |
| Executive and council | | 1 085 | 11 222 | - | - | - | 935 | (935) | -100% | 11 222 |
| Finance and administration | | 426 699 | 343 282 | - | 106 059 | 106 059 | 28 607 | 77 452 | 271% | 343 282 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 3 910 | 12 064 | - | 184 | 184 | 1 005 | (821) | -82% | 12 064 |
| Community and social services | | 2 196 | 9 564 | - | 5 | 5 | 797 | (792) | -99% | 9 564 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 1 713 | 2 500 | - | 180 | 180 | 208 | (29) | -14% | 2 500 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 45 371 | 38 338 | - | 4 723 | 4 723 | 3 195 | 1 528 | 48% | 38 338 |
| Planning and development | | 39 866 | 38 338 | - | 4 723 | 4 723 | 3 195 | 1 528 | 48% | 38 338 |
| Road transport | | 5 505 | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 82 728 | 147 870 | - | 5 651 | 5 651 | 12 372 | (6 721) | -54% | 147 870 |
| Energy sources | | 70 134 | 123 509 | - | 4 714 | 4 714 | 10 342 | (5 628) | -54% | 123 509 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 12 594 | 24 361 | - | 937 | 937 | 2 030 | (1 093) | -54% | 24 361 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 559 792 | 552 776 | - | 116 617 | 116 617 | 46 115 | 70 502 | 153% | 552 776 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 268 397 | 203 914 | - | 15 099 | 15 099 | 16 993 | (1 894) | -11% | 203 914 |
| Executive and council | | 25 831 | 41 637 | - | 2 227 | 2 227 | 3 470 | (1 243) | -36% | 41 637 |
| Finance and administration | | 237 264 | 162 028 | - | 12 289 | 12 289 | 13 502 | (1 213) | -9% | 162 028 |
| Internal audit | | 5 302 | 249 | - | 582 | 582 | 21 | 562 | 2708% | 249 |
| <i>Community and public safety</i> | | 94 510 | 100 424 | - | 9 826 | 9 826 | 8 369 | 1 457 | 17% | 100 424 |
| Community and social services | | 35 377 | 50 678 | - | 4 600 | 4 600 | 4 223 | 377 | 9% | 50 678 |
| Sport and recreation | | 2 837 | 13 211 | - | 55 | 55 | 1 101 | (1 045) | -95% | 13 211 |
| Public safety | | 56 277 | 36 005 | - | 5 170 | 5 170 | 3 000 | 2 170 | 72% | 36 005 |
| Housing | | 19 | 520 | - | - | - | 43 | (43) | -100% | 520 |
| Health | | - | 10 | - | - | - | 1 | (1) | -100% | 10 |
| <i>Economic and environmental services</i> | | 80 551 | 42 555 | - | 5 906 | 5 906 | 3 546 | 2 360 | 67% | 42 555 |
| Planning and development | | 44 134 | 23 133 | - | 1 031 | 1 031 | 1 928 | (896) | -46% | 23 133 |
| Road transport | | 35 696 | 18 217 | - | 4 875 | 4 875 | 1 518 | 3 357 | 221% | 18 217 |
| Environmental protection | | 722 | 1 204 | - | - | - | 100 | (100) | -100% | 1 204 |
| <i>Trading services</i> | | 193 330 | 232 574 | - | 24 464 | 24 464 | 19 381 | 5 083 | 26% | 232 574 |
| Energy sources | | 182 390 | 216 929 | - | 22 379 | 22 379 | 18 077 | 4 302 | 24% | 216 929 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 10 940 | 15 645 | - | 2 085 | 2 085 | 1 304 | 782 | 60% | 15 645 |
| <i>Other</i> | | 184 | 598 | - | 1 | 1 | 50 | (48) | -97% | 598 |
| Total Expenditure - Functional | 3 | 636 973 | 580 064 | - | 55 297 | 55 297 | 48 339 | 6 958 | 14% | 580 064 |
| Surplus/ (Deficit) for the year | | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | 63 544 | -2857% | (27 289) |

“ The City of Heritage “



KZN266 Ulundi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| 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 | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 1 085 | 11 222 | - | - | - | 935 | (935) | -100.0% | 11 222 |
| Vote 2 - Finance and Admin | | 426 699 | 343 282 | - | 106 059 | 106 059 | 28 607 | 77 452 | 270.7% | 343 282 |
| Vote 3 - Internal Audit | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | 2 196 | 9 564 | - | 5 | 5 | 797 | (792) | -99.4% | 9 564 |
| Vote 5 - Sport & Recreation | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Public Safety | | 1 713 | 2 500 | - | 180 | 180 | 208 | (29) | -13.8% | 2 500 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Planning & Development | | 39 866 | 38 338 | - | 4 723 | 4 723 | 3 195 | 1 528 | 47.8% | 38 338 |
| Vote 10 - Road Transport | | 5 505 | - | - | - | - | - | - | - | - |
| Vote 11 - Energy Sources | | 70 134 | 123 509 | - | 4 714 | 4 714 | 10 342 | (5 628) | -54.4% | 123 509 |
| Vote 12 - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | 12 594 | 24 361 | - | 937 | 937 | 2 030 | (1 093) | -53.8% | 24 361 |
| Vote 14 - Other | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Finance and Admin2 | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 559 792 | 552 776 | - | 116 617 | 116 617 | 46 115 | 70 502 | 152.9% | 552 776 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 25 831 | 41 637 | - | 2 227 | 2 227 | 3 470 | (1 243) | -35.8% | 41 637 |
| Vote 2 - Finance and Admin | | 228 446 | 156 688 | - | 11 427 | 11 427 | 13 057 | (1 630) | -12.5% | 156 688 |
| Vote 3 - Internal Audit | | 5 302 | 249 | - | 582 | 582 | 21 | 562 | 2707.8% | 249 |
| Vote 4 - Community and Social Services | | 34 239 | 48 958 | - | 4 427 | 4 427 | 4 080 | 347 | 8.5% | 48 958 |
| Vote 5 - Sport & Recreation | | 2 426 | 12 306 | - | - | - | 1 026 | (1 026) | -100.0% | 12 306 |
| Vote 6 - Public Safety | | 56 998 | 37 209 | - | 5 170 | 5 170 | 3 101 | 2 070 | 66.7% | 37 209 |
| Vote 7 - Housing | | 19 | 520 | - | - | - | 43 | (43) | -100.0% | 520 |
| Vote 8 - Health | | - | 10 | - | - | - | 1 | (1) | -100.0% | 10 |
| Vote 9 - Planning & Development | | 44 134 | 23 183 | - | 1 031 | 1 031 | 1 932 | (901) | -46.6% | 23 183 |
| Vote 10 - Road Transport | | 35 696 | 18 217 | - | 4 875 | 4 875 | 1 518 | 3 357 | 221.1% | 18 217 |
| Vote 11 - Energy Sources | | 182 390 | 216 929 | - | 22 379 | 22 379 | 18 077 | 4 302 | 23.8% | 216 929 |
| Vote 12 - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | 11 084 | 15 645 | - | 2 085 | 2 085 | 1 304 | 782 | 59.9% | 15 645 |
| Vote 14 - Other | | 1 590 | 2 983 | - | 220 | 220 | 249 | (28) | -11.3% | 2 983 |
| Vote 15 - Finance and Admin2 | | 8 818 | 5 290 | - | 862 | 862 | 441 | 421 | 95.5% | 5 290 |
| Total Expenditure by Vote | 2 | 636 973 | 579 824 | - | 55 287 | 55 287 | 48 319 | 6 968 | 14.4% | 579 824 |
| Surplus/ (Deficit) for the year | 2 | (77 180) | (27 049) | - | 61 330 | 61 330 | (2 204) | 63 534 | -2882.6% | (27 049) |



KZN266 Ulundi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Executive & Council | 1 | 1 085 | 11 222 | - | - | - | 935 | (935) | -100.0% | 11 222 |
| Vote 2 - Finance and Admin | | 426 699 | 343 282 | - | 106 059 | 106 059 | 28 607 | 77 452 | 270.7% | 343 282 |
| Vote 3 - Internal Audit | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | 2 196 | 9 564 | - | 5 | 5 | 797 | (792) | -99.4% | 9 564 |
| Vote 5 - Sport & Recreation | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Public Safety | | 1 713 | 2 500 | - | 180 | 180 | 208 | (29) | -13.8% | 2 500 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Planning & Development | | 39 866 | 38 338 | - | 4 723 | 4 723 | 3 195 | 1 528 | 47.8% | 38 338 |
| Vote 10 - Road Transport | | 5 505 | - | - | - | - | - | - | - | - |
| Vote 11 - Energy Sources | | 70 134 | 123 509 | - | 4 714 | 4 714 | 10 342 | (5 628) | -54.4% | 123 509 |
| Vote 12 - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | 12 594 | 24 361 | - | 937 | 937 | 2 030 | (1 093) | -53.8% | 24 361 |
| Vote 14 - Other | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Finance and Admin2 | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 559 792 | 552 776 | - | 116 617 | 116 617 | 46 115 | 70 502 | 152.9% | 552 776 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive & Council | 1 | 25 831 | 41 637 | - | 2 227 | 2 227 | 3 470 | (1 243) | -35.8% | 41 637 |
| Vote 2 - Finance and Admin | | 228 446 | 156 688 | - | 11 427 | 11 427 | 13 057 | (1 630) | -12.5% | 156 688 |
| Vote 3 - Internal Audit | | 5 302 | 249 | - | 582 | 582 | 21 | 562 | 2707.8% | 249 |
| Vote 4 - Community and Social Services | | 34 239 | 48 958 | - | 4 427 | 4 427 | 4 080 | 347 | 8.5% | 48 958 |
| Vote 5 - Sport & Recreation | | 2 426 | 12 306 | - | - | - | 1 026 | (1 026) | -100.0% | 12 306 |
| Vote 6 - Public Safety | | 56 998 | 37 209 | - | 5 170 | 5 170 | 3 101 | 2 070 | 66.7% | 37 209 |
| Vote 7 - Housing | | 19 | 520 | - | - | - | 43 | (43) | -100.0% | 520 |
| Vote 8 - Health | | - | 10 | - | - | - | 1 | (1) | -100.0% | 10 |
| Vote 9 - Planning & Development | | 44 134 | 23 183 | - | 1 031 | 1 031 | 1 932 | (901) | -46.6% | 23 183 |
| Vote 10 - Road Transport | | 35 696 | 18 217 | - | 4 875 | 4 875 | 1 518 | 3 357 | 221.1% | 18 217 |
| Vote 11 - Energy Sources | | 182 390 | 216 929 | - | 22 379 | 22 379 | 18 077 | 4 302 | 23.8% | 216 929 |
| Vote 12 - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | 11 084 | 15 645 | - | 2 085 | 2 085 | 1 304 | 782 | 59.9% | 15 645 |
| Vote 14 - Other | | 1 590 | 2 983 | - | 220 | 220 | 249 | (28) | -11.3% | 2 983 |
| Vote 15 - Finance and Admin2 | | 8 818 | 5 290 | - | 862 | 862 | 441 | 421 | 95.5% | 5 290 |
| Total Expenditure by Vote | 2 | 636 973 | 579 824 | - | 55 287 | 55 287 | 48 319 | 6 968 | 14.4% | 579 824 |
| Surplus/ (Deficit) for the year | 2 | (77 180) | (27 049) | - | 61 330 | 61 330 | (2 204) | 63 534 | -2882.6% | (27 049) |

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)



KZN266 Ulundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|------------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 90 457 | 110 480 | - | 6 994 | 6 994 | 9 257 | (2 263) | -24% | 110 480 |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | 12 594 | 12 114 | - | 937 | 937 | 1 009 | (73) | -7% | 12 114 |
| Sale of Goods and Rendering of Services | | 859 | 702 | - | 82 | 82 | 58 | 23 | 39% | 702 |
| Agency services | | 1 498 | 2 500 | - | 162 | 162 | 208 | (47) | -22% | 2 500 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 31 | 1 025 | - | - | - | 85 | (85) | -100% | 1 025 |
| Interest from Current and Non Current Assets | | 1 682 | 2 192 | - | 88 | 88 | 183 | - | - | 2 192 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 1 232 | 2 205 | - | 109 | 109 | 184 | (75) | -41% | 2 205 |
| Licence and permits | | 280 | 355 | - | 33 | 33 | 30 | 3 | 11% | 355 |
| Operational Revenue | | 1 322 | 189 | - | 9 | 9 | 16 | (6) | -41% | 189 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 149 555 | 149 885 | - | 12 837 | 12 837 | 12 490 | 346 | 3% | 149 885 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 906 | 600 | - | 162 | 162 | 50 | 112 | - | 600 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 235 110 | 222 682 | - | 90 541 | 90 541 | 18 557 | 71 984 | - | 222 682 |
| Interest | | 3 487 | 3 254 | - | - | - | 271 | (271) | - | 3 254 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 307 | - | - | - | - | - | - | - | - |
| Other Gains | | 21 692 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 521 012 | 508 183 | - | 111 953 | 111 953 | 42 399 | 69 554 | 164% | 508 183 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 177 243 | 190 207 | - | 15 249 | 15 249 | 15 851 | (602) | -4% | 190 207 |
| Remuneration of councillors | | 18 324 | 18 358 | - | 1 493 | 1 493 | 1 530 | (37) | -2% | 18 358 |
| Bulk purchases - electricity | | 153 766 | 170 966 | - | 19 266 | 19 266 | 14 247 | 5 019 | - | 170 966 |
| Inventory consumed | | 7 746 | 6 348 | - | 504 | 504 | 529 | (25) | - | 6 348 |
| Debt impairment | | 72 844 | 26 584 | - | - | - | 2 215 | (2 215) | -100% | 26 584 |
| Depreciation and amortisation | | 28 897 | 74 391 | - | 1 626 | 1 626 | 6 199 | (4 574) | -74% | 74 391 |
| Interest | | 14 133 | - | - | 1 381 | 1 381 | - | 1 381 | #DIV/0! | - |
| Contracted services | | 104 247 | 45 979 | - | 7 124 | 7 124 | 3 832 | 3 292 | 86% | 45 979 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 8 164 | 3 562 | - | 85 | 85 | 297 | (212) | - | 3 562 |
| Operational costs | | 51 608 | 43 669 | - | 8 571 | 8 571 | 3 639 | 4 932 | 136% | 43 669 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 636 973 | 580 064 | - | 55 297 | 55 297 | 48 339 | 6 958 | 14% | 580 064 |
| Surplus/(Deficit) | | (115 960) | (71 882) | - | 56 656 | 56 656 | (5 940) | 62 596 | (0) | (71 882) |
| Transfers and subsidies - capital (monetary allocations) | | 38 780 | 44 593 | - | 4 664 | 4 664 | 3 716 | 948 | 0 | 44 593 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | | | (27 289) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | | | (27 289) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | | | (27 289) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | (77 180) | (27 289) | - | 61 320 | 61 320 | (2 224) | | | (27 289) |



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | (2 360) | - | - | - | - | - | - | - | - |
| Vote 2 - Finance and Admin | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Vote 3 - Internal Audit | | (248) | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | (57 216) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Vote 5 - Sport & Recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Vote 6 - Public Safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Road Transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Vote 11 - Energy Sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Vote 12 - Waste Water Management | | (156) | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | - | - | - | - | - | - | - | - | - |
| Vote 14 - Other | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Finance and Admin2 | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Total Capital Expenditure | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (3 857) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Executive and council | | (1 237) | - | - | - | - | - | - | - | - |
| Finance and administration | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Internal audit | | (248) | - | - | - | - | - | - | - | - |
| Community and public safety | | (66 874) | 22 952 | - | 340 | 340 | 1 913 | (1 572) | -82% | 22 952 |
| Community and social services | | (58 339) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Sport and recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Public safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | (8 313) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Energy sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | (156) | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Funded by: | | | | | | | | | | |
| National Government | | (120 048) | 27 109 | - | 4 075 | 4 075 | 2 259 | 1 816 | 80% | 27 109 |
| Provincial Government | | - | 6 087 | - | - | - | 507 | (507) | -100% | 6 087 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | (120 048) | 33 196 | - | 4 075 | 4 075 | 2 766 | 1 309 | 47% | 33 196 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | (7 451) | 19 133 | - | 1 630 | 1 630 | 1 594 | 36 | 2% | 19 133 |
| Total Capital Funding | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |

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KZN266 Ulundi - Table C6 Monthly Budget Statement - Financial Position - M01 July

| 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 | | 4 195 | 19 964 | - | 56 044 | 19 964 |
| Trade and other receivables from exchange transactions | | (366 751) | 15 278 | - | (366 917) | 15 278 |
| Receivables from non-exchange transactions | | (13 756) | 28 887 | - | (12 886) | 28 887 |
| Current portion of non-current receivables | | 389 825 | - | - | 391 519 | - |
| Inventory | | 2 038 | (816) | - | 3 752 | (816) |
| VAT | | 76 529 | 72 929 | - | 80 241 | 72 929 |
| Other current assets | | - | 3 676 | - | - | 3 676 |
| Total current assets | | 92 080 | 139 919 | - | 151 753 | 139 919 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | 38 613 | 16 921 | - | 38 613 | 16 921 |
| Property, plant and equipment | | 604 625 | 565 046 | - | 608 704 | 565 046 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | 11 | 11 | - | 11 | 11 |
| Intangible assets | | 1 | 1 | - | 1 | 1 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 643 250 | 581 979 | - | 647 329 | 581 979 |
| TOTAL ASSETS | | 735 329 | 721 897 | - | 799 082 | 721 897 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | - | - | - | - | - |
| Consumer deposits | | 7 080 | 2 830 | - | 7 079 | 2 830 |
| Trade and other payables from exchange transactions | | 361 906 | 284 329 | - | 352 592 | 284 329 |
| Trade and other payables from non-exchange transactions | | - | - | - | 10 529 | - |
| Provision | | 973 | 16 940 | - | 973 | 16 940 |
| VAT | | 65 885 | 19 263 | - | 67 104 | 19 263 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 435 844 | 323 363 | - | 438 277 | 323 363 |
| Non current liabilities | | | | | | |
| Financial liabilities | | - | - | - | - | - |
| Provision | | 16 264 | 8 161 | - | 16 264 | 8 161 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | - | - | - | - | - |
| Total non current liabilities | | 16 264 | 8 161 | - | 16 264 | 8 161 |
| TOTAL LIABILITIES | | 452 109 | 331 524 | - | 454 541 | 331 524 |
| NET ASSETS | 2 | 283 221 | 390 373 | - | 344 540 | 390 373 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 160 488 | 390 373 | - | 221 808 | 390 373 |
| Reserves and funds | | 122 732 | - | - | 122 732 | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 283 221 | 390 373 | - | 344 540 | 390 373 |

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KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| 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 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | (88 286) | 132 511 | - | 11 904 | 11 904 | 11 043 | 861 | 8% | 132 511 |
| Service charges | | (71 249) | 126 242 | - | 5 756 | 5 756 | 10 520 | (4 764) | -45% | 126 242 |
| Other revenue | | 6 098 | 46 943 | - | 8 487 | 8 487 | 3 912 | 4 575 | 117% | 46 943 |
| Transfers and Subsidies - Operational | | 273 731 | 222 682 | - | 89 734 | 89 734 | 18 557 | 71 177 | 384% | 222 682 |
| Transfers and Subsidies - Capital | | (84 489) | 44 593 | - | 16 000 | 16 000 | 3 716 | 12 284 | 331% | 44 593 |
| Interest | | - | 5 447 | - | 94 | 94 | 454 | (360) | -79% | 5 447 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (84 880) | (503 148) | - | (52 206) | (52 206) | (39 052) | 13 154 | -34% | (503 148) |
| Finance charges | | - | - | - | (1 831) | (1 831) | - | 1 831 | #DIV/0! | - |
| Transfers and Subsidies | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (49 075) | 75 270 | - | 77 938 | 77 938 | 9 150 | (68 788) | -752% | 75 270 |
| 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 | | 40 943 | (60 178) | - | (5 705) | (5 705) | (5 015) | 690 | -14% | (60 178) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 40 943 | (60 178) | - | (5 705) | (5 705) | (5 015) | 690 | -14% | (60 178) |
| 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 | | (8 132) | 15 091 | - | 72 233 | 72 233 | 4 135 | | | - |
| Cash/cash equivalents at beginning: | | 4 872 | (4 872) | - | 4 110 | 4 110 | (4 872) | | | 4 110 |
| Cash/cash equivalents at month/year end: | | (3 260) | 10 219 | - | | 76 343 | (737) | | | - |



8. Investment portfolio analysis

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BANK AND CALL ACCOUNTS BALANCES AS AT 31 JULY 2025

| ACCOUNT NAME | ACCOUNT NUMBER | BALANCE (R) |
|---------------------|-----------------------|------------------------|
| Salaries Account | 62033637846 | 82 385.48 |
| Current Account | 62035267609 | 3 958 451.65 |
| FMG Call Account | 62064936093 | 902.51 |
| Electricity Sales | 62328066776 | 115 260.71 |
| Housing Grant | 62062833639 | 264 750.31 |
| Investment -Main | 62179391190 | 45 986 136.38 |
| Statutory Funds | 62064936340 | 5 037 776.49 |
| DME Account | 62324120261 | 21 446.95 |
| MIG Funds | 62067492943 | 11 489 861.53 |
| Conditional Grant | 62067492802 | 81 761.08 |
| Disaster Relief | 63156361982 | 14 946.37 |
| | TOTAL | R 67 053 679.46 |

Ulundi municipality has call deposits valued at R30 million as at the end of July 2025 of all are administered by First National Bank.

Closing operating bank balance as at 31 July 2025 was R67 053 679.46 this amount is inclusive of short term investment accounts.



- **9. Allocation and grant receipts and expenditure**

| ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 JULY 2025 | | | | |
|--|--------------------------------|------------------------|---------------------|----------------|
| NO. | GRANT NAME | AMOUNT RECEIVED | AMOUNT SPENT | BALANCE |
| 1. | MIG- PROJECTS | R16 000 000.00 | R4 663 848.41 | R11 336 151.59 |
| 3. | FMG – CONDITIONAL | R0.00 | R60 992.65 | -R60 992.65 |
| 4. | EPWP - CONDITIONAL | R0.00 | R746 015.17 | -746 015.17 |
| 5. | PROVINCIALISATION OF LIBRARIES | R0.00 | R103 414.49 | -R103 414.49 |
| 6. | COMMUNITY LIBRARIES | R0.00 | R91 696.75 | -R91 696.75 |

Municipal infrastructure grant was received as per the gazette whilst other grants await for their payment schedule.



10. Councillor allowances and employee benefits

Upper limits has been implemented as per ministerial determination.

" The City of Heritage "



UMASIPALA WASOLU " The City of Heritage "
TEL:035 874 5100

ULUNDI MUNICIPALITY
FAX: 035 874 5174



**Expenditure on Staff Benefits - MFMA S66
Period: JULY 2025**

| Sec 66 | Description | Permanent | EPWP | Contractual | Sec 57 | Total |
|--------|---|----------------------|-------------------|---------------------|-------------------|----------------------|
| | Salaries and Wages | 8 192 111.06 | 754 106.96 | 1 004 642.82 | 509 769.00 | 10 460 629.84 |
| (b) | Pensions and Medical Aid | 2 459 513.60 | - | - | - | 2 459 513.60 |
| (c) | Car allowance, S&T, Cell phone | 658 475.40 | - | 10 771.95 | 106 127.29 | 775 374.64 |
| (d) | Housing Benefits and Bonus allowance | 1 047 857.71 | - | - | - | 1 047 857.71 |
| (e) | Overtime, standby and standing allowance | 116 205.25 | - | 17 817.86 | - | 134 023.11 |
| (f) | Leave cash and other allowances | - | - | - | - | - |
| (g) | Group Insurance, Bargaining Council, UIF, SDL | 136 323.52 | 14 458.82 | 19 883.89 | 6 199.12 | 176 865.35 |
| | Total | 12 610 486.54 | 768 565.78 | 1 053 116.52 | 622 095.41 | 15 054 264.25 |

Prepared by : NP Msimango

Signature :  Date: 2025/07/31

Reviewed by : PM Nxumalo

Signature :  Date: 2025/07/31

Approved by : BT Khoja

Signature :  Date: 2025/07/31

Authorised by: JH Mhlongo

Signature :  Date: 2025/07/31

" The City of Heritage "



SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUNICIPALITY

Date

25/07/25 Page 6

| Account | GL Number | DEBIT |
|------------------|-----------|------------|
| CREDIT | | |
| ----- | ----- | ----- |
| SALARY | 3000/3010 | 8192111.06 |
| OVERTIME | 3000/3020 | 47206.57 |
| BONUS | 3000/3030 | 1023282.88 |
| CAR ALLOWANCE | 3000/3040 | 628760.40 |
| DATA CARD | 3000/3050 | 22779.00 |
| STANDBY | 3000/3060 | 53998.68 |
| HOUSING SUBSIDY | 3000/3070 | 24574.83 |
| STANDING ALLOW | 3000/3090 | 15000.00 |
| BARGAINING COUNC | 3100/3110 | 3099.85 |
| MEDICAL | 3100/3130 | 863647.45 |
| SKILLS | 3100/3140 | 89830.92 |
| UIF | 3100/3150 | 43392.75 |
| PENSION FUND | 3100/3160 | 1595866.15 |
| SUBSISTENCE ALL | 4400/4484 | 6936.00 |

12610486.54

A large, stylized handwritten signature in black ink, appearing to be the initials "CJ" followed by a long, sweeping underline.

" The City of Heritage "



SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUN TEMPS Date
25/07/31 Page 2

| Account | GL Number | DEBIT |
|---------|-----------|-----------|
| CREDIT | ----- | ----- |
| ----- | | |
| SALARY | 3000/3010 | 754106.96 |
| SKILLS | 3100/3140 | 6917.03 |
| UIF | 3100/3150 | 7541.79 |
| ----- | | ----- |
| | | 768565.78 |



" The City of Heritage "



SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS
ULUNDI MUNICIPALITY
25/07/31 Page 3 Date

| Account | GL Number | DEBIT |
|------------------|-----------|------------|
| CREDIT | ----- | ----- |
| ----- | | |
| CAR ALLOWANCE | 209 | 10271.95 |
| CELL PHONE | 211 | 500.00 |
| SALARY | 3000/3010 | 1004642.82 |
| OVERTIME | 3000/3020 | 14593.54 |
| STANDBY | 3000/3060 | 3224.32 |
| BARGAINING COUNC | 3100/3110 | 1091.85 |
| SKILLS | 3100/3140 | 9747.27 |
| UIF | 3100/3150 | 9044.77 |
| ----- | | ----- |
| | | 1053116.52 |

A handwritten signature in black ink, consisting of a large, stylized initial 'P' followed by a long horizontal stroke.

" The City of Heritage "



SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUN SEC 57
25/07/25 Page 3

Date

| Account | GL Number | DEBIT |
|------------------|-----------|-----------|
| CREDIT | ----- | ----- |
| SALARY | 3000/3010 | 509769.00 |
| CAR ALLOWANCE | 3000/3040 | 91127.29 |
| DATA CARD | 3000/3050 | 15000.00 |
| BARGAINING COUNC | 3100/3110 | 87.85 |
| SKILLS | 3100/3140 | 4871.43 |
| UIF | 3100/3150 | 1239.84 |
| ----- | | ----- |
| | | 622095.41 |

A handwritten signature in black ink, consisting of a large, stylized 'G' followed by a series of loops and a long horizontal stroke extending to the right.

" The City of Heritage "



UMASIPALA WASOLUNDI
TEL:035 874 5100

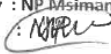
" The City of Heritage "




ULUNDI MUNICIPALITY
FAX: 035 874 5174

**Expenditure on Councillors remuneration
Period:JULY 2025**

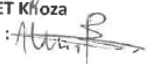
| | Description | Councillors Expenditure |
|-----|----------------------------|-------------------------|
| (a) | Salaries and Wages | 794 536.61 |
| (b) | Medical aid | 67 680.00 |
| (c) | Pension fund | 119 180.42 |
| (d) | Car allowance& Subsistence | 327 132.45 |
| (e) | Data card | 184 099.00 |
| | Total | 1 492 628.48 |

Prepared by : NP Msimango
Signature : 


DATE: 2025/07/31

Reviewed by : PM Nxumalo
Signature : 

DATE: 2025/07/31

Approved b ET Khoza
Signature : 

DATE: 2025/07/31

Authorised by: JH Mhlongo
Signature : 

DATE: 2025/07/31

" The City of Heritage "



SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUNICIPALITY
25/07/25 Page 2

Date

| Account | GL Number | DEBIT |
|-----------------|-----------|------------|
| CREDIT | ----- | ----- |
| ----- | ----- | ----- |
| PENS COMP CONTR | 3100/3160 | 119180.42 |
| MEDICAL | 3100/3170 | 67680.00 |
| SALARY | 3400/3410 | 794536.61 |
| CAR ALLOWANCE | 3400/3440 | 327132.45 |
| DATA CARD | 3400/3450 | 184099.00 |
| ----- | ----- | ----- |
| ----- | ----- | 1492628.48 |
| ----- | ----- | ----- |

A handwritten signature in black ink, appearing to be the initials "CJH" with a large flourish extending from the bottom.



11. Material variances to the service delivery and budget implementation plan

| FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025/2026 FINANCIAL YEAR - PROTECTION | | | | | | | | | | | | | | | | | | |
|---|----------------|--|--|--|--|------------------|-----------------------|---|--|---|---|---------------------|--|--|--|--|---|--|
| IDP Reference | Project Number | Service delivery Objectives (National KPA) | Strategic Objectives | Strategies | Key Performance Indicator | Units of measure | Baseline / Status Quo | Budget | Annual Target | QUARTER 1 | | | Progress Report towards achievement of targets | Blockages / Challenges | Corrective Measures taken / to be taken and date of finalisation | Wards | POE Required | Q1 Assessment comments for July |
| | | | | | | | | | | 1 July 2025 - 30 September 2025 | | | | | | | | |
| | | | | | | | | | | Performance Target | Actual Performance Target | Actual Budget Spent | | | | | | |
| KZN266-PS-SO 13 | PS 1 | IP4 - BASIC SERVICE DELIVERY (UB PHILAZI - BASIC SERVICE DELIVERY) | To provide an effective and appropriate response to all disaster related occurrences within the Municipality | Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality | Number of Monthly Fire Drills Conducted | Number | 12 | n/a | 12 Monthly Fire Drills Conducted by 30 June 2025 | 3 Monthly Fire Drills Conducted by 30 September 2025 | 3 Monthly Fire Drills Conducted by 17 July 2025 | n/a | | | | All 24 Wards | Invitation to community members, Attendance Registers, Yearly plan | Target met |
| KZN266-PS-SO 13 | PS 1.1 | | To provide an effective and appropriate response to all disaster related occurrences within the Municipality | Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality | Number of Quarterly Disaster Community Workshops conducted | Number | 4 | n/a | 4 Quarterly Disaster Community Workshops conducted by 30 June 2025 | 1 Quarterly Disaster Community Workshops conducted by 30 September 2025 | 1 Quarterly Disaster Community Workshops conducted by 16 July 2025 | n/a | | | | All 24 Wards | Invitation and attendance registers | Target met |
| KZN266-PS-SO 13 | PS 1.3 | | To provide an effective and appropriate response to all disaster related occurrences within the Municipality | Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality | Number of Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to | Rand Value | R434 782.17 | R2 000 000.00 | 12 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 30 June 2025 | 3 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 30 September 2025 | 3 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 31 July 2025 | n/a | | | | All 24 Wards | Monthly Disaster Incident Report Submitted to the Municipal Manager and Proof of submission | Target not met |
| KZN266-PS-SO 13 | PS 1.4 | | To provide an effective and appropriate response to all disaster related occurrences within the Municipality | Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality | Number of Fire Prevention Inspections conducted | Number | 200 | n/a | 200 Fire Prevention Inspections conducted by 30 June 2025 | 50 Fire Prevention Inspections conducted by 30 September 2025 | 31 Fire Prevention Inspections conducted by 31 July 2025 | n/a | | | | All 24 Wards | Inspection forms | Target met |
| KZN266-PS-SO 23 | PS 2 | IP4 - LOCAL ECONOMIC DEVELOPMENT | Maintenance of an environment that promotes safety and security of all communities within the Municipality | Facilitation of the provision for a security service to the municipality | Number of Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services) | Number | 12 | R5 217 391.29 | 12 Monthly payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2025 | 3 Monthly payments to the service provider (Security Services) by 31 July 2025 | 1 Monthly payments to the service provider (Security Services) by 31 July 2025 | R478 399.98 | | | | All 24 Wards | Invoice & proof of payment | Target met |
| KZN266-PS-SO 23 | PS 2.1 | | Maintenance of an environment that promotes safety and security of all communities within the Municipality | Facilitation of the provision for a security service to the municipality | Number of Quarterly Operational Meetings between Department & Security Service Provider | Number | 4 | n/a | 4 Quarterly Operational Meetings between Department & Security Service Provider to be conducted by 30 June 2025 | 1 Quarterly Operational Meetings between Department & Security Service Provider to be conducted by 30 September 2025 | not yet due | n/a | | | | All 24 Wards | Agendas, Minutes & Attendance Register | not yet due |
| KZN266-PS-SO 23 | PS 2.2 | | Maintenance of an environment that promotes safety and security of all communities within the Municipality | Facilitation of the provision for a security service to the municipality | Number of Monthly Reports received from Service Provider on the provision of the security service to the municipality | Number | 12 | n/a | 12 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 30 June 2025 | 3 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 30 September 2025 | 1 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 31 July 2025 | n/a | | | | All 24 Wards | Reports received from Service Provider | Target met |
| KZN266-PS-SO 23 | PS 2.3 | | Maintenance of an environment that promotes safety and security of all communities within the Municipality | Facilitation of the provision for a security service to the municipality | Recouping of all lost assets from the Security Service Providers | Date | 30/06/2024 | n/a | Recouping of all lost assets from the Security Service Providers by 30 June 2025 | n/a | not yet due | n/a | | | | All 24 Wards | Claims / Status Quo Report signed by the HOD | |
| KZN266-PS-SO 24 | PS 3 | IP4 - LOCAL ECONOMIC DEVELOPMENT | Maintenance of an environment that promotes safety and security of all communities within the Municipality | Review and Evaluate a strategy to deal with stray animals in the Municipal Area | Ensure that stray animals found within Municipal Area are Pound by Appointing Service Provider | Date | 30/06/2024 | R1 537 500.85 | 12 Monthly reports submitted by the appointed service provider on pound stray animals found within Municipal Area by 30 June 2025 | 3 Monthly Report from Service Provider by 30 September 2025 | 3 Monthly Report from Service Provider by 31 July 2025 | n/a | Letter attached explaining about incursions encountered by Finance in not being able to pay Pound services | Letter attached explaining about incursions encountered by Finance in not being able to pay Pound services | Awaiting outcome of review from Finance | All 24 Wards | Monthly reports, Invoices and Proof of Payments. | Target not met however corrective action is provided |
| KZN266-PS-SO 25 | PS 4 | | To ensure the full functionality of the Driving License Testing Centre | Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic | Conduct 240 road blocks | Number | 240 | n/a | Conduct 240 road blocks by 30 June 2025 | Conduct 60 road blocks by 30 September 2025 | Conducted 25 road blocks by 28 July 2025 | n/a | | | | All 24 Wards | Road Block Registers | Target met |
| KZN266-PS-SO 25 | PS 4.1 | | To ensure the full functionality of the Driving License Testing Centre | Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic | Number of Road Safety Educational Programmes conducted | Number | 20 | n/a | 20 Road Safety Educational Programmes conducted by 30 June 2025 | 5 Road Safety Educational Programmes conducted by 30 September 2025 | 5 Road Safety Educational Programmes conducted by 22 July 2025 | n/a | | | | All 24 Wards | Education programme signed by the Principal of the school | Target met |
| KZN266-PS-SO 25 | PS 4.2 | | To ensure the full functionality of the Driving License Testing Centre | Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act | Number of Learner Drivers' License Tests undertaken | Number | 2 400 | n/a | 1 200 of Learner Drivers' License Tests undertaken by 30 June 2025 | 300 of Learner Drivers' License Tests undertaken by 30 September 2025 | 138 of Learner Drivers' License Tests undertaken by 31 July 2025 | n/a | | | | All 24 Wards | Learner drivers licensing reports with number of tests done from the system | Target met |
| KZN266-PS-SO 25 | PS 4.3 | To ensure the full functionality of the Driving License Testing Centre | Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act | Number of Driver's License Tests undertaken | Number | 1 200 | n/a | 1 200 of Driver's License Tests undertaken by 30 June 2025 | 300 of Driver's License Tests undertaken by 30 September 2025 | 218 Driver's License Tests undertaken by 31 July 2025 | n/a | | | | All 24 Wards | Drivers licensing reports with number of tests done from the system | Target met | |
| KZN266-PS-SO 25 | PS 4.4 | To ensure the full functionality of the Driving License Testing Centre | Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act | Number of Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality traffic fines by June 2025 | Number | 12 | n/a | 12 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality traffic fines by June 2025 | 3 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality traffic fines by 30 September 2025 | 1 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality traffic fines by 31 July 2025 | n/a | | | | All 24 Wards | Monthly Report on Issuance of Permits Taxis submitted to the Municipal Manager and Proof of submission | Target met | |

| | | | | | | | | | | | | | | | | | |
|-----------------|--------|---|---|--|---|------------|---------------|----------------|--|--|--|-------------|---|--|--------------|--|---|
| KZN266-PS-SO 36 | PS 5 | KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION (28) PILLAR 5: GOOD GOVERNANCE | To promote good governance, accountability and transparency | Promotion of effective communication with internal and external stakeholders | Number of Quarterly Cogta Circular 68 Templates submitted by Department to the office of the Municipal Manager | Number | 4 | na | 4 Quarterly Cogta Circular 68 Templates submitted by Department to the office of the Municipal Manager by 30 June 2026 | 1 Quarterly Cogta Circular 68 Template submitted by Department to the office of the Municipal Manager by 30 September 2025 | not yet due | na | | | 1 to 24 | COGTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager | not yet due |
| KZN266-PS-SO 47 | PS 6 | | To promote good governance, accountability and transparency | Management of risk within the structures and operations of the Municipality | Number of Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department to Risk Management Unit | Number | 12 | na | 12 Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department by 30 June 2026 | 1 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2025 | 1 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 31 July 2025 | na | will be available after the 14 Aug 2025 | | All 24 Wards | Monthly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit | Target met |
| KZN266-PS-SO 47 | PS 6.1 | | To promote good governance, accountability and transparency | Management of risk within the structures and operations of the Municipality | Number of Quarterly Assessments of the Performance of Service Provider's submitted by Head of Department to the Municipal Manager after the end of each quarter | Number | 4 | na | 4 Quarterly Assessments of Service Provider's submitted by Head of Department to the Municipal Manager by 30 June 2026 | 1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the IMI for Q1 ending (30 September 2025) | not yet due | na | | | All 24 Wards | Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the Municipal Manager | not yet due |
| KZN266-PS-SO 57 | PS 7 | KPA: MUNICIPAL FINANCIAL LIABILITY AND MANAGEMENT (28) PILLAR 4: SOUND FINANCIAL MANAGEMENT | To ensure that the municipality remains financially viable | To effectively and efficiently manage the municipality's cash flow | Containment of operational expenditure for the 2024/2025 financial year within budgetary limits | Rand Value | 9 941 911.00 | R10 187 052.10 | Containment of operational expenditure budget within budgetary limits of R10 187 052.10 by 30 June 2026 | Containment of operational expenditure budget within budgetary limits of R2 546 763.03 by 30 September 2025 | Containment of operational expenditure budget within budgetary limits of R27 569.74 by 31 July 2025 | na | | | All 24 Wards | Income & Expenditure Reports | Target met |
| KZN266-PS-SO 57 | PS 7.1 | | To ensure that the municipality remains financially viable | To effectively and efficiently manage the municipality's cash flow | Collection of budgeted Revenue for the Directorate from traffic fines for 2024/2025 financial year amounting to R500 000.00 | Rand Value | 105 000.00 | R500 000.00 | Collection of budgeted Revenue for the Directorate from traffic fines for 2024/2025 financial year amounting to R500 000 by 30 June 2026 | Collection of budgeted Revenue for the Directorate from traffic fines for 2024/2025 financial year amounting to R19000 000 by 31 July 2025 | Collection of budgeted Revenue for the Directorate from traffic fines for 2024/2025 financial year amounting to R19000 000 by 31 July 2025 | R18000.00 | | | All 24 Wards | Income & Expenditure Reports | Target met |
| KZN266-PS-SO 57 | PS 7.2 | | To ensure that the municipality remains financially viable | To effectively and efficiently manage the municipality's cash flow | Collection of budgeted Revenue for the Directorate from Learner's and License Fees amounting to R2 500 000.00 for 2024/2025 financial year | Rand Value | R1 895 000.00 | R2 500 000.00 | Collected budgeted revenue from Learner's and License Fees amounting to R2 500 000.00 by 30 June 2026 | na | collected budgeted revenue from Learner's and License Fees amounting to R231 650.00 by 31 July 2025 | R231 650.00 | | | All 24 Wards | Income & Expenditure Reports | Target not met. Income & Expenditure Reports not provided |

" The City of Heritage "



12. Capital programme performance

" The City of Heritage "



| KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July | | | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | (2 360) | - | - | - | - | - | - | - | - |
| Vote 2 - Finance and Admin | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Vote 3 - Internal Audit | | (248) | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | (57 216) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Vote 5 - Sport & Recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Vote 6 - Public Safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Road Transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Vote 11 - Energy Sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Vote 12 - Waste Water Management | | (156) | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | - | - | - | - | - | - | - | - | - |
| Vote 14 - Other | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Finance and Admin2 | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Total Capital Expenditure | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (3 857) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Executive and council | | (1 237) | - | - | - | - | - | - | - | - |
| Finance and administration | | (2 372) | 14 952 | - | - | - | 1 246 | (1 246) | -100% | 14 952 |
| Internal audit | | (248) | - | - | - | - | - | - | - | - |
| Community and public safety | | (66 874) | 22 952 | - | 340 | 340 | 1 913 | (1 572) | -82% | 22 952 |
| Community and social services | | (58 339) | 22 552 | - | 340 | 340 | 1 879 | (1 539) | -82% | 22 552 |
| Sport and recreation | | (8 422) | - | - | - | - | - | - | - | - |
| Public safety | | (113) | 400 | - | - | - | 33 | (33) | -100% | 400 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | (48 455) | 10 725 | - | 3 735 | 3 735 | 894 | 2 841 | 318% | 10 725 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | (8 313) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Energy sources | | (8 157) | 3 700 | - | 1 630 | 1 630 | 308 | 1 322 | 429% | 3 700 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | (156) | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |
| Funded by: | | | | | | | | | | |
| National Government | | (120 048) | 27 109 | - | 4 075 | 4 075 | 2 259 | 1 816 | 80% | 27 109 |
| Provincial Government | | - | 6 087 | - | - | - | 507 | (507) | -100% | 6 087 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | (120 048) | 33 196 | - | 4 075 | 4 075 | 2 766 | 1 309 | 47% | 33 196 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | (7 451) | 19 133 | - | 1 630 | 1 630 | 1 594 | 36 | 2% | 19 133 |
| Total Capital Funding | | (127 498) | 52 329 | - | 5 705 | 5 705 | 4 361 | 1 344 | 31% | 52 329 |

There were payments made for Project Management Unit salaries for the month of July 2025, however the municipal spending is 100% in progress on projects. All projects are going according to the implementation plan.

" The City of Heritage "



13. Other supporting documents

“ The City of Heritage ”



**ULUNDI LOCAL MUNICIPALITY
TAX INVOICE / STATEMENT**

“ The City of Heritage ”



VAT Reg No | 4840154241
Postal Address | Private Bag X17
King Zwelithini Streets

Telephone Number:
035 874 5100
Fax: 035 870 3941
Email:

Invoice Number.: **INV 0401469 20250731**



0401469

To: Mr / Mrs / Miss / Dr / Prof / Adv

SHANGASE N T MS

P O BOX 8264

ULUNDI

3838

VAT NO:

| | |
|-----------------|------------|
| Month: | July |
| Statement Date: | 2025-07-31 |
| Due Date | 2025-08-31 |

| Stand Number | Deposit | Market Value | Town | Category |
|--------------|---------|--------------|----------|----------|
| 1469 | 0,00 | 700 000,00 | ULUNDI D | RES |

| Date | Description | VAT | Debit | Credit | Balance |
|------------|-------------------------|-----|-------|--------|----------|
| 01-08-2025 | Balance Brought Forward | | | | 1 178,32 |
| | | | | | 1 178,32 |

| Arrangement Balance | 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Amount Due |
|---------------------|----------|----------|----------|---------|---------|---------|---------|------------|
| | 0,00 | 0,00 | 0,00 | 0,00 | -8,81 | 0,00 | -18,15 | -26,96 |

Dear Customer:

PLEASE NOTE: If your account is in arrears with 60 days and above, this serves as a FINAL NOTICE OF DEMAND. Please settle your account or contact the municipality to make an arrangement.

Name of Account | Ulundi Local Municipality
Reference : | **0401469**
Account Number | 62035267609
Branch Code | 220730
Account Type | Current

| | |
|-------------------------|----------------|
| TOTAL AMOUNT DUE | - 26,96 |
|-------------------------|----------------|

" The City of Heritage "



**ULUNDI LOCAL MUNICIPALITY
TAX INVOICE / STATEMENT**

" The City of Heritage "



To: Mr / Mrs / Miss / Dr / Prof / Adv

UMDUMEZULU CLINIC/UNIT C

PRIVATE BAG X509
MAHLABATHINI

3865

VAT NO:

VAT Reg No | 4840154241
Postal Address | Private Bag X17
King Zwelithini Streets

Telephone Number:
035 874 5100
Fax: 035 870 3941
Email:

Invoice Number.: **INV 0300923 20250731**



0300923

| | |
|-----------------|------------|
| Month: | July |
| Statement Date: | 2025-07-31 |
| Due Date | 2025-08-31 |

| Stand Number | Deposit | Market Value | Town | Category |
|--------------|---------|--------------|----------|----------|
| 923 | 0,00 | 1 530 000,00 | ULUNDI C | PSP |

| Date | Description | VAT | Debit | Credit | Balance |
|------------|---|--------|-----------|--------|-----------|
| 01-07-2025 | Balance Brought Forward | | 69 866,63 | | 69 866,63 |
| 31-07-2025 | Refuse Removal-Commercial Bulk | 1,05 | 8,05 | | 69 874,68 |
| 31-07-2025 | Property Rates State Owned Property Monthly | 0,00 | 5 576,85 | | 75 451,53 |
| 31-07-2025 | Billing July 2025 | 912,35 | 6 994,66 | | 82 446,19 |

| Arrangement Balance | 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Amount Due |
|---------------------|-----------|----------|----------|----------|----------|----------|-----------|------------|
| | 39 978,38 | 5 977,65 | 5 977,65 | 5 977,65 | 5 977,65 | 5 977,65 | 12 579,56 | 82 446,19 |

Dear Customer:

PLEASE NOTE: If your account is in arrears with 60 days and above , this serve as a FINAL NOTICE OF DEMAND . Please settle your account or contact the municipality to make an arrangement.

Name of Account | Ulundi Local Municipality
Reference : | **0300923**
Account Number | 62035267609
Branch Code | 220730
Account Type | Current

| | |
|-------------------------|------------------|
| TOTAL AMOUNT DUE | 82 446,19 |
|-------------------------|------------------|

" The City of Heritage "



Transaction History

Nickname: Statutory Funds

Selected Account: 62064936340

Date: 05 Aug 2025

Available Balance: 5,794,776.49 CR

Current Balance: 5,794,776.49 CR

| Date | Description | Service Fee | Amount | Balance |
|-------------|-----------------------------|-------------|-----------------|-----------------|
| 04 Aug 2025 | FNB OB TRF EPW PROGRAMME | 0.00 | 757,000.00 CR | 5,794,776.49 CR |
| 01 Aug 2025 | CR.INT.RATE 5,40000 | 0.00 | 0.00 CR | 5,037,776.49 CR |
| 16 Jul 2025 | CR.INT.RATE 5,65000 | 0.00 | 0.00 CR | 5,037,776.49 CR |
| 16 Jul 2025 | FNB OB TRF Q 49-KZN PUB | 0.00 | 4,972,897.77 CR | 5,037,776.49 CR |
| 05 Jul 2025 | INT ON CREDIT BALANCE | 0.00 | 274.61 CR | 64,878.72 CR |
| 06 Jun 2025 | INT ON CREDIT BALANCE | 0.00 | 12,708.97 CR | 64,604.11 CR |

" The City of Heritage "



Transaction History

Nickname: Electricity Sales Ac

Selected Account: 62328066776

Date: 05 Aug 2025

Available Balance: 3,097,212.75 CR

Current Balance: 3,097,212.75 CR

| Date | Description | Service Fee | Amount | Balance |
|-------------|--|-------------|------------------|-----------------|
| 04 Aug 2025 | CR.INT.RATE 5,40000 | 0.00 | 0.00 CR | 3,097,212.75 CR |
| 04 Aug 2025 | FNB OB TRF CONTOURREVENUE-JULY | 0.00 | 2,981,952.04 CR | 3,097,212.75 CR |
| 01 Aug 2025 | CR.INT.RATE 5,25000 | 0.00 | 0.00 CR | 115,260.71 CR |
| 22 Jul 2025 | INT ON CREDIT BALANCE | 0.00 | 2,078.50 CR | 115,260.71 CR |
| 26 Jun 2025 | CR.INT.RATE 5,50000 | 0.00 | 0.00 CR | 113,182.21 CR |
| 26 Jun 2025 | FNB OB TRF 000000296 ESKOM PYT-JUNE | 0.00 | -2,500,000.00 DR | 113,182.21 CR |
| 21 Jun 2025 | INT ON CREDIT BALANCE | 0.00 | 7,806.02 CR | 2,613,182.21 CR |
| 03 Jun 2025 | CR.INT.RATE 5,65000 | 0.00 | 0.00 CR | 2,605,376.19 CR |
| 03 Jun 2025 | FNB OB TRF COUNTOUR TECHNOLOGY | 0.00 | 2,519,032.52 CR | 2,605,376.19 CR |

" The City of Heritage "



REPORT ON DISCONNECTIONS PER SECTION FOR THE MONTH OF JULY 2025

" The City of Heritage "



| SECTIONS | NO. OF PROPERTIES DISCONNECTED | RESPONDENTS | AMOUNT DISCONNECTED | AMOUNT COLLECTED | PERCENTAGE |
|--------------------------------------|--------------------------------|-------------|---------------------|------------------|------------|
| SECTION C | 97 | 62 | 218 821.00 | 89 340.00 | 40.80% |
| SECTION D | 50 | 40 | 227 041.39 | 117 315.55 | 52.70% |
| BUSINESSES | | | | | 16.30% |
| ELEC BUSINESSES | 40 | 7 | 1 353 859.21 | 329 198.31 | 24.32% |
| A.O.D. | 24 | 16 | 84 520.00 | 28 771.00 | 34.04% |
| Technical meter audit disconnections | 25 | 25 | 215 370.00 | 110 615.00 | 51.36% |
| | 236 | 150 | 2 099 611.60 | 675 239.86 | 39.04% |

" The City of Heritage "



MEMORANDUM

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR FINANCIAL SERVICES

DATE 22-Jul-25

SUBJECT SPECIAL DISCONNECTION FOR NON PAYMENT IN UNIT C (AOD FOR JUNE 2025)

| Unit | House Number | Account Number | Meter Number | Balance | Min Req | Rec Fee | Total Payable | WORKCARRIED OUT | Disconnection Date | Amount Paid | Payment Date |
|----------------|--------------|--------------------|--------------|-----------------|--------------|-------------|---------------|-----------------|--------------------|-------------|--------------|
| C | 753 | 3000753 | PREPAID | 10 472.18 | 3 141.00 | 450.00 | 3 591.00 | | | | |
| C | 808 | 0300808 | PREPAID | 4 777.39 | 2 388.00 | 450.00 | 2 838.00 | | | | |
| C | 863 | 0300863 | PREPAID | 43 519.96 | 4 351.00 | 450.00 | 4 801.00 | | | | |
| C | 1152 | 0301152 | PREPAID | 9 344.58 | 3 737.00 | 450.00 | 4 187.00 | | | | |
| C | 1123 | 0301123 | PREPAID | 4 639.75 | 2 319.00 | 450.00 | 2 769.00 | | | | |
| | | TOTAL | | 72753.86 | 15936 | 2250 | 18186 | | | | |
| Prepared by | | Controller Revenue | B.P.Nxumalo | Signature | | Date | 23-07-2025 | | | | |
| Checked by | | Revenue Accountant | S.N.Biyela | Signature | | Date | 23/07/2025 | | | | |
| Recommended by | | Revenue Manager | E.S.Ngubane | Signature | | Date | 23/07/2025 | | | | |
| Approved by | | Deputy CFO | T.E.Khoza | Signature | | Date | 23/07/2025 | | | | |
| Authorised by | | CFO | J.H.Mhlongo | Signature | | Date | 23/07/2025 | | | | |

" The City of Heritage "



MEMORANDUM

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR FINANCIAL SERVICES

DATE 25-Jul-25

SUBJECT REQUEST BY THE DIRETOR FINANCIAL SERVICES TO DISCONNECT ELECTRICITY TO THE FOLLOWING HOUSES

| Number's | Unit | House Number | Account Number | Meter Number | Balance | Min Req | Rec Fee | Total Payable | WORK CARRIED OUT | Disconnection Date | Amount Paid | Payment Date |
|----------|------|--------------|----------------|--------------|-----------|----------|---------|---------------|------------------|--------------------|-------------|--------------|
| 1 | C | 370 | 0300370 | PREPAID | 2 766.38 | 1 383.00 | 470.00 | 1 853.00 | | | | |
| 2 | C | 380 | 0300380 | PREPAID | 1 496.54 | 1 497.00 | 470.00 | 1 967.00 | | | | |
| 3 | C | 415 | 0300415 | PREPAID | 6 080.41 | 2 432.00 | 470.00 | 2 902.00 | | | | |
| 4 | C | 426 | 0300426 | PREPAID | 2 491.67 | 2 492.00 | 470.00 | 2 962.00 | | | | |
| 5 | C | 453 | 0300453 | PREPAID | 6 065.24 | 2 426.00 | 470.00 | 2 896.00 | | | | |
| 6 | C | 612 | 3000612 | PREPAID | 2 224.12 | 2 225.00 | 470.00 | 2 695.00 | | | | |
| 7 | C | 647 | 0300647 | PREPAID | 9 657.67 | 3 863.00 | 470.00 | 4 333.00 | | | | |
| 8 | C | 671 | 0300671 | PREPAID | 2 471.66 | 2 472.00 | 470.00 | 2 942.00 | | | | |
| 9 | C | 674 | 0310674 | PREPAID | 1 393.39 | 1 394.00 | 470.00 | 1 864.00 | | | | |
| 10 | C | 679 | 3000679 | PREPAID | 2 924.58 | 1 462.00 | 470.00 | 1 932.00 | | | | |
| 11 | C | 703 | 0300703 | PREPAID | 2 781.30 | 1 390.00 | 470.00 | 1 860.00 | | | | |
| 12 | C | 715 | 3000715 | PREPAID | 6 937.30 | 2 774.00 | 470.00 | 3 244.00 | | | | |
| 13 | C | 727 | 3000727 | PREPAID | 1 944.60 | 1 945.00 | 470.00 | 2 415.00 | | | | |
| 14 | C | 759 | 3000759 | PREPAID | 1 243.96 | 1 244.00 | 470.00 | 1 714.00 | | | | |
| 15 | C | 767 | 0300767 | PREPAID | 12 648.67 | 3 794.00 | 470.00 | 4 264.00 | | | | |
| 16 | C | 781 | 0300781 | PREPAID | 12 723.75 | 3 817.00 | 470.00 | 4 287.00 | | | | |
| 17 | C | 792 | 3000792 | PREPAID | 36 266.75 | 7 253.00 | 470.00 | 7 723.00 | | | | |

" The City of Heritage "



MEMORANDUM

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR FINANCIAL SERVICES

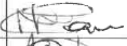





DATE 28-Jul-25 **UNIT- A** **FOLLOW UP**

SUBJECT REQUEST BY THE DIRECTOR FINANCIAL SERVICES TO BLOCK THE METER NUMBER TO THE FOLLOWING HOUSES

| <u>Numbers</u> | <u>Unit</u> | <u>HOUSE</u> | <u>ACCOUNT</u> | <u>METER</u> | <u>BALANCE</u> | <u>MIN</u> | <u>WORK CARRIED</u> | <u>DISCONNECTION</u> | <u>AMOUNT</u> | <u>PAYMENT</u> |
|----------------|-------------|---------------|----------------|---------------|----------------|------------|---------------------|----------------------|---------------|----------------|
| | | <u>NUMBER</u> | <u>NUMBER</u> | <u>NUMBER</u> | | <u>REQ</u> | <u>OUT</u> | <u>DATE</u> | <u>PAID</u> | <u>DATE</u> |
| 1 | A | 50 | 0100050 | PREPAID | 4 038.84 | 2 020.00 | | | | |
| 2 | A | 54 | 0100054 | PREPAID | 41 930.10 | 4 193.00 | | | | |
| 3 | A | 57 | 0100057 | PREPAID | 2 520.57 | 2 521.00 | | | | |
| 4 | A | 89 | 0100089 | PREPAID | 45 125.61 | 4 513.00 | | | | |
| 5 | A | 188 | 0100188 | PREPAID | 3 372.44 | 1 686.00 | | | | |
| 6 | A | 202 | 0100202 | PREPAID | 16 487.14 | 4 946.00 | | | | |
| 7 | A | 211 | 0100211 | PREPAID | 4 054.17 | 2 009.00 | | | | |
| 8 | A | 237 | 0100237 | PREPAID | 1 933.86 | 1 934.00 | | | | |
| 9 | A | 241 | 0100241 | PREPAID | 2 755.39 | 2 756.00 | | | | |
| 10 | A | 244 | 0100244 | PREPAID | 3 031.45 | 1 516.00 | | | | |
| 11 | A | 246 | 0100246 | PREPAID | 10 704.96 | 3 211.00 | | | | |
| 12 | A | 247 | 0100247 | PREPAID | 4 493.04 | 2 246.00 | | | | |
| 13 | A | 262 | 0100262 | PREPAID | 8 646.82 | 3 458.00 | | | | |
| 14 | A | 268 | 0100268 | PREPAID | 6 799.32 | 2 720.00 | | | | |
| 15 | A | 296 | 0100296 | PREPAID | 2 014.28 | 2 014.00 | | | | |
| 16 | A | 317 | 0100317 | PREPAID | 3 116.58 | 1 558.00 | | | | |
| 17 | A | 348 | 0100348 | PREPAID | 3 463.19 | 1 731.00 | | | | |
| 18 | A | 349 | 0100349 | PREPAID | 3 243.64 | 1 621.00 | | | | |
| 19 | A | 358 | 0100358 | PREPAID | 2 136.84 | 2 137.00 | | | | |
| 20 | A | 364 | 0100364 | PREPAID | 3 078.15 | 1 539.00 | | | | |

" The City of Heritage "



| | | | | | | | | | |
|----|---|--------------------|-------------|--------------|---|------------------|------------|--|--|
| 21 | A | 371 | 0100371 | PREPAID | 5 913.11 | 2 365.00 | | | |
| 22 | A | 374 | 0100374 | PREPAID | 3 199.95 | 1 599.00 | | | |
| 23 | A | 377 | 0100377 | PREPAID | 3 687.02 | 1 843.00 | | | |
| 24 | A | 383 | 0100383 | PREPAID | 5 885.75 | 2 354.00 | | | |
| 25 | A | 386 | 0100386 | PREPAID | 6 553.50 | 2 621.00 | | | |
| 26 | A | 390 | 0100390 | PREPAID | 3 199.29 | 1 599.00 | | | |
| 27 | A | 392 | 0100392 | PREPAID | 1 959.30 | 1 959.00 | | | |
| 28 | A | 408 | 0100408 | PREPAID | 4 576.48 | 2 288.00 | | | |
| 29 | A | 419 | 0100419 | PREPAID | 6 702.90 | 2 681.00 | | | |
| 30 | A | 430 | 0100430 | PREPAID | 3 032.30 | 1 516.00 | | | |
| 31 | A | 438 | 0100438 | PREPAID | 4 799.26 | 2 400.00 | | | |
| 32 | A | 457 | 0100457 | PREPAID | 6 165.95 | 2 466.00 | | | |
| 33 | A | 472 | 0100472 | PREPAID | 2 693.19 | 2 693.00 | | | |
| 34 | A | 484 | 0100484 | PREPAID | 3 599.18 | 1 799.00 | | | |
| | | | | TOTAL | 198 185.72 | 80 512.00 | | | |
| | | Prepared by | N.C Nawa | Signature |  | Date | 28/07/2025 | | |
| | | Checked by | S .N Biyela | Signature |  | Date | 28/07/2025 | | |
| | | Revenue Manager | S. Ngubane | Signature |  | Date | 28/07/2025 | | |
| | | Deputy CFO | T.E Khoza | Signature |  | Date | 28/07/25 | | |
| | | CFO | J.H Mhlongo | Signature |  | Date | 28/07/2025 | | |
| | | Technical Services | P.P. Xulu | Signature |  | Date | 29/07/2025 | | |

" The City of Heritage "



MEMORANDUM

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR FINANCIAL SERVICES



DATE 25-Jul-25

SUBJECT REQUEST BY THE DIRETOR FINANCIAL SERVICES TO DISCONNECT ELECTRICITY TO THE FOLLOWING HOUSES

| Number's | Unit | House Number | Account Number | Meter Number | Balance | Min Req | Rec Fee | Total Payable | WORK CARRIED OUT | Disconnection Date | Amount Paid | Payment Date |
|----------|------|-----------------|-------------------|-----------------|-----------|------------|------------|------------------|------------------|-----------------------|----------------|-----------------|
| 1 | C | 370 | 0300370 | PREPAID | 2 766.38 | 1 383.00 | 470.00 | 1 853.00 | | | | |
| 2 | C | 380 | 0300380 | PREPAID | 1 496.54 | 1 497.00 | 470.00 | 1 967.00 | | | | |
| 3 | C | 415 | 0300415 | PREPAID | 6 080.41 | 2 432.00 | 470.00 | 2 902.00 | | | | |
| 4 | C | 426 | 0300426 | PREPAID | 2 491.67 | 2 492.00 | 470.00 | 2 962.00 | | | | |
| 5 | C | 453 | 0300453 | PREPAID | 6 065.24 | 2 426.00 | 470.00 | 2 896.00 | | | | |
| 6 | C | 612 | 3000612 | PREPAID | 2 224.12 | 2 225.00 | 470.00 | 2 695.00 | | | | |
| 7 | C | 647 | 0300647 | PREPAID | 9 657.67 | 3 863.00 | 470.00 | 4 333.00 | | | | |
| 8 | C | 671 | 0300671 | PREPAID | 2 471.66 | 2 472.00 | 470.00 | 2 942.00 | | | | |
| 9 | C | 674 | 0310674 | PREPAID | 1 393.39 | 1 394.00 | 470.00 | 1 864.00 | | | | |
| 10 | C | 679 | 3000679 | PREPAID | 2 924.58 | 1 462.00 | 470.00 | 1 932.00 | | | | |
| 11 | C | 703 | 0300703 | PREPAID | 2 781.30 | 1 390.00 | 470.00 | 1 860.00 | | | | |
| 12 | C | 715 | 3000715 | PREPAID | 6 937.30 | 2 774.00 | 470.00 | 3 244.00 | | | | |
| 13 | C | 727 | 3000727 | PREPAID | 1 944.60 | 1 945.00 | 470.00 | 2 415.00 | | | | |
| 14 | C | 759 | 3000759 | PREPAID | 1 243.96 | 1 244.00 | 470.00 | 1 714.00 | | | | |
| 15 | C | 767 | 0300767 | PREPAID | 12 648.67 | 3 794.00 | 470.00 | 4 264.00 | | | | |
| 16 | C | 781 | 0300781 | PREPAID | 12 723.75 | 3 817.00 | 470.00 | 4 287.00 | | | | |
| 17 | C | 792 | 3000792 | PREPAID | 36 266.75 | 7 253.00 | 470.00 | 7 723.00 | | | | |

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| | | | | | | | | | | | |
|-------------|---|------|--------------------|---------|-------------------|-------------------|------------------|--|------|------------|--|
| 18 | C | 793 | 0300793 | PREPAID | 33 953.01 | 6 790.00 | 470.00 | 7 260.00 | | | |
| 19 | C | 799 | 3000799 | PREPAID | 7 247.20 | 2 898.00 | 470.00 | 3 368.00 | | | |
| 20 | C | 820 | 3000820 | PREPAID | 1 232.67 | 1 233.00 | 470.00 | 1 703.00 | | | |
| 21 | C | 836 | 0300836 | PREPAID | 30 879.76 | 6 175.00 | 470.00 | 6 645.00 | | | |
| 22 | C | 875 | 0300875 | PREPAID | 30 772.07 | 6 154.00 | 470.00 | 6 624.00 | | | |
| 23 | C | 893 | 3000893 | PREPAID | 9 115.75 | 4 936.00 | 470.00 | 5 406.00 | | | |
| 24 | C | 953 | 0300953 | PREPAID | 7 034.13 | 2 813.00 | 470.00 | 3 283.00 | | | |
| 25 | C | 971 | 0300971 | PREPAID | 12 406.75 | 3 722.00 | 470.00 | 4 192.00 | | | |
| 26 | C | 1027 | 3001027 | PREPAID | 6 650.49 | 2 660.00 | 470.00 | 3 130.00 | | | |
| 27 | C | 1035 | 0301035 | PREPAID | 8 796.98 | 3 518.00 | 470.00 | 3 988.00 | | | |
| 28 | C | 1060 | 0301060 | PREPAID | 8 435.38 | 3 374.00 | 470.00 | 3 844.00 | | | |
| 29 | C | 1062 | 3001062 | PREPAID | 4 360.68 | 2 180.00 | 470.00 | 2 650.00 | | | |
| 30 | C | 1063 | 3001063 | PREPAID | 10 554.99 | 3 166.00 | 470.00 | 3 636.00 | | | |
| 31 | C | 1098 | 0301098 | PREPAID | 18 838.41 | 5 651.00 | 470.00 | 6 121.00 | | | |
| 32 | C | 1118 | 0301118 | PREPAID | 13 197.64 | 3 959.00 | 470.00 | 4 429.00 | | | |
| 33 | C | 1138 | 0301138 | PREPAID | 1 909.24 | 1 910.00 | 470.00 | 2 380.00 | | | |
| 34 | C | 1186 | 3001186 | PREPAID | 9 080.57 | 3 632.00 | 470.00 | 4 102.00 | | | |
| 35 | C | 1204 | 0301204 | PREPAID | 11 729.24 | 3 518.00 | 470.00 | 3 988.00 | | | |
| 36 | C | 1222 | 0301222 | PREPAID | 5 499.02 | 2 199.00 | 470.00 | 2 669.00 | | | |
| 37 | C | 1283 | 0301283 | PREPAID | 8 496.99 | 3 398.00 | 470.00 | 3 868.00 | | | |
| 38 | C | 1314 | 3001314 | PREPAID | 27 157.33 | 5 431.00 | 470.00 | 5 901.00 | | | |
| 39 | C | 1333 | 3001333 | PREPAID | 7 480.01 | 2 992.00 | 470.00 | 3 462.00 | | | |
| 40 | C | 1350 | 0301350 | PREPAID | 10 529.04 | 3 158.00 | 470.00 | 3 628.00 | | | |
| 41 | C | 1375 | 3011375 | PREPAID | 23 332.06 | 4 666.00 | 470.00 | 5 136.00 | | | |
| | | | TOTAL | | 420 807.40 | 133 996.00 | 19 270.00 | 153 266.00 | | | |
| Prepared by | | | Controller Revenue | | | B.P.Nxumalo | Signature |  | Date | 29-07-2025 | |
| Checked by | | | Revenue Accountant | | | S.N.Biyela | Signature |  | Date | 29/07/2025 | |

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14. Conclusion

- Municipality is also tracking the funding plan monthly using a tracking tool.
- Risk- non-compliance with debt relief conditions by not paying Eskom invoices as the fall due, moreover there is a repayment plan between the municipality, Eskom and National Treasury.

15. Annexure A: C-schedules

| KZN266 Ulundi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July | | | | | | | |
|---|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator | Basis of calculation | Ref | 2024/25 | Budget Year 2025/26 | | | |
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 2.2% | 12.8% | 0.0% | 2.5% | 3.2% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 127.8% | 72.8% | 0.0% | 105.4% | 72.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 21.1% | 43.3% | 0.0% | 34.6% | 43.3% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 1.0% | 6.2% | 0.0% | 12.8% | 6.2% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 34.0% | 37.4% | 0.0% | 13.6% | 37.4% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 5.4% | 1.5% | 0.0% | 3.7% | 1.5% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 8.3% | 14.6% | 0.0% | 1.2% | 3.6% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | 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 | 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 | 6 514 | 2 000 | 958 | 430 | 345 | 1 142 | 728 | 11 234 | 23 350 | 13 878 | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 11 405 | 4 088 | 3 282 | 3 076 | 2 648 | 4 347 | 49 398 | 118 775 | 197 019 | 178 244 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 235 | 631 | 470 | 498 | 416 | 469 | 2 372 | 8 342 | 14 434 | 12 098 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 84 | 61 | 59 | 25 | 25 | 24 | 75 | 347 | 701 | 497 | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | 23 | 347 | 414 | 362 | 391 | 307 | 1 943 | 18 188 | 21 975 | 21 191 | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | - | - | - | - | - | 1 | - | 2 | 3 | 3 | - | - | |
| Total By Income Source | 2000 | 19 260 | 7 127 | 5 183 | 4 392 | 3 825 | 6 290 | 54 516 | 156 888 | 257 482 | 225 911 | - | - | |
| 2024/25 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 10 935 | 2 948 | 1 838 | 1 362 | 676 | 3 443 | 25 199 | 59 322 | 105 723 | 90 002 | - | - | |
| Commercial | 2300 | 3 399 | 1 069 | 429 | 325 | 346 | 300 | 4 433 | 17 220 | 27 520 | 22 623 | - | - | |
| Households | 2400 | 2 505 | 2 096 | 1 893 | 1 797 | 1 650 | 1 527 | 9 459 | 24 644 | 45 571 | 39 077 | - | - | |
| Other | 2500 | 2 420 | 1 015 | 1 024 | 908 | 1 153 | 1 020 | 15 426 | 55 702 | 78 668 | 74 209 | - | - | |
| Total By Customer Group | 2600 | 19 260 | 7 127 | 5 183 | 4 392 | 3 825 | 6 290 | 54 516 | 156 888 | 257 482 | 225 911 | - | - | |

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KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description | NT Code | Budget Year 2025/26 | | | | | | | | Total | 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 | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 15 537 | 20 000 | 13 085 | 32 513 | 12 351 | 13 869 | 95 848 | 125 603 | 328 806 | 328 806 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 15 537 | 20 000 | 13 085 | 32 513 | 12 351 | 13 869 | 95 848 | 125 603 | 328 806 | 328 806 |

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BANK AND CALL ACCOUNTS BALANCES AS AT 31 JULY 2025

| ACCOUNT NAME | ACCOUNT NUMBER | BALANCE (R) |
|---------------------|-----------------------|------------------------|
| Salaries Account | 62033637846 | 82 385.48 |
| Current Account | 62035267609 | 3 958 451.65 |
| FMG Call Account | 62064936093 | 902.51 |
| Electricity Sales | 62328066776 | 115 260.71 |
| Housing Grant | 62062833639 | 264 750.31 |
| Investment -Main | 62179391190 | 45 986 136.38 |
| Statutory Funds | 62064936340 | 5 037 776.49 |
| DME Account | 62324120261 | 21 446.95 |
| MIG Funds | 62067492943 | 11 489 861.53 |
| Conditional Grant | 62067492802 | 81 761.08 |
| Disaster Relief | 63156361982 | 14 946.37 |
| | TOTAL | R 67 053 679.46 |

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| KZN266 Ulundi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 19 198 | 217 361 | - | 89 734 | 94 154 | 18 113 | 2 420 | 13.4% | 217 361 |
| EPWP Incentive | - | 13 048 | - | - | - | 2 420 | - | 2 420 | #DIV/0! | - |
| Finance Management | - | 6 150 | 2 000 | - | - | 2 000 | 167 | | | 2 000 |
| Local Government Equitable Share | - | - | 215 361 | - | 89 734 | 89 734 | 17 947 | | | 215 361 |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| | 3 | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 7 000 | - | - | - | (583) | 583 | -100.0% | 7 000 |
| KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS | - | - | 7 000 | - | - | - | (583) | 583 | -100.0% | 7 000 |
| | 4 | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 19 198 | 224 361 | - | 89 734 | 94 154 | 17 530 | 3 003 | 17.1% | 224 361 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 191 067 | 40 622 | - | 16 000 | 59 714 | 3 385 | 51 647 | 1525.7% | 40 622 |
| Municipal Infrastructure Grant (MIG) | - | 174 262 | 37 593 | - | 16 000 | 54 780 | 3 133 | 51 647 | 1648.6% | 37 593 |
| Integrated National Electrification Programme Grant | - | 16 805 | 3 029 | - | - | 4 934 | 252 | | | 3 029 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | (2 004) | 2 292 | - | - | (5 505) | (191) | (5 314) | 2782.2% | 2 292 |
| KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri | - | (2 004) | 2 292 | - | - | (5 505) | (191) | (5 314) | 2782.2% | 2 292 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 189 063 | 42 914 | - | 16 000 | 54 209 | 3 194 | 46 333 | 1450.6% | 42 914 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 208 261 | 267 275 | - | 105 734 | 148 363 | 20 724 | 49 337 | 238.1% | 267 275 |

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KZN266 Ulundi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

| 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: | | 35 006 | 2 000 | - | 807 | 16 745 | 167 | 16 578 | 9947.0% | 2 000 |
| Expanded Public Works Programme Integrated Grant | - | 12 052 | - | - | 746 | 3 166 | - | 3 166 | #DIV/0! | - |
| Integrated National Electrification Programme Grant | - | 16 804 | - | - | - | 6 013 | - | 6 013 | #DIV/0! | - |
| Integrated Urban Development Grant | - | - | - | - | - | 5 505 | - | 5 505 | #DIV/0! | - |
| Local Government Financial Management Grant | - | 6 150 | 2 000 | - | 61 | 2 061 | 167 | 1 894 | 1136.6% | 2 000 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 7 000 | - | - | - | 583 | (583) | -100.0% | 7 000 |
| KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS | | | | | | | | | | |
| KwaZulu-Natal | - | - | 7 000 | - | - | - | 583 | (583) | -100.0% | 7 000 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Other Transfers Public Corporations | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 35 006 | 9 000 | - | 807 | 16 745 | 750 | 15 995 | 2132.7% | 9 000 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 174 262 | 40 622 | - | 4 664 | 43 444 | 3 385 | 40 059 | 1183.4% | 40 622 |
| Integrated National Electrification Programme Grant | - | - | 3 029 | - | - | - | 252 | (252) | -100.0% | 3 029 |
| Municipal Infrastructure Grant | - | 174 262 | 37 593 | - | 4 664 | 43 444 | 3 133 | 40 311 | 1286.8% | 37 593 |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | 2 915 | 2 292 | - | - | (1 079) | 191 | (1 270) | -664.9% | 2 292 |
| KwaZulu-Natal | - | 2 915 | 2 292 | - | - | (1 079) | 191 | (1 270) | -664.9% | 2 292 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 177 177 | 42 914 | - | 4 664 | 42 365 | 3 576 | 38 789 | 1084.6% | 42 914 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 212 182 | 51 914 | - | 5 471 | 59 110 | 4 326 | 54 784 | 1266.3% | 51 914 |

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KZN266 Ulundi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

| 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 | | 11 856 | 4 204 | - | 800 | 800 | 350 | 450 | 128% | 4 204 |
| Pension and UIF Contributions | | 221 | 917 | - | 113 | 113 | 76 | 37 | 49% | 917 |
| Medical Aid Contributions | | 138 | - | - | 68 | 68 | - | 68 | #DIV/0! | - |
| Motor Vehicle Allowance | | 2 304 | 225 | - | 19 | 19 | 19 | 0 | 0% | 225 |
| Cellphone Allowance | | 2 209 | 6 622 | - | 184 | 184 | 552 | (368) | -67% | 6 622 |
| Housing Allowances | | - | 2 181 | - | - | - | 182 | (182) | -100% | 2 181 |
| Other benefits and allowances | | 1 597 | 4 209 | - | 308 | 308 | 351 | (42) | -12% | 4 209 |
| Sub Total - Councillors | | 18 324 | 18 358 | - | 1 493 | 1 493 | 1 530 | (37) | -2% | 18 358 |
| % increase | 4 | | 0.2% | | | | | | | 0.2% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | 618 | 6 798 | - | 52 | 52 | 566 | (515) | -91% | 6 798 |
| Pension and UIF Contributions | | - | 875 | - | - | - | 73 | (73) | -100% | 875 |
| Medical Aid Contributions | | - | 460 | - | - | - | 38 | (38) | -100% | 460 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | 2 055 | - | - | - | 171 | (171) | -100% | 2 055 |
| Motor Vehicle Allowance | | 180 | 547 | - | 15 | 15 | 46 | (31) | -67% | 547 |
| Cellphone Allowance | | 6 | 136 | - | 1 | 1 | 11 | (11) | -96% | 136 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 125 | 1 421 | - | 14 | 14 | 118 | (104) | -88% | 1 421 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | 921 | - | - | - | 77 | (77) | -100% | 921 |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | 98 | - | - | - | 8 | (8) | -100% | 98 |
| Sub Total - Senior Managers of Municipality | | 929 | 13 311 | - | 81 | 81 | 1 109 | (1 028) | -93% | 13 311 |
| % increase | 4 | | 1333.1% | | | | | | | 1333.1% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 123 423 | 98 480 | - | 10 700 | 10 700 | 8 207 | 2 493 | 30% | 98 480 |
| Pension and UIF Contributions | | 22 545 | 34 464 | - | 1 657 | 1 657 | 2 872 | (1 215) | -42% | 34 464 |
| Medical Aid Contributions | | 9 846 | 12 169 | - | 864 | 864 | 1 014 | (150) | -15% | 12 169 |
| Overtime | | 651 | 984 | - | 48 | 48 | 82 | (34) | -42% | 984 |
| Performance Bonus | | 7 600 | 19 577 | - | 1 023 | 1 023 | 1 631 | (608) | -37% | 19 577 |
| Motor Vehicle Allowance | | 8 496 | 9 051 | - | 722 | 722 | 754 | (32) | -4% | 9 051 |
| Cellphone Allowance | | 445 | 372 | - | 38 | 38 | 31 | 7 | 22% | 372 |
| Housing Allowances | | 301 | 282 | - | 25 | 25 | 24 | 1 | 4% | 282 |
| Other benefits and allowances | | 1 291 | 372 | - | 92 | 92 | 31 | 60 | 195% | 372 |
| Payments in lieu of leave | | 1 716 | 1 143 | - | - | - | 95 | (95) | -100% | 1 143 |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 176 314 | 176 896 | - | 15 167 | 15 167 | 14 741 | 426 | 3% | 176 896 |
| % increase | 4 | | 0.3% | | | | | | | 0.3% |
| Total Parent Municipality | | 195 567 | 208 564 | - | 16 741 | 16 741 | 17 380 | (639) | -4% | 208 564 |

KZN266 Ulundi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------------------|--------------|---------|---------|---------|---------|---------|--------|--------|--------|--------|------------------|---|------------------------|------------------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 11 904 | - | - | - | - | - | - | - | - | - | - | 120 607 | 132 511 | 138 413 | 141 873 |
| Service charges - Electricity revenue | | 4 486 | - | - | - | - | - | - | - | - | - | - | 108 661 | 113 147 | 118 239 | 121 195 |
| Service charges - Water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Mangement | | 1 269 | - | - | - | - | - | - | - | - | - | - | 11 826 | 13 095 | 13 684 | 14 026 |
| Rental of facilities and equipment | | 109 | - | - | - | - | - | - | - | - | - | - | 2 427 | 2 536 | 2 650 | 2 716 |
| Interest earned - external investments | | 94 | - | - | - | - | - | - | - | - | - | - | 2 099 | 2 192 | - | - |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 162 | - | - | - | - | - | - | - | - | - | - | 438 | 600 | 627 | 643 |
| Licences and permits | | 33 | - | - | - | - | - | - | - | - | - | - | 3 251 | 3 284 | 3 431 | 3 517 |
| Agency services | | 162 | - | - | - | - | - | - | - | - | - | - | (162) | - | - | - |
| Transfers and Subsidies - Operational | | 79 575 | 3 278 | - | - | - | - | - | - | - | - | - | 139 829 | 222 682 | 219 873 | 229 752 |
| Other revenue | | 8 021 | - | - | - | - | - | - | - | - | - | - | 29 126 | 37 147 | 38 191 | 39 573 |
| Cash Receipts by Source | | 105 613 | 3 278 | - | - | - | - | - | - | - | - | - | 413 575 | 527 194 | 535 108 | 553 295 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | - | - | - | - | - | - | - | - | - | - | 44 593 | 44 593 | 40 608 | 42 356 |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | 16 000 | - | - | - | - | - | - | - | - | - | - | (16 000) | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 121 613 | 3 278 | - | - | - | - | - | - | - | - | - | 442 168 | 571 787 | 575 716 | 595 651 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 15 249 | - | - | - | - | - | - | - | - | - | - | 174 958 | 190 207 | 197 778 | 202 554 |
| Remuneration of councillors | | 1 493 | - | - | - | - | - | - | - | - | - | - | 16 865 | 18 358 | 19 044 | 19 442 |
| Finance charges | | 1 381 | - | - | - | - | - | - | - | - | - | - | (1 381) | - | - | - |
| Bulk purchases - Electricity | | 19 266 | - | - | - | - | - | - | - | - | - | - | 171 644 | 190 910 | 208 006 | 213 206 |
| Acquisitions - water & other inventory | | 504 | - | - | - | - | - | - | - | - | - | - | 2 989 | 3 493 | 2 200 | 2 115 |
| Contracted services | | 7 124 | - | - | - | - | - | - | - | - | - | - | 106 275 | 113 399 | 91 455 | 100 186 |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 10 282 | 1 732 | - | - | - | - | - | - | - | - | - | 34 947 | 46 961 | 49 222 | 50 453 |
| Cash Payments by Type | | 55 298 | 1 732 | - | - | - | - | - | - | - | - | - | 506 297 | 563 327 | 567 705 | 587 956 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | - | - | - | - | - | - | - | - | - | - | - | 60 178 | 60 178 | (38 478) | (45 884) |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | 145 | - | - | - | - | - | - | - | - | - | - | (145) | - | - | - |
| Total Cash Payments by Type | | 55 443 | 1 732 | - | - | - | - | - | - | - | - | - | 566 330 | 623 505 | 529 227 | 542 072 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 66 170 | 1 546 | - | - | - | - | - | - | - | - | - | (124 162) | (51 718) | 46 489 | 53 579 |
| Cash/cash equivalents at the month/year beginning: | | - | 66 170 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | - | (51 718) | (5 229) |
| Cash/cash equivalents at the month/year end: | | 66 170 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | 67 716 | (56 446) | (51 718) | (5 229) | 48 350 |

KZN266 Ulundi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

| Month | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 3 412 | 4 361 | - | 5 705 | 5 705 | 4 361 | (1 344) | -30.8% | 11% |
| August | 3 412 | 4 361 | - | - | | 8 721 | - | | |
| September | 3 412 | 4 361 | - | - | | 13 082 | - | | |
| October | 3 412 | 4 361 | - | - | | 17 443 | - | | |
| November | 3 412 | 4 361 | - | - | | 21 804 | - | | |
| December | 3 412 | 4 361 | - | - | | 26 164 | - | | |
| January | 3 412 | 4 361 | - | - | | 30 525 | - | | |
| February | 3 412 | 4 361 | - | - | | 34 886 | - | | |
| March | 3 412 | 4 361 | - | - | | 39 247 | - | | |
| April | 3 412 | 4 361 | - | - | | 43 607 | - | | |
| May | 3 412 | 4 361 | - | - | | 47 968 | - | | |
| June | 3 412 | 4 361 | - | - | | 52 329 | - | | |
| Total Capital expenditure | 40 943 | 52 329 | - | 5 705 | | | | | |

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KZN266 Ulundi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

| 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 | | | | | | | | | |
| Computer Equipment | | 1 005 | 500 | - | - | - | 42 | 42 | 100.0% | 500 |
| Furniture and Office Equipment | | - | 600 | - | - | - | 50 | 50 | 100.0% | 600 |
| Furniture and Office Equipment | | - | 600 | - | - | - | 50 | 50 | 100.0% | 600 |
| Machinery and Equipment | | 520 | 1 390 | - | - | - | 116 | 116 | 100.0% | 1 390 |
| Machinery and Equipment | | 520 | 1 390 | - | - | - | 116 | 116 | 100.0% | 1 390 |
| Transport Assets | | - | 709 | - | - | - | 59 | 59 | 100.0% | 709 |
| Transport Assets | | - | 709 | - | - | - | 59 | 59 | 100.0% | 709 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 37 311 | 37 704 | - | 3 780 | 3 780 | 3 142 | (638) | -20.3% | 37 704 |

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KZN266 Ulundi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

| 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 | | 28 332 | 7 500 | - | 4 137 | 4 137 | 625 | (3 512) | -561.9% | 7 500 |
| Roads Infrastructure | | 28 332 | 7 500 | - | 4 137 | 4 137 | 625 | (3 512) | -561.9% | 7 500 |
| <i>Roads</i> | | 2 631 | 7 500 | - | 4 137 | 4 137 | 625 | (3 512) | -561.9% | 7 500 |
| <i>Road Structures</i> | | 25 701 | - | - | - | - | - | - | - | - |
| <i>Road Furniture</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 28 359 | 7 500 | - | 4 137 | 4 137 | 625 | (3 512) | -561.9% | 7 500 |

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KZN266 Ulundi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

| 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 16 385 | 52 462 | - | 737 | 737 | 4 372 | 3 635 | 83.1% | 52 462 |
| Roads Infrastructure | | 15 297 | 34 371 | - | 675 | 675 | 2 864 | 2 189 | 76.4% | 34 371 |
| Roads | | 15 297 | 34 371 | - | 675 | 675 | 2 864 | 2 189 | 76.4% | 34 371 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 193 | 3 352 | - | 16 | 16 | 279 | 264 | 94.4% | 3 352 |
| Drainage Collection | | (1 957) | 1 156 | - | - | - | 96 | 96 | 100.0% | 1 156 |
| Storm water Conveyance | | 2 149 | 2 196 | - | 16 | 16 | 183 | 167 | 91.5% | 2 196 |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 896 | 14 738 | - | 46 | 46 | 1 228 | 1 182 | 96.3% | 14 738 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | (1 878) | 9 243 | - | - | - | 770 | 770 | 100.0% | 9 243 |
| LV Networks | | 2 774 | 5 495 | - | 46 | 46 | 458 | 412 | 90.0% | 5 495 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | 9 348 | 10 239 | - | 680 | 680 | 853 | 174 | 20.4% | 10 239 |
| Community Facilities | | 7 249 | 3 078 | - | 680 | 680 | 257 | (423) | -164.9% | 3 078 |
| Halls | | 4 012 | 2 359 | - | 680 | 680 | 197 | (483) | -245.7% | 2 359 |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | 191 | 438 | - | - | - | 37 | 37 | 100.0% | 438 |
| Cemeteries/Crematoria | | 3 045 | 160 | - | - | - | 13 | 13 | 100.0% | 160 |
| Police | | - | - | - | - | - | - | - | - | - |
| PurIs | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | 118 | - | - | - | 10 | 10 | 100.0% | 118 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | 1 | 2 | - | - | - | 0 | 0 | 100.0% | 2 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 2 099 | 7 161 | - | - | - | 597 | 597 | 100.0% | 7 161 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | 2 099 | 7 161 | - | - | - | 597 | 597 | 100.0% | 7 161 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 253 | 7 838 | - | 121 | 121 | 653 | 533 | 81.5% | 7 838 |
| Operational Buildings | | 1 253 | 7 838 | - | 121 | 121 | 653 | 533 | 81.5% | 7 838 |
| Municipal Offices | | 1 253 | 7 838 | - | 121 | 121 | 653 | 533 | 81.5% | 7 838 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | 1 | 2 | - | - | - | 0 | 0 | 100.0% | 2 |
| Licences and Rights | | 1 | 2 | - | - | - | 0 | 0 | 100.0% | 2 |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | 1 | 2 | - | - | - | 0 | 0 | 100.0% | 2 |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 483 | 1 073 | - | 51 | 51 | 89 | 38 | 42.7% | 1 073 |
| Computer Equipment | | 483 | 1 073 | - | 51 | 51 | 89 | 38 | 42.7% | 1 073 |
| Furniture and Office Equipment | | (25) | 902 | - | 1 | 1 | 75 | 75 | 99.2% | 902 |
| Furniture and Office Equipment | | (25) | 902 | - | 1 | 1 | 75 | 75 | 99.2% | 902 |
| Machinery and Equipment | | 894 | 1 437 | - | - | - | 120 | 120 | 100.0% | 1 437 |
| Machinery and Equipment | | 894 | 1 437 | - | - | - | 120 | 120 | 100.0% | 1 437 |
| Transport Assets | | 557 | 437 | - | 37 | 37 | 36 | (0) | -0.8% | 437 |
| Transport Assets | | 557 | 437 | - | 37 | 37 | 36 | (0) | -0.8% | 437 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 28 897 | 74 391 | - | 1 626 | 1 626 | 6 199 | 4 574 | 73.8% | 74 391 |

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16. Annexure B: Compliance with the conditions for Municipal Debt Relief

16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment



Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period Jul'25
National Financial Year 2025/26
Demarcation Code of Municipality being assessed KZN266
District Zululand
Demarcation Description Ulundi

I, **S M KHOMO**, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list

| Condition | 6,3 + 6,12 | Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption): | |
|-----------|----------------|--|------------------------|
| 1 | 6.12.2 | - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i> | Does not have function |
| 2 | 6.12.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? | Does not have function |
| 3 | 6.12.2 | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity? | Does not have function |
| 4 | 6.3.1 | - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i> | Yes |
| 5 | 6.3.2 6.3.3 | - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? | Yes |
| 6 | 6.3.4 | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom? | Yes |
| | 6.4 | Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i> | Select |
| 7 | 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx? | No |
| 8 | 6.4.1 | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? | No |
| 9 | 6.4.1 | - Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i> | Yes |
| 10 | 6.4.1 | - Has the municipality made adequate provision for depreciation and asset impairment <i>(considering its asset register and physical state of assets)</i> on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | Yes |

| | | | |
|----|---------|--|------------------------|
| | | <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i> | |
| 11 | 6.4.2 | - If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? | Yes |
| | | <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i> | |
| 12 | 6.4.2 | - If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i> | N/a |
| 13 | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?) | Yes |
| 14 | 6.5 | Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF? | Yes |
| | 6.6 | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that: | |
| 15 | 6.6.1 | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? | Yes |
| 16 | 6.6.2 | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? | Yes |
| 17 | 6.6.3 | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i> | Does not have function |
| 18 | 6.6.4 | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilotres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i> | Yes |
| | 6.6 | Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6. | |
| | 6.7 | Maintain a minimum average quarterly collection of property rates and services charges – | |
| 19 | 6.7.1 | - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? | Yes |
| | | <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i> | |
| | 6.7.2 | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following : | |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; | 6.7.1 = Yes |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | 6.7.1 = Yes |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? | 6.7.1 = Yes |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | No |

| | | | |
|--|--------|--|--------|
| 24 | 6.7.4 | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? | No |
| 25 | 6.7.5 | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4? | No |
| 6.8 Municipality's Completeness of the revenue base – | | | |
| 26 | 6.8.1 | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer? | Yes |
| 27 | 6.8.1 | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i> | Yes |
| 28 | 6.8.2 | - For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ? | Yes |
| 6.9 Monitor and report on implementation – | | | |
| 29 | 6.9.1 | - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i> | Yes |
| 31 | 6.9.3 | - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? | No FRP |
| 32 | 6.9.4 | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? | No FRP |
| <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> | | | |
| 6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless: | | | |
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? | Yes |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i> | Yes |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i> | No |
| 36 | 6.11 | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> | No |
| 6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources): | | | |
| 37 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation? | Yes |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i> | Yes |

| | | | |
|--|------|--|-----|
| 39 | | Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. | Yes |
| 40 | 6.13 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i> | No |
| 41 | 6.14 | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | No |
| <p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p> | | | |

PT: HOD/ NT / MM Name:

SM Khomo

Signature of HOD/ NT/ MM:



Date:

14 August, 2025

****Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.



16.2 Municipal Debt Relief Performance across the period of debt relief participation

The table below shows the municipality's overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval effective date of 31 May 2023:



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

| Province | | |
|----------|----------|------------------|
| KZN | | |
| Code | District | Code Description |
| KZN266 | Zululand | Ulundi |

| Monthly Performance Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|------------|--------|--------------------------------------|-----|-----|----|-----|-----|--------------------------------|----|-----|-----|-----------------------------|-----|-----|---|-----|-----|-----|---|-----|-----|-----|------------------------------|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------------|----------------|
| Municipal Details | | | Part A | | | | | | Part B | | | | Part C | | | Part D | | | | Part E | | | | Part F | | | | | | | | | | | | | | | | | | | | | |
| Month | Code Descr | Code | Eskom And Bulk water current account | | | | | | Compliance with a funded MTREF | | | | FRP-BFP & Tariff Assessment | | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | Maximization of Revenue Base | | | Oversight | | | | | | | Compliance Status | | | | | | | | | | | |
| | | | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | |
| 1.July | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | Yes | No | No | No | No | No | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 73% | Non Compliance |
| 2.August | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | Yes | No | No | No | No | No | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 73% | Non Compliance |
| 3.September | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | Yes | No | No | No | No | No | N/A | No | Yes | No | Yes | N/A | Yes | No | No | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 66% | Non Compliance |
| 4.October | Ulundi | KZN266 | N/A | N/A | N/A | No | No | Yes | No | No | No | No | No | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 71% | Non Compliance |
| 5.November | Ulundi | KZN266 | N/A | N/A | N/A | No | No | Yes | No | No | No | No | Yes | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 76% | Non Compliance |
| 6.December | Ulundi | KZN266 | N/A | N/A | N/A | No | No | Yes | No | No | No | No | Yes | N/A | No | Yes | No | Yes | N/A | Yes | Yes | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 76% | Non Compliance |
| 7.January | Ulundi | KZN266 | N/A | N/A | N/A | No | No | Yes | No | No | No | No | Yes | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 76% | Non Compliance |
| 8.February | Ulundi | KZN266 | N/A | N/A | N/A | No | No | No | No | No | No | No | Yes | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 73% | Non Compliance |
| 9.March | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | No | No | No | Yes | Yes | No | N/A | No | Yes | No | Yes | N/A | Yes | Yes | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 76% | Non Compliance |
| 10.April | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | No | No | No | Yes | Yes | No | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 76% | Non Compliance |
| 11.May | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | Yes | No | No | Yes | Yes | No | N/A | No | Yes | No | Yes | N/A | Yes | N/A | N/A | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 78% | Non Compliance |
| 12.June | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance | |

" The City of Heritage "



16.3 The KZN Provincial Treasury Debt Relief Compliance Assessment



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

Provincial Treasury MFMA Circular 124

Municipal Debt Relief Report

Ulundi Municipality

June 2025

DISTRIBUTION:

Municipal Manager: **Mr. S.M Khomo**

Chief Financial Officer: **Mr. J.H Mhlongo**

Sector Departments: **National Treasury Email: RevenueManagement@treasury.gov.za**

Email: mohamed@mfip.gov.za

Parallel: Upload the PT PDF submission and the PT excel submission to the NT GoMuni portal



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: HEAD OF DEPARTMENT

PO. Box 3613, PIETERMARITZBURG, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3200
Tel: 033 897 4307/4583 Fax: 033 342 2486
Email address: carol.coetzee@kzntreasury.gov.za
Directorate: HEAD OF DEPARTMENT

Ref: 11/6/13/6
Enquiries: Mr. F Cassimjee
25 July 2025

Ms. O. Gaarekwe
Deputy Director-General
Intergovernmental Relations
National Treasury
40 Church Square
PRETORIA
0001

Mr S.M Khomo
Municipal Manager
Ulundi Local Municipality
Private Bag X17
ULUNDI
3838

Email: RevenueManagement@treasury.gov.za; mohamed@mfip.gov.za; skhomo@ulundi.gov.za;
jmhlongo@ulundi.gov.za; mnxumalo@ulundi.gov.za; tmagwaza@ulundi.gov.za

Dear Ms. O. Gaarekwe and Mr. SM Khomo

ULUNDI MUNICIPALITY – MONTHLY DEBT RELIEF REPORT – JUNE 2025

National Treasury approved the debt relief application of Ulundi Municipality with effect 01 June 2023. May 2024 constituted the 12th month of the municipality's first 12-month debt relief compliance cycle and May 2025 constituted the 12th month of the municipality's second 12-month debt relief compliance cycle. The municipality is now in month 1 of its third 12-month debt relief compliance cycle.

In terms of Municipal Debt Relief Circular No. 124, the Provincial Treasury must monthly certify the compliance of every delegated municipality with the conditions for municipalities as part of the Provincial Treasury's report to National Treasury by no later than 20 working days after the end of each month.

KZN Provincial Treasury monitored and assessed the municipality's compliance with the debt relief conditions during June 2025. This report **highlights the areas of compliance and non-compliance** for the month of June 2025, the support measures instituted by Provincial Treasury, and the actions taken by the municipality in the month of July 2025.

Condition 6.1 – Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124, read together with the additional conditions specific to the municipality set-out in its National Treasury debt relief approval letter.

From the Provincial Treasury's assessment, the municipality achieved a 78% average compliance with the MFMA Circular 124 conditions during June 2025 – refer to the performance sheet in the table below that shows the municipality's overall relief compliance performance across the months of its third debt relief cycle.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

Ulundi Municipality's overall debt relief performance for their third compliance cycle from 01 June 2025 up to and including 30 June 2025:



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

| Province | | |
|----------|----------|------------------|
| KZN | | |
| Code | District | Code Description |
| KZN266 | Zululand | Ulundi |

| Monthly Performance Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|------------|--------|--------------------------------------|-----|-----|----|-----|-----|--------------------------------|----|----|-----|-----|-----------------------------|-----|-----|---|-----|-----|-----|---|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------------------|-----|-----|-----|-------|-----|-----|-----|----------------|-----|----------------|----------------|----------------|
| Municipal Details | | | Part A | | | | | | Part B | | | | | Part C | | | Part D | | | | Part C | | | | | | Part E | | | Part F | | | | | | | | | | | | | | | | | | | | | | |
| | | | Eskom And Bulk water current account | | | | | | Compliance with a funded MTREF | | | | | FRP/BFP & Tariff Assessment | | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | | | Maximization of Revenue Base | | | Oversight | | | | | | | | | | Compliance Status | | | | | | | | | | | | |
| Month | Code Descr | Code | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | | | | | | | | |
| 1.July | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance | | | | |
| 2.August | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance | |
| 3.September | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance | |
| 4.October | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 5.November | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 6.December | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 7.January | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 8.February | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 9.March | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 10.April | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 11.May | Ulundi | KZN266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance |
| 12.June | Ulundi | KZN266 | N/A | N/A | N/A | No | Yes | Yes | No | No | No | Yes | Yes | No | N/A | No | Yes | No | Yes | N/A | Yes | Yes | N/A | N/A | Yes | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 78% | Non Compliance | | |

The National Treasury will only request Eskom to write-off a municipality's arrear debt, if the municipality demonstrates to the National Treasury's satisfaction, that the municipality complied with the aforementioned conditions for a consecutive period of 12 months. During the previous months of the debt relief cycles (June 2023



– May 2024 and June 2024 – May 2025), the municipality did not fully adhere to all the conditions of MFMA Circular 124. The specific condition(s) to which Ulundi Municipality did not comply during June 2025 are discussed in more detail below.

National Treasury has, however considered the municipality's overall debt relief performance for their 1st debt relief cycle (01 June 2023 – 30 May 2024) and issued correspondence to the municipality on the 17th December 2024, which instructs Eskom to write off a 1/3 of the relief debt amounting to R 47 751 244.

Furthermore, National Treasury issued a final warning to the municipality on the 17th December 2024 for non-compliance with conditions of the municipal debt relief programme, particularly with respect to short payment of the current Eskom account. The municipality had until the 30 April 2025 to make good the short payment of R 84 340 574 related to the 2nd compliance cycle in 4 equal monthly instalments of R 21 085 143.

Condition 6.2 – Application-based supported by Council's resolution

As at the date of this report, there is no application-related information that remains outstanding from the municipality that was due within 10 working days of the NT approval letter in June 2023.

Condition 6.3 - Maintaining the Eskom bulk current account

In terms of MFMA Circular No. 124: condition 6.3 (Maintaining the Eskom bulk current account) – current account for purposes of the Ulundi Municipality's debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement envisaged in paragraph 2 of the NT debt relief approval letter.

The municipality was billed an amount of R10 527 280.86 for May 2025, due on the 20th of June 2025. The municipality did not pay the Eskom account within 30 days of receiving the invoice in relation to the current account.

The municipality made a payment of R2.5 million on the 27th of June 2025 as per the proof of payments submitted to PT. This payment made by the municipality is linked to the August 2024 invoice of **R19 128 439.97**. Therefore, the proof of payments submitted to PT does not relate to Eskom's current account.

(It should be noted that the municipality made a **further payment of R 8 000 000 on the 17th July 2025**, however this payment is applicable to the upcoming reporting month and will further be reported on in July 2025).

In response to NT's final warning letter, the municipality formally responded to indicate that Eskom will be further engaged jointly with CoGTA, Provincial Treasury, and National Treasury to establish the way forward regarding the plan to catch-up payments towards accumulated arrear debt.

It should also be noted that Eskom has not yet written off the 1/3 debt relief amount, as per NT's letter. National Treasury and Eskom are still engaging on the matter. This furthermore highlights the need to maintain payment of the current account.



Condition 6.4 - A funded MTREF

The municipality's 2025/26 tabled budget is assessed as unfunded. The primary factor contributing to the municipality's unfunded budget is the long outstanding debt owed to Eskom. The municipality is making efforts to comply with the debt relief conditions, and once all these conditions are met, the funding position is anticipated to improve. However, throughout the 2024/25 financial year, the municipality has been struggling to pay its current Eskom account and this has a negative impact on the improvement of the municipality's funding position.

The municipality has budgeted for an Operating Deficit of R83.1 million in the 2025/26 Tabled Budget. The municipality was advised to consider MFMA Circular No. 126 regarding budgeting for a deficit, where municipalities were advised that they are no longer allowed to budget for a deficit and that Municipal Managers should advise Mayors against budgeting for a deficit.

In the 2025/26 tabled budget, it appears the municipality did budget for Debt impairment adequately. The municipality budgeted an amount of R74.4 million under Depreciation and asset impairment, and the provision for depreciation and asset impairment appears to be adequate.

The updated Budget funding plan that was tabled to Council does not appear to be reasonable in relation to the strategies that the municipality intends to embark on in order to improve the funding position. Additionally, the 2025/26 Tabled Budget does not appear to be in line with the updated Budget funding plan that was tabled to Council. The Treasury's recalculated Shortfall reflects a significant deteriorating funding position from R76.5 million in the 2024/25 Approved Budget to R192.9 million in the 2025/26 Tabled Budget. During the engagement on the Tabled Budget with the municipality, the issue of alignment of the Budget funding plan with the Budget over the MTREF period was discussed and this was also communicated with the municipality in the Budget assessment feedback.

The monthly cash flow projections on the 2025/26 Tabled Budget Supporting Table SA30 are not reliable, as the projected figures were determined by dividing the Annual Table A7 figures by 12 to get to the monthly projections. This was outlined in the Tabled budget assessment feedback and during the Budget engagements. The municipality committed to address this matter during the 2025/26 Final budget process.

Condition 6.5 - Cost reflective tariffs

For the 2025/26 MTREF, KZN PT held a refresher tariff setting tool working session with the municipality on 31 March 2025 where the municipality was shown how to populate the revised NT tariff tool using their draft budget for the 2025/26 financial year. The tariff tool based on the draft 2025/26 budget has also been uploaded to Go Muni on 09 April 2025.

The municipal tariffs, based on the Draft Budget for 2025/2026, were assessed as not-cost-reflective for electricity by yielding a shortfall of R195 892 811 for 2025/2026, whilst solid waste appeared to be not-cost-reflective by producing a shortfall of R9 002 160 for 2025/2026. The other two indicative years' outcomes are portrayed via the attached extract depicted below.

The PT review of the tariff tool, based on the draft budget for 2025/26, indicated certain gaps in the allocation of budgeted revenue and expenditure across the various functions of the municipality. This has a direct impact on the outcome of the tool and the assessment of whether tariffs are cost reflective or not. The municipality was given feedback on these findings and recommendations following the analysis of the completed tool on 08 May 2025.



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From discussions with the municipality, they had determined that budgeted revenue for the solid waste function covered the expenditure, thus they would further investigate the allocation of their data strings to move this service towards reflecting as cost reflective in the final budget.

| KZN | | Zululand | | Ulundi | | KZN266 | | |
|---|--|----------|------------------------------------|--------|-------------|---------------------|---------------------|-----------------------|
| Tariff Assessments for the MTREF Period | | | | | | | | |
| Assessment Status | Financial Year | Period | Item | Water | Waste Water | Electricity | Solid Waste | Total Surplus/Deficit |
| Year 1 Not Cost Reflective | 2025/26 Tabled Budget | Year1 | Revenue Required by NT Tariff Tool | - | - | 306 372 725 | 21 115 950 | 327 488 676 |
| | | | Revenue Budgeted | - | - | 110 479 914 | 12 113 790 | 122 593 704 |
| | | | Shortfall/Excess | - | - | 195 892 811 | 9 002 160 | 204 894 972 |
| | | | Assessment Outcome per Service | | | Not Cost Reflective | Not Cost Reflective | Not Cost Reflective |
| Year 2 Not Cost Reflective | 2025/26 Indicative Tabled Budget 2026/27 | Year2 | Revenue Required by NT Tariff Tool | - | - | 330 189 137 | 22 050 251 | 352 239 389 |
| | | | Revenue Budgeted | - | - | 115 448 851 | 12 658 911 | 128 107 762 |
| | | | Surplus /Deficit | - | - | 214 740 286 | 9 391 340 | 224 131 627 |
| | | | Assessment Outcome per Service | | | Not Cost Reflective | Not Cost Reflective | Not Cost Reflective |
| Year 3 Not Cost Reflective | 2025/26 Indicative Tabled Budget 2027/28 | Year3 | Revenue Required by NT Tariff Tool | - | - | 337 727 746 | 22 558 901 | 360 286 647 |
| | | | Revenue Budgeted | - | - | 118 332 928 | 12 975 383 | 131 308 311 |
| | | | Surplus /Deficit | - | - | 219 394 818 | 9 583 518 | 228 978 336 |
| | | | Assessment Outcome per Service | | | Not Cost Reflective | Not Cost Reflective | Not Cost Reflective |

The review of the tariff setting tool revealed several gaps, some of which are highlighted below:

- Some functions have allocated expenditure without corresponding revenue to fund those costs.
- Only R 1,118,245.00 of employee-related costs are assigned to core services such as electricity and refuse collection, which appears understated compared to the total employee-related costs of R 190,188,726.00.
- Many functions reflect budgeted deficits, likely due to improper allocation of the Equitable Share.
- Property rates and electricity revenue appear to be overstated, whilst the budget for bulk purchases appears understated.
- The Finance and Administration function has been assigned an excessively high revenue from the "Transfer and Subsidies – Operational" component. The free basic portion of equitable share has not been allocated to the trading services.
- No interest revenue from receivables has been budgeted for the fiscal years 2025/26, 2026/27, and 2027/28.
- Budgeting for Debt Impairment and Bad Debt Written Off appears to be inaccurate.
- Revenue foregone from indigent households is not clearly identified in the municipality's budget.

To address the above issues, the following recommendations were presented to the municipality:

- Ensure all functions with expenditure budgets have corresponding revenue allocations.



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- Review and reallocate revenue currently assigned to the Finance and Administration function to the appropriate service functions.
- Address deficits by reallocating sufficient revenue to the affected functions.
- Distribute the Equitable Share proportionately across functions with expenditure needs, especially to support the provision of free basic services.
- Include budget projections for interest earned from receivables across all applicable functions.
- Investigate the Debt Impairment budget to identify and correct any misallocations.
- Allocate the Bad Debt Written Off budget to all relevant functions.
- Clearly budget for indigent households and the costs of providing free basic services, guided by the Division of Revenue Bill.
- Recalculate the property rates budget using the General Valuation Roll (GVR) and appropriate tariffs.
- Review the bulk purchases budget to ensure it accurately reflects all relevant cost factors.
- Prepare calculations / working papers that support the amounts determined for budgeted service revenue and property rates revenue.
- Review the budget to determine areas where costs can be reduced to reduce the gap between revenue available vs indirect and direct costs.

The municipality was advised to note findings and address gaps before approval of their 2025/26 budget. Hence, PT, through its Budget Unit, will support the municipality to address identified budgeting concerns during the final budget period in order to have a more realistic view of whether tariffs are cost reflective or not.

The 2025/26 Budget narration report of the municipality did not include the phasing-in strategy for cost reflective tariffs. The municipality can work towards phasing in tariffs that are more cost reflective. However, the high increase in Eskom tariffs needs to be highlighted as municipality is not able to increase their tariffs in line with Eskom tariff increases, as the affordability to consumers also needs to be factored in.

On further engagement with the municipality, it was noted that the municipality has not conducted a Cost of Supply study as previously indicated. Only the NERSA cost of supply spreadsheet and NERSA D-Forms have been completed. Municipal officials attended SALGA training in Cape Town to capacitate the municipality to prepare their own Cost of Supply Study internally and to be able to complete the required NERSA forms to support 2025/26 tariffs. A proper cost of supply study is required as a step towards understanding the actual costs of providing the electricity service and is a step towards being able to move towards more cost-reflective tariffs.

Condition 6.6 - Electricity and water as collection tools

The municipality's policies have been successfully updated and approved to include reference to the prioritization of partial payments firstly, to property rates, thereafter, to refuse removal, and lastly to electricity. PT discussed with the municipality that the policy needs to be amended and it was taken to the next full council meeting for approval, which was scheduled for 25 August 2023. The council resolution has been provided by the municipality in this regard.

For the 2024/25 financial year, KZN provincial Treasury assisted the municipality during April to align the By-laws and policies to best practices, including facilitating alignment to the debt relief conditions.



The updated policies and By-laws were tabled together with the 2024/25 MTREF to council for approval on 22nd of May 2024.

The municipality does not currently issue consolidated bills to all its consumers. Accounts on Public Works properties, and shopping complexes are not consolidated as statements are issued for property rates and municipal services separately.

PT held a successful discussion with the municipality on 11 December 2023, to provide guidance on consolidating bills for shopping complexes, following the guidance that was provided by NT in a meeting held with KZN PT. The meeting with the municipality resolved that the municipality would develop a plan outlining how the process of consolidating bills will unfold as it requires consultation with affected parties.

The municipality has successfully developed a simple plan with specific activities to be pursued by the municipality and timeframes thereof as resolved by the meeting with PT. The municipality had informal engagements with the owners of the shopping centres and also obtained quotations for the installation of bulk meters at these shopping centres in order to facilitate the consolidation of bills.

On 17 April 2024, there was a meeting between NT, PT, and Ulundi LM. The municipality highlighted that the quotation received for the installation of one bulk meter amounts to R 1,5 million per shopping centre. This translates into a total cost of R 9 million (R1,5 million x 6 shopping complexes). The municipality does not have budget to fund this expenditure in 2024/25.

Furthermore, PT re-iterated the need for consolidation of bills during the meeting held on 16 July 2024 with the municipality in attempting to improve the collection rate and payments towards Eskom's current account. There are other solutions / ideas that can be considered by the municipality to consolidate bills as opposed to implementing bulk meters. **The municipality needs to actively focus on this area going forward now that the year-end process is being finalised and engage with their system vendor should they require guidance on system functionality.** Feedback will be expected from the municipality on the steps being taken in this area.

KZN PT has requested further engagement with National Treasury regarding Public Works / state-owned properties and the requirement for the consolidation of bills. As this impacts the entire KZN Province and not only municipalities on the debt relief programme. A meeting was held with NT, KZN PT, CoGTA, and Public Works on 07 June 2024 to determine the way forward. The resolution from the meeting was that NT would consult further internally and would review the institutional arrangements in 2 other Provinces. Thereafter, a follow-up engagement would need to be held. No further feedback has been received to date.

The municipality utilised the Annexure C – National Treasury template to reflect their monthly indigent information. This was included in their S71 report as well as parallel uploaded to Go Muni. The municipality also shared the electronic excel copies with PT.

Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges

As per the municipality's Annexure D schedule, they have achieved an **87% average collection rate** for property rates and services charges for the quarter ended June 2025 (quarter 4), which is above the 85% required per quarter, as per MFMA Circular 124.

The municipality utilised the Annexure D – National Treasury template to determine their monthly collection rate. This was included in their S71 report. The completed Annexure D schedule including the collection rate for June has been uploaded to Go Muni. The municipality also shared the electronic excel copies with PT.



The municipality does implement credit control and debt collection measures, and this is evidenced by the disconnection notices included as part of their S71 reporting, which also reflects subsequent payments made by disconnected customers.

Due to the municipality's funding constraints, they will require assistance from NT via the new smart meter grant in order to implement smart pre-paid meters. The municipality has submitted a request to National Treasury to be invited to participate in this smart-meter grant. Should NT not include the municipality in this programme, the municipality will consider budgeting for smart meters in the 2025/26 MTREF.

NT, PT, and the municipality held an onboarding session for the **Smart Meter Grant rollout** on 17 October 2024. A formal invitation to participate in the Smart Meter Grant was sent by National Treasury on the 19th of December 2024. The municipality complied with the 30 January 2025 deadline to submit their application, which will thereafter be evaluated by NT against the grant's criteria and conditions.

As per the latest Division of Revenue Bill for 2025/26, the Ulundi municipality has not been allocated a Smart Meter Grant for the 2025/26 financial year.

Condition 6.8 - Completeness of the Revenue Base

The municipality has completed the property rates reconciliation tool for Quarter 4 of the 2024/2025 financial year with the assistance of KZN PT. The reconciliation reflects that the municipality's financial billing system is not perfectly aligned with its Council approved Part A General Valuation Roll (GVR) register. Additionally, it was also parallel uploaded to the GoMuni portal as required in terms of MFMA Budget Circular 128 (paragraph 7.3 and Annexure A).

As part of KZN PT's currently ongoing revenue and debt management support initiative at the municipality, we will work with the municipality to address the variances identified between the valuation roll and billing system. This guidance and support will continue until the PT is satisfied that all the variances have been fully addressed.

On the 18th-19th of February 2025, PT conducted refresher training with the municipality, which focused on the preparation of GV Reconciliation tool, and the identification and analysis of the discrepancies.

On the 10th and 27th of March 2025, PT conducted virtual engagements with Ulundi LM and resolved certain GV Recon discrepancies from the business and commercial category. Hence the number of discrepancies decreased from 33 properties to 1 property, and from R450 940 000.00 to R324 730 000.00.

On the 8th and 9th of April 2025, PT conducted virtual engagements with Ulundi LM to assist with the population of the GV Recon for the month of March 2025 and the uploading of the GV recon to GoMuni.

On 19 May 2025, a virtual engagement was held with the municipality to continue clearing certain discrepancies as part of the continuous support provided by PT.

During a physical engagement between the 24th and 26th of June 2025 the municipality was provided with guidance on how to address certain discrepancies and proposed journals.

PT will continue holding engagements with the municipality since they proved to be yielding positive results as dual billing, billing under incorrect categories, and incomplete billing information were resolved on the preceding GVR. **However, the municipality does need to take more ownership and be more pro-active with regards to investigating and clearing variances. The commitment to resolving variances timeously is lacking from the municipality's side.**



PT will monthly monitor and ensure that Ulundi Municipality undertakes this reconciliation and timeously uploads such to the GoMuni portal on a quarterly basis. **Ulundi LM should therefore be compliant with this condition going forward as there is an action plan in place to address variances.**

Condition 6.9 - Monitor and Report on compliance

The KZN Provincial Treasury’s assessment included confirming that the MFMA S71 narrative statement and mSCOA data strings for June 2025 were uploaded to the GoMuni portal. The MFMA S71 Statement was assessed against the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024 read in conjunction with paragraphs 9(i) to 9(x) of the NT debt relief approval letter. The assessment confirmed that the MFMA S71 narrative statement included the following information:

| MFMA S71 Statement component | | Compliance (Yes / No) |
|-------------------------------------|---|---|
| 1. | The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality’s progress in implementing the municipality’s budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions. | No (Refer to comment below table) |
| 2. | The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i.Any risk associated; and ii.The mitigating factors with the implementation of the municipality’s Budget Funding Plan and / or Funded Budget. | No (Refer to comment below table) |
| 3. | Annexure B of the MFMA S71 statement included the following debt relief reporting components- | |
| 3.1.1 | The municipality’s MFMA Circular 124 self-assessment | Yes |
| 3.1.2 | The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B) | Yes |
| 3.2 | The municipality’s overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date | Yes (For it’s third debt relief cycle) |
| 3.3 | The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality | Yes |
| 3.4.1 | The municipality’s revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward. | Yes |
| 3.4.2 | The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) . | Yes |
| 3.5.1 | The indigent management information | Yes |
| 3.5.2 | The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) . | Yes |
| 3.6.1 | The summary of the municipality’s property rates reconciliation undertaken in the National Treasury format. | Yes |



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| | | |
|-------|---|---------------------------------------|
| 3.6.2 | The municipality’s progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation. | Yes |
| 3.7.1 | Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting | Yes |
| 3.7.2 | The municipality’s proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting. | Yes Proof of payment was included. |
| 3.7.3 | The municipality’s reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload. | Yes |
| 3.8 | Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting | Yes |

A virtual meeting was held with the municipality on the 13th May 2024, to take the officials through the S71 reporting guidelines issued by National Treasury on the 10th May 2024 and to assist the municipality to comply with the debt relief reporting requirements and related Excel schedules required to be populated. Additionally, the municipality was engaged via virtual meetings on the 05th of June 2024 and 29th of July 2024, to take the officials through non-compliance issues emanating from April 2024’s and June 2024’s debt relief reporting, respectively.

The municipality has integrated its monthly debt compliance reporting into its MFMA S71 narratives as required and demonstrated its commitment to continuous improvement and adherence to the set of conditions. The municipality’s MFMA Circular 124 self-assessment indicated non-compliance issues.

A virtual session was held on 09 April 2025 to highlight to the municipality the gaps in the S71 report related to the debt relief reporting and how to strengthen the report. Guidance was provided to the municipality on how to incorporate the content of the Annexure C and Annexure D schedules into the S71 report such that the content is more visible/ readable to readers of the S71 report. On 08 May 2025, the municipality was provided with guidance on how to populate the Annexure C – Indigent report in line with NT requirements.

In paragraph 4 of the Budgeted Performance Overview, the municipality addressed the implementation of the Budget funding plan. However, the municipality fails to provide specific challenges and corrective measures regarding operating revenue and expenditure performance as of the end of Month 12 (June 2025). Furthermore, there is no detailed explanation of the budget implementation concerning capital expenditure and cash flow. The municipality only included the Monthly budget statements on the Capital expenditure and the cash flow.

The conclusion does not advise on any risk associated with the implementation of the municipality's Budget funding plan and the mitigating factors. The risk indicated that the municipality is in non-compliance with the Debt relief condition by not paying Eskom invoices as they fall due. The municipality further indicated that it is tracking the Budget funding plan on a monthly basis using the tracking tool. The municipality will be engaged through the MFIP Advisor and advised to comply with this reporting requirement going forward.

Condition 6.10 - Provincial Treasury certification of municipal compliance

KZN Provincial Treasury has no outstanding compliance assessments and reports for Ulundi LM since its approval effective 1st of June 2023. All monthly certificates and compliance reports were compiled and issued to the National Treasury and the municipality by the required deadline date.



Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and program guidelines. These measures, while promoting sustainable debt management, also stabilize the municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience.

The municipality has complied with this condition since its debt relief effective date of 01 June 2023, to date.

Condition 6.12 - Proper management of resources and Condition 6.13 - Accounting Treatment

It is noted that during February 2024, the National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular 124 on 21 February 2024. In terms of the guidance, the municipality no longer has to maintain a separate bank account for debt relief purposes as envisaged in MFMA Circular 124 (Condition 6.12), however, irrespective of whether a municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the municipality's monthly mSCOA data string submissions.

The municipality has decided to parallel to the mSCOA transacting continue with a separate bank account in which to record electricity receipts and payments to Eskom. The municipality has been proactive and is ring-fencing cash collected amounts from electricity sales in this account and thereafter using these funds to prioritise payments towards their Eskom account.

Condition 6.14 - NERSA Licence

By having applied for Municipal Debt Relief, the council of a municipality, that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agreed to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006).

It is noted that this condition will only come into effect if the municipality's participation in the debt relief programme is terminated.

Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed Ulundi Municipality's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the period 01 – 30 June 2025. **The signed compliance certificate is attached as an Annexure to this report.**

The KZN Provincial Treasury's assessment and compliance certificate confirmed that Ulundi Municipality, during June 2025, did not fully comply with all the MFMA Circular 124 conditions and was elaborated on above. It is noted that the municipality maintained an average compliance rate of 78% from May 2025 to June 2025.



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The municipality has maintained its compliance and is complying with the majority of conditions. **National Treasury issued correspondence to the municipality on the 17th December 2024 instructing Eskom to write off a 1/3 of the relief debt of R 47 751 244** relating to the municipality's first 12-month compliance cycle which concluded on the 31 May 2024.

However, National Treasury also issued a final warning to the municipality for non-compliance with conditions of the municipal debt relief programme, particularly with respect to short paying of the current Eskom account. The municipality had until 30 April 2025 to rectify compliance with condition 6.3. The municipality is urged to strengthen its implementation of the relief conditions to fully benefit from the relief by a return to basic financial management best practices.

Yours sincerely,

Ms. C. Coetzee
Head of Department
KwaZulu-Natal (KZN) Provincial Treasury



Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Kwa-Zulu Natal Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jun'25

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

KZN266

District

Zululand

Demarcation Description

Ulundi

I, **Carol Coetzee**, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

| Condition | 6,3 + 6,12 | Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption): | |
|-----------|--|---|------------------------|
| 1 | 6.12.2 | - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i> | Does not have function |
| 2 | 6.12.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? | Does not have function |
| 3 | 6.12.2 | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity? | Does not have function |
| 4 | 6.3.1 | - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i> | No |
| 5 | 6.3.2 6.3.3 | - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? | Yes |
| 6 | 6.3.4 | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom? | Yes |
| 6,4 | Compliance with a funded MTREF – (choose from drop down list the MTREF assessed) | | 2025/26 Tabled MTREF |
| 7 | 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ? | No |
| 8 | 6.4.1 | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? | No |
| 9 | 6.4.1 | - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | Yes |

| | | | |
|----|-------|--|------------------------|
| | | <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i> | |
| 10 | 6.4.1 | - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | Yes |
| | | <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i> | |
| 11 | 6.4.2 | - If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? | No |
| | | <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i> | |
| 12 | 6.4.2 | - If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i> | N/a |
| 13 | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?) | No |
| 14 | 6.5 | Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF? | Yes |
| | 6.6 | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that: | |
| 15 | 6.6.1 | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? | No |
| 16 | 6.6.2 | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? | Yes |
| 17 | 6.6.3 | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i> | Does not have function |
| 18 | 6.6.4 | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i> | Yes |
| | 6.6 | Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6. | |
| | 6.7 | Maintain a minimum average quarterly collection of property rates and services charges – | |
| 19 | 6.7.1 | - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? | Yes |
| | | <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i> | |
| | 6.7.2 | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following : | |

| | | | |
|---|---------|--|-------------|
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; | 6.7.1 = Yes |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | 6.7.1 = Yes |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure? | 6.7.1 = Yes |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | Yes |
| 24 | 6.7.4 | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? | No |
| 25 | 6.7.5 | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4? | No |
| 6,8 Municipality's Completeness of the revenue base – | | | |
| 26 | 6.8.1 | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer? | No |
| 27 | 6.8.1 | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i> | Yes |
| 28 | 6.8.2 | - For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ? | Yes |
| 6,9 Monitor and report on implementation – | | | |
| 29 | 6.9.1 | - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i> | No |
| 31 | 6.9.3 | - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? | No FRP |
| 32 | 6.9.4 | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? | No FRP |
| <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> | | | |
| 6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless: | | | |
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? | Yes |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i> | Yes |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? | No |
| <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i> | | | |

| | | | |
|--|--------|--|-----|
| 36 | 6,11 | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? | No |
| <p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p> | | | |
| <p>6,12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p> | | | |
| 37 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation? | Yes |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? | Yes |
| <p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p> | | | |
| 39 | | Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. | Yes |
| 40 | 6,13 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i> | Yes |
| 41 | 6,14 | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | No |
| <p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p> | | | |

Carol Coetzee

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:



Date:

28/07/25

**** Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

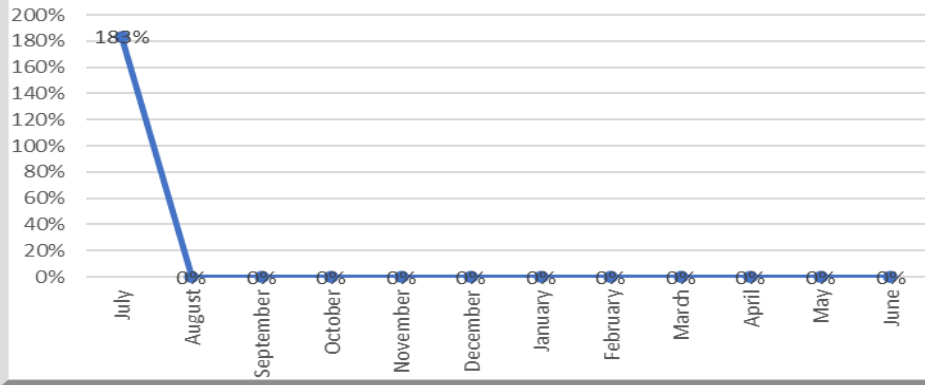
“ The City of Heritage ”



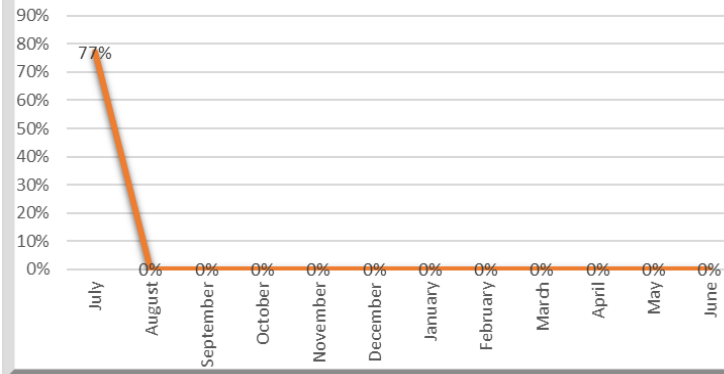
16.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges)

16.4.1 Monthly / Quarterly collection per wards

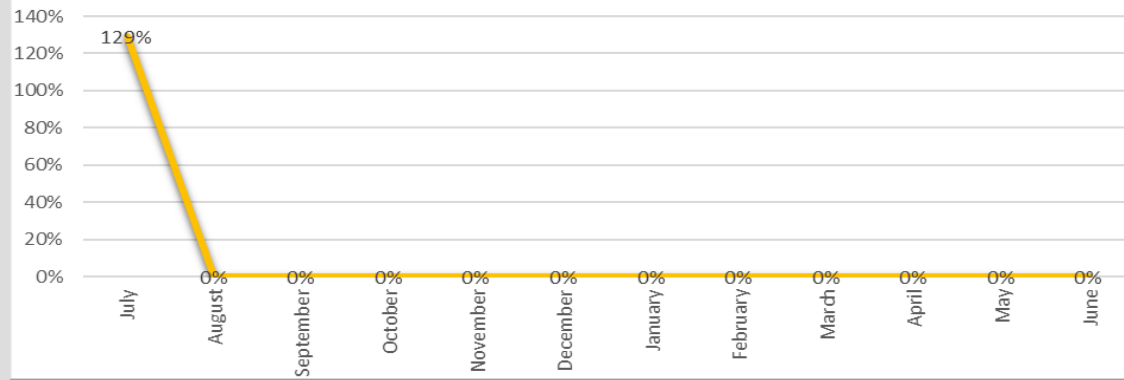
Property Rates Tax



Electricity



Refuse



| |
|--|
| National Treasury |
| Municipal Debt Relief |
| MFMA Circular No. 124 |
| Municipal Finance Management Act No. 56 of 2003 |

| Municipal Details | | | | |
|----------------------|----------|--------------|------------------|-------------|
| Kwazulu Natal | | | | |
| Code | District | Municipality | Period Monitored | No.Of Wards |
| KZN266 | | Ulundi | July | 5 |

| Collection Rate Assessment | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------|------------|---------------------------|--------------|------|----|---------------------|------------|---------------------------|--------------|---|----|---------------------|------------|---------------------------|--------------|---|----|---------------------|------------|---------------------------|--------------|--|----|
| Aggregate Collection | Summary - Quarter 1 | | | | | Q1 | Summary - Quarter 2 | | | | | Q2 | Summary - Quarter 3 | | | | | Q1 | Summary - Quarter 4 | | | | | Q1 |
| | Billing | Collection | R - Billing not collected | % Collection | | | Billing | Collection | R - Billing not collected | % Collection | | | Billing | Collection | R - Billing not collected | % Collection | | | Billing | Collection | R - Billing not collected | % Collection | | |
| 1.Collection for whole demarcation | 13 295 806 | 17 659 479 | (4 363 673) | 133% | 133% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 2.Collection excl Eskom supplied areas | 13 278 044 | 17 636 807 | (4 358 763) | 133% | 133% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 3.Collection: Property Rates | 6 497 302 | 11 903 813 | (5 406 511) | 183% | 183% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 4.Total average collection: Electricity (Municipal supplied areas) | 5 815 319 | 4 486 184 | 1 329 135 | 77% | 77% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 5.Total average collection: Water | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 6.Total average collection: Wastewater | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 7.Total average collection: Refuse | 983 185 | 1 268 482 | (286 297) | 129% | 129% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |
| 8.Total average collection: Interest | - | - | - | #DIV/0! | 0% | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | - | - | - | #DIV/0! | | | | | |

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province

Demarcation Code

Municipality

Kwazulu Natal

KZN266

Ulundi

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment

| Total Aggregate Collection | 1.July - Reporting for June in July | | | | 2. August - Reporting for July in August | | | | 3. September - Reporting for August in September | | | | Summary - Quarter 1 | | | | Q1 |
|--|-------------------------------------|--------------------|---------------------------|--------------|--|----------------------|---------------------------|--------------|--|-----------------------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|---------|
| | Billing For June | Collection in July | R - Billing not collected | % Collection | Billing For July | Collection in August | R - Billing not collected | % Collection | Billing For August | Collection for in September | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection | |
| 1.Collection for whole demarcation | 13 295 806 | 17 659 479 | 1 929 135 | 133% | - | - | - | #DIV/0! | - | - | - | #DIV/0! | 13 295 806 | 17 659 479 | (4 363 673) | 133% | 133% |
| 2.Collection excl Eskom supplied areas | 13 278 044 | 17 636 807 | 2 030 151 | 133% | - | - | - | #DIV/0! | - | - | - | #DIV/0! | 13 278 044 | 17 636 807 | (4 358 763) | 133% | 133% |
| 3.Collection: Property Rates | 6 497 302 | 11 903 813 | 0 | 183% | - | - | - | #DIV/0! | - | - | - | #DIV/0! | 6 497 302 | 11 903 813 | (5 406 511) | 183% | 183% |
| 4.Total average collection: Electricity (Municipal supplied areas) | 5 815 319 | 4 486 184 | 1 929 135 | 77% | - | - | - | #DIV/0! | - | - | - | #DIV/0! | 5 815 319 | 4 486 184 | 1 929 135 | 77% | 77% |
| 5.Total average collection: Water | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| 6.Total average collection: Wastewater | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| 7.Total average collection: Refuse | 983 185 | 1 269 482 | 0 | 129% | - | - | - | #DIV/0! | - | - | - | #DIV/0! | 983 185 | 1 269 482 | (286 297) | 129% | 129% |
| 8. 7.Total average collection: Interest | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |

Click to view five months

| Complete This Section | | | Quarter 1 Performance Per Ward | | | | | | | | | | | | Summary - Quarter 1 | | | | Q1 |
|-----------------------|----------------------|-----------------------|--------------------------------|-----------------------------|-------------------------------------|--------------|------------------|-------------------------------|-------------------------------------|--------------|--------------------|------------------------------------|-------------------------------------|--------------|---------------------|------------|---------------------------|--------------|---------|
| Services | Electricity Supplier | Ward Name & Number | 1.July | | | | 2. August | | | | 3. September | | | | Billing | Collection | R - Billing not collected | % Collection | |
| | | | Billing For June | Collection for June in July | Rand Value of Billing not collected | % Collection | Billing For July | Collection for July in August | Rand Value of Billing not collected | % Collection | Billing For August | Collection for August in September | Rand Value of Billing not collected | % Collection | | | | | |
| Property Rates Tax | Mun. Supplied | Ward 8 - Mahlabathini | 186 165 | 3 354 852 | 0 | 1802% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 186 165 | 3 354 852 | (3 168 687) | 1802% | 1802% |
| Electricity | | | 331 789 | 232 448 | 99 341 | 70% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 331 789 | 232 448 | 99 341 | 70% | 70% |
| Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Refuse | | | 70 234 | 71 502 | 0 | 102% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 70 234 | 71 502 | (1 268) | 102% | 102% |
| Waste Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Interest | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | | |
| Property Rates Tax | Mun. Supplied | Ward 12 - BA, B & C | 2 712 681 | 5 211 740 | 0 | 192% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 2 712 681 | 5 211 740 | (2 499 059) | 192% | 192% |
| Electricity | | | 4 672 197 | 3 312 788 | 1 359 409 | 71% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 4 672 197 | 3 312 788 | 1 359 409 | 71% | 71% |
| Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Refuse | | | 720 649 | 975 466 | 0 | 135% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 720 649 | 975 466 | (254 817) | 135% | 135% |
| Waste Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Interest | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | | |
| Property Rates Tax | Eskom supplied | Ward 15 - Babanango | 13 997 | 14 320 | 0 | 102% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 13 997 | 14 320 | (323) | 102% | 102% |
| Electricity | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Refuse | | | 3 765 | 8 352 | 0 | 222% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 3 765 | 8 352 | (4 587) | 222% | 222% |
| Waste Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Interest | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | | |
| Property Rates Tax | Mun. Supplied | Ward 18 - Umh. A | 1 475 906 | 1 785 749 | 0 | 121% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 1 475 906 | 1 785 749 | (309 843) | 121% | 121% |
| Electricity | | | 393 892 | 439 117 | 0 | 111% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 393 892 | 439 117 | (45 225) | 111% | 111% |
| Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Refuse | | | 97 200 | 112 449 | 0 | 116% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 97 200 | 112 449 | (15 249) | 116% | 116% |
| Waste Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Interest | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | | |
| Property Rates Tax | Mun. Supplied | Ward 22 - Umh.D & K | 2 108 553 | 1 537 152 | 571 401 | 73% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 2 108 553 | 1 537 152 | 571 401 | 73% | 73% |
| Electricity | | | 417 441 | 501 831 | 0 | 120% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 417 441 | 501 831 | (84 390) | 120% | 120% |
| Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Refuse | | | 91 337 | 101 713 | 0 | 111% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | 91 337 | 101 713 | (10 376) | 111% | 111% |
| Waste Water | | | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! |
| Interest | - | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | | |

" The City of Heritage "



16.4.2 Monthly - Restriction of Free Basic Services to Indigent Households



EBSST01 - EBSST Transactions

Date Printed: 2025/08/07 13:22:38

Year 2025

Month 7

| Date | Customer | Meter Number | Account Number | Surname | CDU | Operator | SGC | TI | Units | Token Data | Rand Value |
|----------------------|-------------|--------------|----------------|----------------------|--------|----------|--------|----|-------|----------------------|------------|
| 7/1/2025 7:08:29 AM | K 0052 | 07151566895 | | BUTHELEZI | XSHPO3 | 16467 | 008225 | 01 | 50.0 | 46290777985650615320 | R 150.01 |
| 7/1/2025 8:19:28 AM | C 1051 | 07144017493 | 003001051 | KHANYILE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 73671831432781041179 | R 150.01 |
| 7/1/2025 8:35:23 AM | SHW 8466 | 04173084668 | | MNGOMEZULU | CMX010 | 60379 | 008225 | 01 | 50.0 | 59913608676937699144 | R 150.01 |
| 7/1/2025 9:13:03 AM | K 0812 | 07137751454 | | GUMEDE | CMX006 | 60379 | 008225 | 01 | 50.0 | 64171792521176778539 | R 150.01 |
| 7/1/2025 9:23:20 AM | B 0925 B | 04227943612 | | MGOBESE | XSPP03 | 84973 | 008225 | 01 | 50.0 | 24053396573000912128 | R 150.01 |
| 7/1/2025 9:28:23 AM | UNIT M 5215 | 04239135215 | | QWABE | CMX005 | 60379 | 008225 | 01 | 50.0 | 69207850053599839664 | R 150.01 |
| 7/1/2025 9:33:20 AM | MBI 0546 | 07144015018 | | ZONDO | XCPI02 | 71528 | 008225 | 01 | 50.0 | 05031570808361085823 | R 150.01 |
| 7/1/2025 9:42:16 AM | M 1859 | 07137754185 | | MLAMBO | XSPP04 | 84973 | 008225 | 01 | 50.0 | 54371348177072215276 | R 150.01 |
| 7/1/2025 9:54:25 AM | K 0861 | 07137785205 | | DLUDLA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 40649820873541992334 | R 150.01 |
| 7/1/2025 9:59:53 AM | K 0376 | 07137746876 | | NKOSI | XCPI03 | 71528 | 008225 | 01 | 50.0 | 52539496473891327754 | R 150.01 |
| 7/1/2025 10:12:34 AM | MK 0940 | 07141109483 | | ZULU | CMX002 | 60379 | 008225 | 01 | 50.0 | 19108167544848732023 | R 150.01 |
| 7/1/2025 10:21:18 AM | D 1689 | 07144127615 | | MTHENJANA | XCPI04 | 71528 | 008225 | 01 | 50.0 | 00991046672935348890 | R 150.01 |
| 7/1/2025 10:31:20 AM | C 1305 | 07137786666 | 000301305 | NTULI | XULU48 | 41371 | 008225 | 01 | 50.0 | 30915795236141042755 | R 150.01 |
| 7/1/2025 10:45:45 AM | C 1030 | 04155007000 | 000301030 | S A MUTUAL LIFE ASS. | XSHPO5 | 16467 | 008225 | 01 | 50.0 | 06893996473996996663 | R 150.01 |
| 7/1/2025 11:24:41 AM | EZ 0118 | 07136909962 | | BIYELA | CMX001 | 60379 | 008225 | 01 | 50.0 | 22425701672417780909 | R 150.01 |
| 7/1/2025 11:27:28 AM | D 0514 | 07136684235 | | XULU | XCPI02 | 71528 | 008225 | 01 | 50.0 | 19639574748926406394 | R 150.01 |
| 7/1/2025 11:35:02 AM | M 0158 | 07137807298 | | ZULU | XCPI03 | 71528 | 008225 | 01 | 50.0 | 65735814613269016599 | R 150.01 |
| 7/1/2025 11:55:46 AM | L 0176 | 07151569352 | 001200176 | MKHIZE | CMX009 | 60379 | 008225 | 01 | 50.0 | 00726566121087067647 | R 150.01 |
| 7/1/2025 11:58:33 AM | M 8726 | 07137748245 | | MTHETHWA | XPNP01 | 84103 | 008225 | 01 | 50.0 | 21263957991885882700 | R 150.01 |
| 7/1/2025 12:27:55 PM | C 0813 | 07138099804 | | MAGWAZA | XULU11 | 48726 | 008225 | 01 | 50.0 | 19485142926491022387 | R 150.01 |
| 7/1/2025 1:10:23 PM | A 0534 | 04102945344 | 001000534 | MDLALOSE | CMX010 | 60379 | 008225 | 01 | 50.0 | 22886035939064986453 | R 150.01 |
| 7/1/2025 1:15:14 PM | EZ 0754 | 07033316055 | | SIBIYA | XULU48 | 41371 | 004010 | 02 | 50.0 | 63927660665453364325 | R 150.01 |
| 7/1/2025 1:44:34 PM | MKZN 4650 | 07138134650 | | BUTHELEZI | XCPI05 | 71528 | 008225 | 01 | 50.0 | 65026979290805111792 | R 150.01 |
| 7/1/2025 1:55:55 PM | K 0834 | 07137785130 | | MCHUNU | XCPI02 | 71528 | 008225 | 01 | 50.0 | 36667867860629502973 | R 150.01 |
| 7/1/2025 1:56:56 PM | K 0511 | 07164338944 | | MKHWANAZI | XPNP05 | 84103 | 008225 | 01 | 50.0 | 19147271922285757259 | R 150.01 |
| 7/1/2025 2:00:33 PM | MBIL 2236 | 04207212236 | | MTSHALI | XPNP04 | 84103 | 008225 | 01 | 50.0 | 09530428118514202341 | R 150.01 |
| 7/1/2025 2:22:57 PM | B 0097 | 07136910093 | 000200097 | MBATHA | XSHPO4 | 16467 | 008225 | 01 | 50.0 | 44547487256135466336 | R 150.01 |
| 7/1/2025 2:37:49 PM | B 0115 | 07151855413 | | MANQELE | XPNP03 | 84103 | 008225 | 01 | 50.0 | 66088736339795498095 | R 150.01 |
| 7/1/2025 2:39:37 PM | A 0043 | 07140269536 | 000100043 | ZULU | CMX005 | 60379 | 008225 | 01 | 50.0 | 34299773723148881001 | R 150.01 |
| 7/1/2025 2:55:56 PM | SISHW 0713 | 07136910713 | | GABELA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 04373952523585467667 | R 150.01 |
| 7/1/2025 3:10:16 PM | MBILAN 863 | 04242357863 | | ZULU | XSHPO5 | 16467 | 008225 | 01 | 50.0 | 41728128335210016737 | R 150.01 |

| | | | | | | | | | | | | |
|----------------------|------------|-------------|-----------|------------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/1/2025 3:39:39 PM | C 0395 | 07131554524 | 000300395 | MNTAMBO | CMX008 | 60379 | 008225 | 01 | 50.0 | 38972128120679786895 | R | 150.01 |
| 7/1/2025 3:52:11 PM | MKZ 3839 | 07144018814 | | MTHEMBU | XULU11 | 48726 | 008225 | 01 | 50.0 | 07321914761750522590 | R | 150.01 |
| 7/1/2025 4:19:16 PM | MKH 9807 | 04192229807 | | MNCUBE | XCPI03 | 71528 | 004010 | 01 | 50.0 | 40301471239498774544 | R | 150.01 |
| 7/1/2025 4:34:59 PM | K 0001 | 07136684136 | 001110001 | XULU | XCPI01 | 71528 | 008225 | 01 | 50.0 | 24518901231875081818 | R | 150.01 |
| 7/1/2025 4:53:14 PM | A 0319 | 07164336559 | 000100319 | SIMELANE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 63695273929194931608 | R | 150.01 |
| 7/1/2025 5:03:25 PM | MBH 4193 | 07137754193 | | SIBIYA | XSPPO5 | 84973 | 008225 | 01 | 50.0 | 65356491154237734337 | R | 150.01 |
| 7/1/2025 5:08:23 PM | D 0664 | 07164337953 | 000400664 | KHUMALO | XCPI04 | 71528 | 008225 | 01 | 50.0 | 26265660741828571857 | R | 150.01 |
| 7/1/2025 5:23:17 PM | C 0854 | 07137842352 | | SHABALALA | CMX003 | 60379 | 008225 | 01 | 50.0 | 43280805338806329824 | R | 150.01 |
| 7/1/2025 5:31:18 PM | C 0801 | 07144114050 | | MATHENJWA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 19154359080008498283 | R | 150.01 |
| 7/1/2025 5:33:34 PM | A 0215 | 07137804170 | 000100215 | SITHOLE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 17828540981532431462 | R | 150.01 |
| 7/1/2025 5:44:32 PM | A 0032 | 07137803529 | 000100032 | Ndlovu | XCPI02 | 71528 | 008225 | 01 | 50.0 | 03414518176940934918 | R | 150.01 |
| 7/1/2025 5:44:47 PM | A 0424 | 07137802380 | | DUMISA | XCPI03 | 71528 | 008225 | 01 | 50.0 | 13208356588597994416 | R | 150.01 |
| 7/1/2025 5:49:07 PM | K 0128 | 07151566960 | | MANQELE | XULU11 | 48726 | 008225 | 01 | 50.0 | 41992776518015443530 | R | 150.01 |
| 7/1/2025 6:02:52 PM | K 0771 | 07137814567 | 001110771 | MGOBHI | CMX008 | 60379 | 008225 | 01 | 50.0 | 06277663738009538526 | R | 150.01 |
| 7/1/2025 6:12:17 PM | L 0048 | 07144128753 | 001200048 | MAGADULELA | CMX009 | 60379 | 008225 | 01 | 50.0 | 30452996472496249854 | R | 150.01 |
| 7/1/2025 6:31:25 PM | A 0271 | 07164343407 | 000100271 | MBATHA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 05965584536382449392 | R | 150.01 |
| 7/1/2025 7:13:51 PM | D 1105 | 07144327207 | 000401105 | NCANANA | XCPI04 | 71528 | 008225 | 01 | 50.0 | 62753164216692995874 | R | 150.01 |
| 7/2/2025 7:19:33 AM | D 1279 | 07144027450 | | Ndlovu | XFNBO1 | 39578 | 008225 | 01 | 50.0 | 28429434983887474705 | R | 150.01 |
| 7/2/2025 7:38:10 AM | SISHW 655 | 07137815655 | | KHANYILE | XULU11 | 48726 | 008225 | 01 | 50.0 | 60349152460639243474 | R | 150.01 |
| 7/2/2025 7:45:49 AM | SHWI 0014 | 07144109415 | | DLAMINI | XSPPO4 | 84973 | 008225 | 01 | 50.0 | 32007269024722343772 | R | 150.01 |
| 7/2/2025 7:50:34 AM | K 0792 | 07137814534 | 001110792 | MDLULI | CMX010 | 60379 | 008225 | 01 | 50.0 | 71715959644946614690 | R | 150.01 |
| 7/2/2025 8:08:03 AM | MBH 3704 | 07164343704 | | MPUNGOSE | CMX004 | 60379 | 008225 | 01 | 50.0 | 43391351954293542242 | R | 150.01 |
| 7/2/2025 8:11:21 AM | K 0090 | 07138081760 | | SHABALALA | XULU48 | 41371 | 008225 | 01 | 50.0 | 52671811476093395260 | R | 150.01 |
| 7/2/2025 8:20:37 AM | MKHAZA 422 | 04205352422 | | SITHOLE | CMX009 | 60379 | 004010 | 01 | 50.0 | 37026584025767573466 | R | 150.01 |
| 7/2/2025 8:38:05 AM | D 1410 | 07153662049 | | ZULU | XULU11 | 48726 | 008225 | 01 | 50.0 | 51640265539993887778 | R | 150.01 |
| 7/2/2025 8:50:49 AM | D 0560 | 07136685885 | | MSWELI | XCPI03 | 71528 | 008225 | 01 | 50.0 | 16087571876737161898 | R | 150.01 |
| 7/2/2025 9:15:24 AM | SHW 0180 | 04185343565 | | MTHEMBU | XPNP01 | 84103 | 008225 | 01 | 50.0 | 52011360482707418996 | R | 150.01 |
| 7/2/2025 9:34:34 AM | SISHW 6148 | 07137846148 | | DLAMINI | XCPI03 | 71528 | 008225 | 01 | 50.0 | 49509907178609731899 | R | 150.01 |
| 7/2/2025 9:45:36 AM | EZ 0753 | 07137833575 | | MPUNGOSE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 59833234541877953796 | R | 150.01 |
| 7/2/2025 9:56:06 AM | K 0429 | 07137749722 | 001110429 | DLADLA | XCPI01 | 71528 | 008225 | 01 | 50.0 | 28099657722598212953 | R | 150.01 |
| 7/2/2025 10:01:15 AM | A 0030 | 07137755059 | 000100030 | DUMISA | XCPI05 | 71528 | 008225 | 01 | 50.0 | 28846507116673702959 | R | 150.01 |
| 7/2/2025 10:01:43 AM | A 0618 | 07136682288 | 000100618 | BUTHELEZI | CMX007 | 60379 | 008225 | 01 | 50.0 | 23461749184028418815 | R | 150.01 |
| 7/2/2025 10:12:19 AM | D 1959 | 07137802570 | | MASONDO | XCPI01 | 71528 | 008225 | 01 | 50.0 | 08839852048003587794 | R | 150.01 |
| 7/2/2025 10:17:20 AM | SHW2 9615 | 07101182447 | | BUTHELEZI | CMX008 | 60379 | 008225 | 01 | 50.0 | 23078976632123865139 | R | 150.01 |
| 7/2/2025 10:31:20 AM | TK 0681 | 07137849597 | | DLAMINI | XULU48 | 41371 | 008225 | 01 | 50.0 | 52027190867289032709 | R | 150.01 |
| 7/2/2025 10:32:33 AM | SHW 0243 | 04174151276 | | BHENGU | XCPI02 | 71528 | 008225 | 01 | 50.0 | 01701871535483102790 | R | 150.01 |
| 7/2/2025 10:38:42 AM | D 0475 | 07131554862 | 004010475 | GAZU | XULU48 | 41371 | 008225 | 01 | 50.0 | 14033636365479192809 | R | 150.01 |
| 7/2/2025 10:39:54 AM | D 761 | 07144313165 | | Shakhane | XULU48 | 41371 | 008225 | 01 | 50.0 | 57409046737298303106 | R | 150.01 |
| 7/2/2025 10:43:06 AM | L 0208 | 07151840431 | 001200208 | MBATHA | CMX002 | 60379 | 008225 | 01 | 50.0 | 46377256731799859088 | R | 150.01 |
| 7/2/2025 10:48:01 AM | GQIKA 1101 | 07138081117 | | NYANDENI | XSHPO4 | 16467 | 008225 | 01 | 50.0 | 33347271978155479683 | R | 150.01 |
| 7/2/2025 11:00:46 AM | C 0784 | 07137843020 | | THUSINI | XULU48 | 41371 | 008225 | 01 | 50.0 | 45523385082819441773 | R | 150.01 |
| 7/2/2025 11:15:20 AM | K 0731 | 07137756248 | | SIBIYA | XCPI01 | 71528 | 008225 | 01 | 50.0 | 19388374839980401499 | R | 150.01 |

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|----------------------|-------------|-------------|-----------|-----------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/2/2025 11:17:49 AM | K 0113 | 07164341781 | | VALOYI | XULU11 | 48726 | 008225 | 01 | 50.0 | 19234621047299143000 | R | 150.01 |
| 7/2/2025 12:18:37 PM | EZ 0169 | 07137849548 | | PHAKATHI | XSHPO5 | 16467 | 008225 | 01 | 50.0 | 42512141922862785403 | R | 150.01 |
| 7/2/2025 12:19:45 PM | GQ 0764 | 07141110952 | | NGEMA | XULU11 | 48726 | 008225 | 01 | 50.0 | 70623381935262007876 | R | 150.01 |
| 7/2/2025 12:46:31 PM | SHW 3153 | 07136683153 | | MNCUBE | XULU48 | 41371 | 008225 | 01 | 50.0 | 18619026173306119424 | R | 150.01 |
| 7/2/2025 1:00:04 PM | MBI 0195 | 07144110413 | | MHLONGO | XULU11 | 48726 | 008225 | 01 | 50.0 | 35407636434286809786 | R | 150.01 |
| 7/2/2025 1:00:44 PM | SHW 2864 | 07144110785 | | KHUMALO | CMX004 | 60379 | 008225 | 01 | 50.0 | 66074960206897883756 | R | 150.01 |
| 7/2/2025 1:04:25 PM | L 0012 | 07082001137 | 001200012 | NTULI | CMX002 | 60379 | 008225 | 01 | 50.0 | 23979494404755000620 | R | 150.01 |
| 7/2/2025 1:30:40 PM | EZIH 9210 | 07136928921 | | MAYISE | CMX010 | 60379 | 008225 | 01 | 50.0 | 64561628971932541735 | R | 150.01 |
| 7/2/2025 1:34:38 PM | K 0277 | 07137785478 | | ZULU | XULU47 | 72907 | 008225 | 01 | 50.0 | 36635257329745347664 | R | 150.01 |
| 7/2/2025 1:39:22 PM | K 0303 | 07136684920 | 001110303 | MKHIZE | CMX003 | 60379 | 008225 | 01 | 50.0 | 39048506066856387909 | R | 150.01 |
| 7/2/2025 2:01:16 PM | SISHWIL 496 | 07153661496 | | LANGA | XULU48 | 41371 | 008225 | 01 | 50.0 | 05789475891674744421 | R | 150.01 |
| 7/2/2025 2:01:23 PM | A 0080 | 07164343670 | 000100080 | SIBIYA | XULU47 | 72907 | 008225 | 01 | 50.0 | 35259538346467173114 | R | 150.01 |
| 7/2/2025 2:04:58 PM | MKZ 8461 | 04160788461 | | MKHIZE | XULU47 | 72907 | 008225 | 01 | 50.0 | 58448186566905896396 | R | 150.01 |
| 7/2/2025 2:09:13 PM | K 0455 | 07136682866 | | CUZE | XSPP02 | 84973 | 008225 | 01 | 50.0 | 65453774261553589778 | R | 150.01 |
| 7/2/2025 2:18:05 PM | SHWI 0148 | 04156055024 | | MBONGWA | CMX003 | 60379 | 008225 | 01 | 50.0 | 70179319960139854243 | R | 150.01 |
| 7/2/2025 2:20:55 PM | K 0617 | 07137747387 | | MHLONGO | XULU47 | 72907 | 008225 | 01 | 50.0 | 15693194106330831927 | R | 150.01 |
| 7/2/2025 2:25:59 PM | D 0677 | 07164341633 | 000400677 | NDLOVU | CMX008 | 60379 | 008225 | 01 | 50.0 | 20584624415456620688 | R | 150.01 |
| 7/2/2025 2:51:00 PM | NTEN 3490 | 07135203490 | | THUNGO | XULU11 | 48726 | 008225 | 01 | 50.0 | 32569875389896940986 | R | 150.01 |
| 7/2/2025 3:09:07 PM | UNIT M 052 | 04233476052 | | SIBISI | CMX003 | 60379 | 004010 | 01 | 50.0 | 67606606591769292873 | R | 150.01 |
| 7/2/2025 3:15:51 PM | MBI 2916 | 07137752916 | | MBATHA | CMX002 | 60379 | 008225 | 01 | 50.0 | 18677754395982750827 | R | 150.01 |
| 7/2/2025 3:15:52 PM | A 0206 | 07137804196 | 000100206 | DLAMINI | CMX002 | 60379 | 008225 | 01 | 50.0 | 19920445699746568669 | R | 150.01 |
| 7/2/2025 3:22:12 PM | SHW 01717 | 04207211717 | | KHANYILE | XPNP03 | 84103 | 008225 | 01 | 50.0 | 43439893968813915314 | R | 150.01 |
| 7/2/2025 3:26:31 PM | k 0037 | 07151855330 | | Nkabinde | XULU48 | 41371 | 008225 | 01 | 50.0 | 03202926582390319642 | R | 150.01 |
| 7/2/2025 3:54:53 PM | MBILA 2919 | 04205352919 | | MTSHALI | XPNP01 | 84103 | 008225 | 01 | 50.0 | 45112560745030615198 | R | 150.01 |
| 7/2/2025 3:59:31 PM | TK 1164 | 04207212178 | | DUNGE | XULU47 | 72907 | 008225 | 01 | 50.0 | 44885963596834292271 | R | 150.01 |
| 7/2/2025 4:12:30 PM | MKZ 2310F | 07142702310 | | NXUMALO | CMX003 | 60379 | 008225 | 01 | 50.0 | 56326479909202549258 | R | 150.01 |
| 7/2/2025 4:29:19 PM | D 1280 | 07144020869 | | MATHE | CMX010 | 60379 | 008225 | 01 | 50.0 | 35692366268800132988 | R | 150.01 |
| 7/2/2025 4:38:24 PM | D 1319 | 07137833633 | | NZIMANDE | CMX007 | 60379 | 008225 | 01 | 50.0 | 34562272229266270474 | R | 150.01 |
| 7/2/2025 4:39:12 PM | A 0294 | 07164336641 | 000100294 | QWABE | CMX007 | 60379 | 008225 | 01 | 50.0 | 22150033679908511968 | R | 150.01 |
| 7/2/2025 4:40:50 PM | GQIK 8320 | 04192228320 | | MCHUNU | XCPI04 | 71528 | 008225 | 01 | 50.0 | 37641204476942001178 | R | 150.01 |
| 7/2/2025 5:06:18 PM | SISW 7830 | 07144117830 | | NENE | CMX005 | 60379 | 008225 | 01 | 50.0 | 22267791432164967401 | R | 150.01 |
| 7/2/2025 5:40:49 PM | M 7365B | 07137748252 | | XABA | CMX001 | 60379 | 008225 | 01 | 50.0 | 43165865704695841153 | R | 150.01 |
| 7/2/2025 5:57:38 PM | A 0094 | 07164336609 | 000100094 | GEBASHE | CMX008 | 60379 | 008225 | 01 | 50.0 | 53400871013621748889 | R | 150.01 |
| 7/2/2025 6:05:45 PM | D 0641 | 07164337854 | 000400641 | ZWANE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 64704218129668786391 | R | 150.01 |
| 7/2/2025 6:09:06 PM | MKZ 1840 | 07151574725 | | SIBIYA | CMX008 | 60379 | 008225 | 01 | 50.0 | 54114852455816480928 | R | 150.01 |
| 7/2/2025 8:31:00 PM | B 0075 | 07137815663 | 000200075 | KHUZWAYO | XCPI03 | 71528 | 008225 | 01 | 50.0 | 24096329260344980286 | R | 150.01 |
| 7/3/2025 5:44:17 AM | C 1068 | 07137802018 | 000301068 | XIMBA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 39087211740355253550 | R | 150.01 |
| 7/3/2025 6:38:04 AM | GQIK 6621 | 04192226621 | | MATHEBULA | XULU11 | 48726 | 008225 | 01 | 50.0 | 71715837047737356011 | R | 150.01 |
| 7/3/2025 6:54:40 AM | K 0754 | 07164337516 | | HLONGWANE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 01492090669110182634 | R | 150.01 |
| 7/3/2025 7:46:59 AM | KSHW 0070 | 07148722254 | | CELE | XULU11 | 48726 | 008225 | 01 | 50.0 | 42028772551473301040 | R | 150.01 |
| 7/3/2025 7:49:05 AM | SHW 3492 | 07137753492 | | KHANYILE | XCPI05 | 71528 | 008225 | 01 | 50.0 | 39102750783321934727 | R | 150.01 |
| 7/3/2025 8:25:44 AM | A 0128 | 07137803578 | 000100128 | MPUNGOSE | XSPP01 | 84973 | 008225 | 01 | 50.0 | 12668358237647985088 | R | 150.01 |

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|----------------------|-------------|-------------|-----------|-----------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/3/2025 9:20:27 AM | A 0015 | 07137753385 | | BUTHELEZI | XSHP04 | 16467 | 008225 | 01 | 50.0 | 65914521074879165799 | R | 150.01 |
| 7/3/2025 9:55:00 AM | C 0945 | 07144119927 | | ZUNGU | XULU11 | 48726 | 008225 | 01 | 50.0 | 47215287738728369295 | R | 150.01 |
| 7/3/2025 10:19:54 AM | EZ 0194 | 07144113359 | | ZULU | XPNP04 | 84103 | 008225 | 01 | 50.0 | 26343915580199697948 | R | 150.01 |
| 7/3/2025 10:20:54 AM | EZIDL 2353 | 07137832353 | | NYUKA | XPNP01 | 84103 | 008225 | 01 | 50.0 | 06498122101813294740 | R | 150.01 |
| 7/3/2025 10:23:30 AM | SISW 5778 | 07144015778 | | ngobese | CMX008 | 60379 | 008225 | 01 | 50.0 | 57132535356060854061 | R | 150.01 |
| 7/3/2025 10:26:39 AM | MKZ 4241 | 04156054241 | | NGQULUNGA | CMX010 | 60379 | 004010 | 01 | 50.0 | 73126807693523214781 | R | 150.01 |
| 7/3/2025 10:33:02 AM | K 0144 | 07136683989 | 001110144 | SITHOLE | CMX007 | 60379 | 008225 | 01 | 50.0 | 05258704450061185410 | R | 150.01 |
| 7/3/2025 10:39:04 AM | A 0592 | 07137803347 | 000100592 | GUMBI | XSHP02 | 16467 | 008225 | 01 | 50.0 | 19957260016740721938 | R | 150.01 |
| 7/3/2025 11:07:34 AM | MBI 0902 | 07144019143 | | NGEMA | XSHP05 | 16467 | 008225 | 01 | 50.0 | 70190360214977176281 | R | 150.01 |
| 7/3/2025 11:15:56 AM | MBI 5128 | 04182165128 | | MSIMANGO | CMX004 | 60379 | 008225 | 01 | 50.0 | 24135560901546559778 | R | 150.01 |
| 7/3/2025 11:38:34 AM | B 0994 | 07137785395 | 000200994 | MASUKU | CMX008 | 60379 | 008225 | 01 | 50.0 | 69397615468208843257 | R | 150.01 |
| 7/3/2025 11:56:07 AM | K 0774 | 07136686487 | | MKHUNU | XULU47 | 72907 | 008225 | 01 | 50.0 | 27741453249147472704 | R | 150.01 |
| 7/3/2025 12:03:08 PM | D 0780 | 07136685034 | | MBUYISA | CMX004 | 60379 | 008225 | 01 | 50.0 | 61649990869413912256 | R | 150.01 |
| 7/3/2025 1:01:47 PM | MBIL 660 | 07137845660 | | HLABISA | CMX005 | 60379 | 008225 | 01 | 50.0 | 19619360120826644198 | R | 150.01 |
| 7/3/2025 1:21:10 PM | MBA 0065 | 07137816158 | | NENE | CMX008 | 60379 | 008225 | 01 | 50.0 | 25099764104558497187 | R | 150.01 |
| 7/3/2025 1:40:38 PM | MBH 4227 | 07137754227 | | SIBIYA | XSPP01 | 84973 | 008225 | 01 | 50.0 | 69087956160219373018 | R | 150.01 |
| 7/3/2025 1:47:47 PM | MKZ 2992 | 04192222992 | | ZUNGU | XULU47 | 72907 | 008225 | 01 | 50.0 | 57642702874141322012 | R | 150.01 |
| 7/3/2025 2:50:41 PM | A 0066 | 07126298582 | 000100066 | MNCUBE | CMX006 | 60379 | 008225 | 01 | 50.0 | 26213035466399144332 | R | 150.01 |
| 7/3/2025 3:13:08 PM | A 0504 | 07144119984 | 000100504 | SHABALALA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 14515153597212786414 | R | 150.01 |
| 7/3/2025 3:14:11 PM | B 0305 | 07136682940 | 000200305 | MBATHA | XULU47 | 72907 | 008225 | 01 | 50.0 | 51639585313260118359 | R | 150.01 |
| 7/3/2025 4:09:54 PM | SHW 2890 | 07137752890 | | MASONDO | CMX009 | 60379 | 008225 | 01 | 50.0 | 63007737021560487959 | R | 150.01 |
| 7/3/2025 4:14:15 PM | K 0093 | 07164337029 | 001110093 | NGCOBO | CMX002 | 60379 | 008225 | 01 | 50.0 | 43989475888601116552 | R | 150.01 |
| 7/3/2025 4:44:01 PM | K 0177 | 07148713410 | | MZILA | XPNP05 | 84103 | 008225 | 01 | 50.0 | 53142924948907084972 | R | 150.01 |
| 7/3/2025 4:53:53 PM | A 0055 | 07137753690 | 000100055 | NGEMA | CMX006 | 60379 | 008225 | 01 | 50.0 | 33390058596997911648 | R | 150.01 |
| 7/3/2025 5:27:44 PM | C 1001 | 07152346768 | 000301002 | HOBE | XCPI02 | 71528 | 008225 | 01 | 50.0 | 08188467080539643877 | R | 150.01 |
| 7/3/2025 5:40:36 PM | UNIT M 522 | 04233477522 | | MPANZA | CMX008 | 60379 | 008225 | 01 | 50.0 | 35239701862778211302 | R | 150.01 |
| 7/3/2025 5:41:10 PM | MB 33021 | 07137833021 | | BUTHELEZI | CMX003 | 60379 | 008225 | 01 | 50.0 | 46669646673658723203 | R | 150.01 |
| 7/3/2025 5:58:16 PM | MBIL 9328 | 07144329328 | | MTHEMBU | XCPI03 | 71528 | 008225 | 01 | 50.0 | 27449985097448606997 | R | 150.01 |
| 7/3/2025 6:12:54 PM | K 0573 | 07137804816 | 001110573 | NSELE | XCPI05 | 71528 | 008225 | 01 | 50.0 | 42340739398838694974 | R | 150.01 |
| 7/3/2025 6:30:25 PM | B 0062 | 07137783853 | 000200062 | MDLETSHE | XULU11 | 48726 | 008225 | 01 | 50.0 | 34488562580761956051 | R | 150.01 |
| 7/3/2025 6:40:13 PM | C 0927 | 07136685364 | 000300927 | NGEMA | XCPI04 | 71528 | 008225 | 01 | 50.0 | 13071418061136616093 | R | 150.01 |
| 7/3/2025 7:16:02 PM | K 0269 | 07136685950 | 001110269 | MAGUBANE | XCPI05 | 71528 | 008225 | 01 | 50.0 | 00407415019637133524 | R | 150.01 |
| 7/3/2025 8:23:49 PM | A 0304 | 07137814294 | | CHONCO | XCPI03 | 71528 | 008225 | 01 | 50.0 | 13016408794778078353 | R | 150.01 |
| 7/4/2025 6:09:46 AM | UNIT D 765 | 07153465765 | | NENE | XCPI01 | 71528 | 008225 | 01 | 50.0 | 45956899523519825119 | R | 150.01 |
| 7/4/2025 7:03:54 AM | 07126296842 | 07126296842 | | MSIMANGO | CMX005 | 60379 | 008225 | 01 | 50.0 | 14983020556341645422 | R | 150.01 |
| 7/4/2025 7:22:20 AM | B 1012 | 07136927972 | 000201012 | GAMA | XULU11 | 48726 | 008225 | 01 | 50.0 | 12120918900456581438 | R | 150.01 |
| 7/4/2025 8:21:57 AM | D 0783 | 07136685026 | 000400783 | KHANYILE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 49828680319159263853 | R | 150.01 |
| 7/4/2025 8:58:50 AM | SAN 0128 | 07141077516 | | SHANDU | CMX008 | 60379 | 008225 | 01 | 50.0 | 47510656300107597179 | R | 150.01 |
| 7/4/2025 9:03:06 AM | K 0014 | 07144122392 | | KHUMALO | XCPI03 | 71528 | 008225 | 01 | 50.0 | 68923263123964280371 | R | 150.01 |
| 7/4/2025 9:23:21 AM | MKHA 2554 | 04205352554 | | KHUMALO | CMX002 | 60379 | 008225 | 01 | 50.0 | 53355567070880861470 | R | 150.01 |
| 7/4/2025 9:39:01 AM | MKZ 1810 | 07144119810 | | GAZU | XULU47 | 72907 | 008225 | 01 | 50.0 | 32363382370981105917 | R | 150.01 |
| 7/4/2025 10:27:26 AM | A 0333 | 07144028185 | | MVELASE | CMX005 | 60379 | 008225 | 01 | 50.0 | 55178694060711413177 | R | 150.01 |

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|----------------------|-------------|-------------|-----------|-------------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/4/2025 10:57:22 AM | A 0085 | 07137786427 | 001000185 | SHANDU | CMX002 | 60379 | 008225 | 01 | 50.0 | 05201588232854199156 | R | 150.01 |
| 7/4/2025 11:13:32 AM | TKZ 1827 | 07137751827 | | DUNGE | XULU11 | 48726 | 008225 | 01 | 50.0 | 30043617005241766916 | R | 150.01 |
| 7/4/2025 11:42:02 AM | TK 4093 | 07137816182 | | BIYELA | XPNP03 | 84103 | 008225 | 01 | 50.0 | 34571473195378966062 | R | 150.01 |
| 7/4/2025 11:43:11 AM | K 0005 | 07136684110 | 001110005 | KHUMALO | XCPI01 | 71528 | 008225 | 01 | 50.0 | 12266891950729205351 | R | 150.01 |
| 7/4/2025 12:11:39 PM | MKZ 1111 | 07140268769 | | NDWANDWE | CMX007 | 60379 | 008225 | 01 | 50.0 | 44056359439673427936 | R | 150.01 |
| 7/4/2025 12:53:48 PM | NEWLAND 01 | 07152402454 | | Shezi | CMX009 | 60379 | 008225 | 01 | 50.0 | 57381719175664958635 | R | 150.01 |
| 7/4/2025 1:11:19 PM | B 0973 | 07144233223 | 000200973 | NKOSI | XULU11 | 48726 | 008225 | 01 | 50.0 | 37806333460412309013 | R | 150.01 |
| 7/4/2025 1:35:39 PM | K 0875 | 07137785148 | | NTOMBELA | XCPI02 | 71528 | 008225 | 01 | 50.0 | 00046622178254640231 | R | 150.01 |
| 7/4/2025 1:43:27 PM | MKHAZ 9188 | 07141110846 | | DLAMINI | XSHP01 | 16467 | 008225 | 01 | 50.0 | 19713590128104046250 | R | 150.01 |
| 7/4/2025 2:16:17 PM | EZIHL0554 | 07144122087 | | MKHIZE | CMX010 | 60379 | 008225 | 01 | 50.0 | 65988813837551360835 | R | 150.01 |
| 7/4/2025 3:17:28 PM | MK 1332 | 07034662366 | | NXUMALO | XFNB04 | 39578 | 004010 | 02 | 50.0 | 73118994192898656829 | R | 150.01 |
| 7/4/2025 4:53:18 PM | K 0766 | 07141109905 | 001110766 | DLAMINI | CMX008 | 60379 | 008225 | 01 | 50.0 | 01113357664485932609 | R | 150.01 |
| 7/4/2025 5:13:52 PM | MBANG 8657 | 07141111711 | | MAGWAZA | XULU47 | 72907 | 008225 | 01 | 50.0 | 29473823262447677151 | R | 150.01 |
| 7/4/2025 5:17:01 PM | SHW 3511 | 04192223511 | | BUTHELEZI | CMX004 | 60379 | 008225 | 01 | 50.0 | 08932881257644871658 | R | 150.01 |
| 7/4/2025 5:42:17 PM | MKHA 4885 | 07137784885 | | ZUNGU | XPNP04 | 84103 | 008225 | 01 | 50.0 | 05688785169586676173 | R | 150.01 |
| 7/4/2025 10:00:41 PM | K 0270 | 07136684888 | 001110270 | MAGUBANE | XCPI05 | 71528 | 008225 | 01 | 50.0 | 35773899110958121227 | R | 150.01 |
| 7/5/2025 8:23:52 AM | D 1632 | 07164337557 | | MTHEMBU | XFNB05 | 39578 | 008225 | 01 | 50.0 | 16013336689131245293 | R | 150.01 |
| 7/5/2025 9:31:55 AM | K 0099 | 07164341765 | 001110099 | MKHIZE | XULU47 | 72907 | 008225 | 01 | 50.0 | 63757858778509142844 | R | 150.01 |
| 7/5/2025 9:52:07 AM | MASHON 2307 | 07153467233 | | Zulu | CMX006 | 60379 | 008225 | 01 | 50.0 | 48517096630796359842 | R | 150.01 |
| 7/5/2025 9:53:52 AM | K 0446 | 07137736497 | | MKHIZE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 37844503415606453166 | R | 150.01 |
| 7/5/2025 10:18:41 AM | A 0123 | 07136683609 | 000100123 | SIBUYANE | XCPI04 | 71528 | 008225 | 01 | 50.0 | 31740559915327988913 | R | 150.01 |
| 7/5/2025 10:38:49 AM | EZ 0171 | 07137781865 | | PHAKATHI | CMX001 | 60379 | 008225 | 01 | 50.0 | 40132649313761673879 | R | 150.01 |
| 7/5/2025 11:07:33 AM | B 0004 | 07137833690 | 000200004 | Mmakhathini | CMX007 | 60379 | 008225 | 01 | 50.0 | 03794729110946221443 | R | 150.01 |
| 7/5/2025 12:40:59 PM | SISHW 5040 | 07144115040 | | MFEKA | CMX005 | 60379 | 008225 | 01 | 50.0 | 67160544566313966981 | R | 150.01 |
| 7/5/2025 2:46:30 PM | MKZ 9544 | 07140269544 | | BUTHELEZI | XULU47 | 72907 | 008225 | 01 | 50.0 | 40508975156315743915 | R | 150.01 |
| 7/5/2025 3:14:30 PM | C 1007 | 04175432741 | 000301007 | DLAMINI | XCPI05 | 71528 | 004010 | 01 | 50.0 | 20515783855482207291 | R | 150.01 |
| 7/5/2025 3:21:11 PM | SISW 6163 | 07168456163 | | NZUZU | XULU11 | 48726 | 008225 | 01 | 50.0 | 67906452436952235961 | R | 150.01 |
| 7/5/2025 3:46:27 PM | MBIL 2679 | 04205352679 | | MBUYISA | CMX003 | 60379 | 008225 | 01 | 50.0 | 16506579383016544389 | R | 150.01 |
| 7/5/2025 4:03:47 PM | C 0113 | 07168466931 | | XULU | XSHP01 | 16467 | 008225 | 01 | 50.0 | 69509214822571757194 | R | 150.01 |
| 7/5/2025 8:15:55 PM | D 0738 | 07137789231 | 000400738 | MATHE | XULU47 | 72907 | 008225 | 01 | 50.0 | 16591517796530420283 | R | 150.01 |
| 7/6/2025 6:53:46 AM | D 1376 | 07168382807 | | SITHOLE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 54934468074246062885 | R | 150.01 |
| 7/6/2025 9:55:30 AM | 07126303523 | 07126303523 | | H.F MBATHA | CMX010 | 60379 | 004010 | 01 | 50.0 | 50344575086650303908 | R | 150.01 |
| 7/6/2025 11:44:52 AM | MBI 0712 | 07144029571 | | BUTHELEZI | CMX005 | 60379 | 008225 | 01 | 50.0 | 63125292399747831766 | R | 150.01 |
| 7/6/2025 1:08:14 PM | K 0077 | 07164337045 | 001110077 | ZULU | XPNP02 | 84103 | 008225 | 01 | 50.0 | 38941799692782787130 | R | 150.01 |
| 7/7/2025 10:53:34 AM | TKZ 1544 | 07137851544 | | NTOMBELA | XULU47 | 72907 | 008225 | 01 | 50.0 | 06817775761171379040 | R | 150.01 |
| 7/7/2025 11:43:08 AM | A 0738 | 07084083919 | | LINDA | XSPPO5 | 84973 | 008225 | 01 | 50.0 | 12214572713149362019 | R | 150.01 |
| 7/7/2025 11:44:24 AM | TK 1657 | 07033327763 | | SIBIYA | XPNP03 | 84103 | 004010 | 02 | 50.0 | 43263990311039589857 | R | 150.01 |
| 7/7/2025 11:52:04 AM | C 0865 | 07154387521 | | DLAMINI | XULU48 | 41371 | 008225 | 01 | 50.0 | 13031652094352397288 | R | 150.01 |
| 7/7/2025 2:36:46 PM | C 0895 | 07144023244 | | MHLONGO | XCPI01 | 71528 | 008225 | 01 | 50.0 | 46038774536538495409 | R | 150.01 |
| 7/7/2025 3:12:40 PM | SHB 0251 | 07143999568 | | NXUMALO | CMX004 | 60379 | 008225 | 01 | 50.0 | 32213025208226040587 | R | 150.01 |
| 7/7/2025 3:23:21 PM | MBILA 9565 | 07039329565 | | MTHETHWA | CMX008 | 60379 | 008225 | 01 | 50.0 | 42988921433707638850 | R | 150.01 |
| 7/7/2025 3:31:39 PM | MKZ 7730 | 07141077730 | | MNCUBE | XSHP03 | 16467 | 008225 | 01 | 50.0 | 31425524767965199963 | R | 150.01 |

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|-----------------------|-------------|-------------|-----------|------------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/7/2025 3:46:32 PM | MKH 8163 | 04192228163 | | DLAMINI | XULU11 | 48726 | 008225 | 01 | 50.0 | 14935872748295901958 | R | 150.01 |
| 7/7/2025 4:53:10 PM | MK 0715 | 07141111646 | | SIBIYA | XFNB03 | 39578 | 008225 | 01 | 50.0 | 51415806224616098275 | R | 150.01 |
| 7/7/2025 5:05:23 PM | K 0030 | 07136684011 | 001110030 | BUTHLEZI | CMX007 | 60379 | 008225 | 01 | 50.0 | 35869423256345077726 | R | 150.01 |
| 7/7/2025 5:26:45 PM | C 0378 | 07144113003 | 000300378 | SOKHULU | XCPI05 | 71528 | 008225 | 01 | 50.0 | 53496057247566767301 | R | 150.01 |
| 7/7/2025 6:10:42 PM | A 0360 | 04102945369 | | MADE | XULU11 | 48726 | 008225 | 01 | 50.0 | 67904051391351794126 | R | 150.01 |
| 7/8/2025 8:56:31 AM | L 0406 | 07037017451 | 001200406 | MNGOMEZULU | XULU48 | 41371 | 008225 | 01 | 50.0 | 34176980765512654172 | R | 150.01 |
| 7/8/2025 10:56:14 AM | K 0334 | 07151386427 | | Shwala | XULU47 | 72907 | 008225 | 01 | 50.0 | 28576257407923138508 | R | 150.01 |
| 7/8/2025 11:35:00 AM | C 0411 | 07144021271 | | NDLOVU | XULU47 | 72907 | 008225 | 01 | 50.0 | 58188125311370452538 | R | 150.01 |
| 7/8/2025 1:31:10 PM | D 1465 | 07164342987 | 000401465 | MBHENSE | XCPI05 | 71528 | 008225 | 01 | 50.0 | 10910483786142416400 | R | 150.01 |
| 7/8/2025 2:58:47 PM | EZIHL 2152 | 04207212152 | | magwaza | XULU47 | 72907 | 008225 | 01 | 50.0 | 09773646408534464031 | R | 150.01 |
| 7/8/2025 3:38:57 PM | NEWLAND 918 | 07126739189 | | MAZIBUKO | XSHP03 | 16467 | 008225 | 01 | 50.0 | 48488496994940966397 | R | 150.01 |
| 7/8/2025 5:07:31 PM | C 1180 | 07137749086 | | ZWANE | XULU47 | 72907 | 008225 | 01 | 50.0 | 43587969121571419417 | R | 150.01 |
| 7/8/2025 5:09:32 PM | K 0265 | 07137784711 | | GUMEDE | XSHP05 | 16467 | 008225 | 01 | 50.0 | 40601427828280152292 | R | 150.01 |
| 7/8/2025 9:28:38 PM | C 1294 | 07144116311 | 000301294 | ZUNGU | XCPI01 | 71528 | 008225 | 01 | 50.0 | 65922132228968236570 | R | 150.01 |
| 7/9/2025 10:40:07 AM | K 0276 | 07154388172 | 001110276 | MPUNGOSE | XCPI01 | 71528 | 008225 | 01 | 50.0 | 65571855899915886467 | R | 150.01 |
| 7/9/2025 11:39:42 AM | QHP 0100 | 07144110322 | | MBATHA | XPNP01 | 84103 | 008225 | 01 | 50.0 | 46859709145411710424 | R | 150.01 |
| 7/9/2025 1:11:29 PM | MKZ 7948 | 07144329500 | | MAZIBUKO | CMX002 | 60379 | 008225 | 01 | 50.0 | 58189084578430605926 | R | 150.01 |
| 7/9/2025 3:41:16 PM | K 0176 | 07137756537 | | KHUMALO | CMX003 | 60379 | 008225 | 01 | 50.0 | 52727957688449710693 | R | 150.01 |
| 7/9/2025 4:17:42 PM | D 1583 | 07138100321 | 000401583 | ZWANE | XSPPO2 | 84973 | 008225 | 01 | 50.0 | 24303511478182291030 | R | 150.01 |
| 7/9/2025 5:21:52 PM | k 0088 | 07137802844 | | DUBAZANA | XULU47 | 72907 | 008225 | 01 | 50.0 | 40217730692322588273 | R | 150.01 |
| 7/9/2025 5:36:30 PM | D 0537 | 07164342045 | | DLOMO | XCPI04 | 71528 | 008225 | 01 | 50.0 | 65823223693321292954 | R | 150.01 |
| 7/9/2025 6:18:51 PM | K 0017 | 07164342532 | | ZINDELA | XSPPO1 | 84973 | 008225 | 01 | 50.0 | 08701885281682583870 | R | 150.01 |
| 7/10/2025 6:13:10 AM | C 1157 | 04168009969 | 000301157 | MADLALA | XULU11 | 48726 | 008225 | 01 | 50.0 | 55552649410938444091 | R | 150.01 |
| 7/10/2025 9:01:02 AM | D 1292 | 07153530402 | | KHUMALO | XFNB02 | 39578 | 008225 | 01 | 50.0 | 47952610355824274597 | R | 150.01 |
| 7/10/2025 12:08:12 PM | MKZ 6663 | 04155006663 | | | XULU47 | 72907 | 004010 | 01 | 50.0 | 10262409303279814258 | R | 150.01 |
| 7/10/2025 12:12:33 PM | MBS 1934 | 07148721934 | | KHANYILE | XULU48 | 41371 | 008225 | 01 | 50.0 | 56012280825562895455 | R | 150.01 |
| 7/10/2025 2:48:50 PM | C 1107 | 04168009415 | 000301107 | MBATHA | XULU48 | 41371 | 008225 | 01 | 50.0 | 08299537880069009507 | R | 150.01 |
| 7/10/2025 2:58:54 PM | SHW 0850 | 07137851510 | | MSEZANE | XULU11 | 48726 | 008225 | 01 | 50.0 | 21351712188702705015 | R | 150.01 |
| 7/10/2025 4:46:15 PM | MKZ 8990 | 07140271292 | | KHANYILE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 44324920167512014173 | R | 150.01 |
| 7/10/2025 5:57:50 PM | K 0048 | 07164342656 | | SHONGWE | XULU11 | 48726 | 008225 | 01 | 50.0 | 06425189103317624021 | R | 150.01 |
| 7/10/2025 6:11:37 PM | EZI 3660 | 04156663660 | | XULU | CMX007 | 60379 | 008225 | 01 | 50.0 | 66340314460355837239 | R | 150.01 |
| 7/10/2025 6:47:31 PM | K 0806 | 07168454721 | | TSWALA | CMX004 | 60379 | 008225 | 01 | 50.0 | 70211161196810172459 | R | 150.01 |
| 7/10/2025 9:11:49 PM | L 0341 | 07144117541 | 001200341 | SIMELANE | XCPI03 | 71528 | 008225 | 01 | 50.0 | 60418578867081050669 | R | 150.01 |
| 7/11/2025 8:11:23 AM | D 0541 | 07136684722 | 000400541 | MABASO | CMX009 | 60379 | 008225 | 01 | 50.0 | 54973561599489033808 | R | 150.01 |
| 7/11/2025 10:50:51 AM | K 0532 | 07137756123 | | MNGOMEZULU | XCPI02 | 71528 | 008225 | 01 | 50.0 | 00952059236698754315 | R | 150.01 |
| 7/11/2025 1:56:31 PM | A 0292 | 07136683690 | | XULU | XULU48 | 41371 | 008225 | 01 | 50.0 | 64281567648881930402 | R | 150.01 |
| 7/11/2025 3:32:47 PM | A 0502 | 04157035660 | 000100502 | MHLONGO | CMX007 | 60379 | 008225 | 01 | 50.0 | 11619830684326228665 | R | 150.01 |
| 7/11/2025 3:42:51 PM | MKZ 6637 | 07144028177 | | KHUMALO | XULU47 | 72907 | 008225 | 01 | 50.0 | 17754982376430497569 | R | 150.01 |
| 7/11/2025 4:41:28 PM | MKHZ 9787 | 07144109787 | | BIYELA | XULU47 | 72907 | 008225 | 01 | 50.0 | 05972045420911832773 | R | 150.01 |
| 7/11/2025 4:58:18 PM | A 0331 | 07137803362 | 000100331 | NTOMBELA | XCPI05 | 71528 | 008225 | 01 | 50.0 | 0191050392235058645 | R | 150.01 |
| 7/11/2025 5:54:09 PM | A 0583 | 07137831850 | 000100583 | MYENI | XSPPO4 | 84973 | 008225 | 01 | 50.0 | 52182019878204294704 | R | 150.01 |
| 7/11/2025 7:38:12 PM | A 0615 | 07137802802 | 000100615 | NZAMA | XULU11 | 48726 | 008225 | 01 | 50.0 | 29816198374124075783 | R | 150.01 |

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|-----------------------|-------------|-------------|-----------|----------|--------|-------|--------|----|------|----------------------|---|--------|
| 7/13/2025 9:19:55 AM | K 0374 | 07151384588 | | MKHIZE | CMX002 | 60379 | 008225 | 01 | 50.0 | 18210382810271672955 | R | 150.01 |
| 7/13/2025 9:26:29 AM | MBIL 0487 | 07144120487 | | MANQELE | CMX009 | 60379 | 008225 | 01 | 50.0 | 69501842681973990391 | R | 150.01 |
| 7/13/2025 5:14:57 PM | D 1195 | 07144313173 | | Mlaba | CMX009 | 60379 | 008225 | 01 | 50.0 | 12254872386513774333 | R | 150.01 |
| 7/14/2025 2:22:16 PM | SISHWI 9134 | 04178819134 | | MTSHALI | CMX001 | 60379 | 008225 | 01 | 50.0 | 61224291810591352060 | R | 150.01 |
| 7/14/2025 2:37:48 PM | K 0458 | 07164336898 | 001110458 | Mchunu | XULU47 | 72907 | 008225 | 01 | 50.0 | 01897923233321308770 | R | 150.01 |
| 7/14/2025 5:10:55 PM | MK 1180 | 07141078860 | | MBOMA | XSHP05 | 16467 | 008225 | 01 | 50.0 | 32338031363568611442 | R | 150.01 |
| 7/15/2025 10:53:00 AM | B 0006 | 07137842188 | 000200173 | NKOSI | XULU48 | 41371 | 008225 | 01 | 50.0 | 40901795353498007170 | R | 150.01 |
| 7/15/2025 11:44:41 AM | C 1100 | 07137736729 | 000301100 | DLAMINI | XPNP03 | 84103 | 008225 | 01 | 50.0 | 29694649939623956847 | R | 150.01 |
| 7/15/2025 12:10:01 PM | K 0260 | 07164337466 | | DLAMINI | XULU47 | 72907 | 008225 | 01 | 50.0 | 41384016329602091150 | R | 150.01 |
| 7/15/2025 1:50:04 PM | C 1354 | 07076577779 | 000301354 | ZULU | XPNP02 | 84103 | 004010 | 01 | 50.0 | 38950488809962433929 | R | 150.01 |
| 7/15/2025 1:50:24 PM | EZI 0057 | 07137849431 | | SHONGWE | XULU47 | 72907 | 008225 | 01 | 50.0 | 26986049677168044093 | R | 150.01 |
| 7/15/2025 2:04:10 PM | MKZ 0935 | 07150290935 | | NGEMA | XULU47 | 72907 | 008225 | 01 | 50.0 | 42955835256194336625 | R | 150.01 |
| 7/15/2025 2:19:12 PM | SHW 0715 | 04160790715 | | NGCOBO | CMX010 | 60379 | 008225 | 01 | 50.0 | 60380391234218969187 | R | 150.01 |
| 7/16/2025 7:57:21 AM | B 0389 | 07135203268 | | MABASO | XSHP02 | 16467 | 008225 | 01 | 50.0 | 36073492329915769753 | R | 150.01 |
| 7/16/2025 10:36:09 AM | NEW 7985 | 07143999584 | | KHOZA | XSHP03 | 16467 | 008225 | 01 | 50.0 | 43921777348619152603 | R | 150.01 |
| 7/16/2025 2:17:01 PM | C 0966 | 04171308994 | 000300966 | DLUDLA | XULU47 | 72907 | 008225 | 01 | 50.0 | 09021698477651847461 | R | 150.01 |
| 7/16/2025 2:58:01 PM | D 0708 | 07136685422 | 000400708 | XULU | XSHP03 | 16467 | 008225 | 01 | 50.0 | 45261156055362714243 | R | 150.01 |
| 7/16/2025 3:28:14 PM | L 0049 | 07151568198 | 001200049 | MHLONGO | CMX007 | 60379 | 008225 | 01 | 50.0 | 65752956169766329780 | R | 150.01 |
| 7/16/2025 4:11:12 PM | QHIB 9656 | 07101183726 | | MCHUNU | XFNB03 | 39578 | 008225 | 01 | 50.0 | 59687582150570867515 | R | 150.01 |
| 7/16/2025 6:39:08 PM | SIS 7725 | 07101182397 | | MLANGENI | XCPI03 | 71528 | 004010 | 01 | 50.0 | 67104440529532427359 | R | 150.01 |
| 7/17/2025 12:02:59 PM | K 0301 | 07136928871 | 001110301 | MBONANE | XSHP02 | 16467 | 008225 | 01 | 50.0 | 22316646474101591622 | R | 150.01 |

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|-----------------------|-------------|-------------|-----------|------------|--------|-------|--------|----|----------------|-------------------------|---|-------------------|
| 7/17/2025 5:12:52 PM | MKZ 0040 | 07144120040 | | ZULU | CMX009 | 60379 | 008225 | 01 | 50.0 | 11870755413184927870 | R | 150.01 |
| 7/18/2025 9:09:17 AM | SISHW 7712 | 04233477712 | | MTSHALI | XCPI04 | 71528 | 008225 | 01 | 50.0 | 22342800397218699270 | R | 150.01 |
| 7/18/2025 1:19:51 PM | A 0458 | 07137802679 | 000100458 | MNGADI | CMX007 | 60379 | 008225 | 01 | 50.0 | 54079197362748036858 | R | 150.01 |
| 7/18/2025 3:02:11 PM | MBANG 171 | 07137747171 | | BIYELA | XPNP02 | 84103 | 008225 | 01 | 50.0 | 33140773202826193076 | R | 150.01 |
| 7/18/2025 3:59:50 PM | SISHWILI 72 | 07101182272 | | BUTHELEZI | CMX006 | 60379 | 008225 | 01 | 50.0 | 35319866783735254354 | R | 150.01 |
| 7/18/2025 6:27:47 PM | MKZ0269 | 07151566903 | | MHLONGO | XCPI04 | 71528 | 008225 | 01 | 50.0 | 54984533528832242883 | R | 150.01 |
| 7/19/2025 11:13:27 AM | A 0141 | 07137803552 | 000100141 | NKOSI | CMX001 | 60379 | 008225 | 01 | 50.0 | 08494460216280676843 | R | 150.01 |
| 7/19/2025 1:26:27 PM | TKZ 2630 | 04236102630 | | MKHIZE | XSHPO3 | 16467 | 008225 | 01 | 50.0 | 68175510869886359309 | R | 150.01 |
| 7/19/2025 1:49:00 PM | K 0648 | 07136911000 | | KHUMALO | CMX005 | 60379 | 008225 | 01 | 50.0 | 61706088018214707037 | R | 150.01 |
| 7/21/2025 9:08:32 AM | MKHAZAN 74 | 07154743574 | | KHUMALO | XULU48 | 41371 | 008225 | 01 | 50.0 | 71842505771599991548 | R | 150.01 |
| 7/21/2025 9:19:57 AM | C 0846 | 07154743566 | 000300846 | Dlamini | XULU48 | 41371 | 008225 | 01 | 50.0 | 70542780405814909012 | R | 150.01 |
| 7/21/2025 9:21:56 AM | SISHW 7129 | 07144117129 | | MASANGO | XNBK03 | 84973 | 008225 | 01 | 50.0 | 31985810614435978229 | R | 150.01 |
| 7/21/2025 12:15:03 PM | SISW 6290 | 07151576290 | | NGUBANE | XULU47 | 72907 | 008225 | 01 | 50.0 | 18109578799883895506 | R | 150.01 |
| 7/21/2025 2:01:59 PM | NEW 4385 | 07137734385 | | MHLONGO | CMX006 | 60379 | 008225 | 01 | 50.0 | 21363140056850649531 | R | 150.01 |
| 7/21/2025 2:27:03 PM | SANG 7051 | 07138136705 | | DLAMINI | XCPI01 | 71528 | 008225 | 01 | 50.0 | 21691356019061634246 | R | 150.01 |
| 7/21/2025 4:14:40 PM | HLABENI 913 | 04205350913 | | KHANYILE | CMX004 | 60379 | 008225 | 01 | 50.0 | 09524634132003291587 | R | 150.01 |
| 7/21/2025 6:02:16 PM | MKZ 0902 | 07151859290 | | SIBISI | CMX006 | 60379 | 008225 | 01 | 50.0 | 33004182773910192681 | R | 150.01 |
| 7/21/2025 7:11:53 PM | k 0306 | 07164336864 | | DLAMINI | XCPI05 | 71528 | 008225 | 01 | 50.0 | 01351415240973673543 | R | 150.01 |
| 7/21/2025 7:34:11 PM | TKZ 783 | 07137808783 | | SIBIYA | XCPI03 | 71528 | 008225 | 01 | 50.0 | 29928829364579124218 | R | 150.01 |
| 7/22/2025 11:20:43 AM | A 0565 | 07148712776 | 000100565 | MAPHUMULO | XULU48 | 41371 | 008225 | 01 | 50.0 | 42361825970844192251 | R | 150.01 |
| 7/22/2025 11:51:18 AM | MKAZ 3752 | 07126733752 | | SHANDU | XULU47 | 72907 | 008225 | 01 | 50.0 | 45372596701525331480 | R | 150.01 |
| 7/22/2025 11:55:53 AM | K 0007 | 07144330052 | 001110007 | SANGWENI | XULU47 | 72907 | 008225 | 01 | 50.0 | 50767654998096950140 | R | 150.01 |
| 7/22/2025 4:28:50 PM | K 0523 | 07151567927 | 001110523 | NGEMA | XSHPO4 | 16467 | 008225 | 01 | 50.0 | 26558555768146238497 | R | 150.01 |
| 7/24/2025 9:08:23 AM | K 0432 | 07137746827 | 001110432 | DLAMINI | XSHPO5 | 16467 | 008225 | 01 | 50.0 | 72534483281390923695 | R | 150.01 |
| 7/24/2025 10:00:46 AM | MBIL 688 | 07137806688 | | NTSHANGASE | CMX009 | 60379 | 008225 | 01 | 50.0 | 21693404906873150869 | R | 150.01 |
| 7/24/2025 11:18:10 AM | M 2880 | 07168382880 | | ZUNGU | XULU47 | 72907 | 008225 | 01 | 50.0 | 00018978245025518979 | R | 150.01 |
| 7/25/2025 10:17:09 AM | K 0748 | 07137756701 | 001110748 | SIBISI | XCPI04 | 71528 | 008225 | 01 | 50.0 | 23607973292326588745 | R | 150.01 |
| 7/25/2025 4:47:02 PM | A 0500 | 07144232738 | | SITHOLE | CMX006 | 60379 | 008225 | 01 | 50.0 | 14577865389069597695 | R | 150.01 |
| 7/27/2025 9:55:13 AM | SISHW 581 | 07144233561 | | MPONTSHANA | XSHPO4 | 16467 | 008225 | 01 | 50.0 | 30871927587444209601 | R | 150.01 |
| 7/27/2025 6:34:30 PM | MKZ 4689 | 07151854689 | | ZUNGU | XCPI05 | 71528 | 008225 | 01 | 50.0 | 26174888687920811416 | R | 150.01 |
| 7/28/2025 8:06:58 AM | A 0437 | 07164338688 | 000100437 | MLABA | XULU48 | 41371 | 008225 | 01 | 50.0 | 30296791486768395198 | R | 150.01 |
| 7/28/2025 9:31:18 AM | C 0798 | 07137747981 | 000300798 | SITOLE | XSHPO3 | 16467 | 008225 | 01 | 50.0 | 12210289941412867292 | R | 150.01 |
| 7/28/2025 10:23:29 AM | D 0699 | 07136929101 | 000400699 | MBATHA | XULU47 | 72907 | 008225 | 01 | 50.0 | 64914638351897544775 | R | 150.01 |
| 7/28/2025 11:07:33 AM | D 1512 | 07154742725 | 000401512 | NTSELE | XCPI02 | 71528 | 008225 | 01 | 50.0 | 41097005059619073031 | R | 150.01 |
| 7/28/2025 2:39:14 PM | MKZ 5643 | 07137785643 | | NTETHA | XSHPO2 | 16467 | 008225 | 01 | 50.0 | 68352759591744305838 | R | 150.01 |
| 7/28/2025 7:55:10 PM | D 1367 | 07136681967 | 000401367 | NXUMALO | XNBK03 | 84973 | 008225 | 01 | 50.0 | 62695473308667545818 | R | 150.01 |
| 7/29/2025 8:39:42 AM | K 0132 | 07136686446 | 111000132 | MLOTSHWA | CMX010 | 60379 | 008225 | 01 | 50.0 | 68149613908223594536 | R | 150.01 |
| 7/29/2025 1:29:06 PM | K 0480 | 07136927808 | 001110480 | MAGWAZA | XCPI04 | 71528 | 008225 | 01 | 50.0 | 05780977609434674235 | R | 150.01 |
| 7/31/2025 9:12:52 AM | C 0796 | 07137803818 | | NGCOBO | XPNP03 | 84103 | 008225 | 01 | 50.0 | 28654250083602344189 | R | 150.01 |
| 7/31/2025 1:46:35 PM | A 0265 | 07136682106 | 000100265 | MBATHA | XULU48 | 41371 | 004010 | 01 | 50.0 | 71688780875072858322 | R | 150.01 |
| 7/31/2025 3:07:42 PM | SWHL 777 | 07137807777 | | BUTHELEZI | XSHPO3 | 16467 | 008225 | 01 | 50.0 | 19555257613638377322 | R | 150.01 |
| | | 303 | | | | | | | 15150.0 | Total Rand Value | | R45 453.03 |

" The City of Heritage "



16.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

" The City of Heritage "



| Property Rates Reconciliation | | | | | | |
|--------------------------------|-------------------------|-----------------------|--------------------|-------------------------|-------------------------|-----------------------|
| Province | KZN | | | | | |
| District | Zululand District | | | | | |
| Type | LM | | | | | |
| Municipal Name | Ulundi | | | | | |
| GV Period | 01/07/2024 - 30/06/2029 | | | | | |
| Financial Year | 2025/2026 | | | | | |
| Reconciliation Period | Quarter 1 | | | | | |
| Reconciliation Overview | | | | | | |
| High Level Reconciliation | | | | | | |
| Propety Categories | # of Properties | | | Market Values | | |
| Propety Categories | GV | MFS | Variance | GV Market Values | MFS Market Values | Variance |
| Residential | 5007 | 4996 | 11 | 1,907,004,000.00 | 1,902,284,000.00 | 4,720,000.00 |
| Industrial | 0 | 0 | 0 | - | - | - |
| Business and Commercial | 195 | 189 | 6 | 1,395,332,000.00 | 1,420,332,000.00 | -25,000,000.00 |
| Agricultural | 401 | 397 | 4 | 2,908,460,000.00 | 2,362,839,000.00 | 545,621,000.00 |
| Mining | 0 | 0 | 0 | - | - | - |
| State Owned for Public Purpose | 234 | 211 | 23 | 1,154,257,000.00 | 1,010,052,000.00 | 144,205,000.00 |
| PSI | 7 | 7 | 0 | 12,060,000.00 | 12,060,000.00 | - |
| PBO | 1 | 11 | -10 | 4,700,000.00 | 17,972,400.00 | -13,272,400.00 |
| Multi Use | 14 | 0 | 14 | - | - | - |
| Vacant | 1694 | 1684 | 10 | 300,304,000.00 | 291,708,000.00 | 8,596,000.00 |
| POW | 11 | 0 | 11 | 14,522,400.00 | - | 14,522,400.00 |
| Municipal | 72 | 60 | 12 | 122,590,740.00 | 121,775,740.00 | 815,000.00 |
| Other | 0 | 0 | 0 | - | - | - |
| | <u>7636</u> | <u>7555</u> | <u>81</u> | <u>7,819,230,140.00</u> | <u>7,139,023,140.00</u> | <u>680,207,000.00</u> |
| Detailed Reconciliation | | | | | | |
| Propety Categories | Monthly Billing | | | Quarterly | | |
| Propety Categories | GV | MFS | Variance | GV | MFS | Variance |
| Residential | 2,268,910 | 2,342,076 | -73,166 | 6,806,729.93 | 7,026,228.78 | -219,498.85 |
| Industrial | - | - | - | - | - | - |
| Business and Commercial | 4,648,781 | 4,708,801 | -60,020 | 13,946,343.34 | 14,126,403.24 | -180,059.90 |
| Agricultural | 1,330,620 | 1,049,182 | 281,439 | 3,991,861.35 | 3,147,544.59 | 844,316.76 |
| Mining | - | - | - | - | - | - |
| State Owned for Public Purpose | 4,207,267 | 3,655,396 | 551,871 | 12,621,800.30 | 10,966,187.85 | 1,655,612.45 |
| PSI | - | 43,959 | -43,959 | - | 131,876.16 | -131,876.16 |
| PBO | 2,150 | - | 2,150 | 6,450.75 | - | 6,450.75 |
| Multi Use | - | - | - | - | - | - |
| Vacant | 1,094,608 | 1,037,275 | 57,333 | 3,283,824.24 | 3,111,825.21 | 171,999.03 |
| POW | 6,644 | - | 6,644 | 19,931.99 | - | 19,931.99 |
| Municipal | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total | <u>R13,558,980.63</u> | <u>R12,836,688.61</u> | <u>R722,292.02</u> | <u>40,676,941.90</u> | 38,510,065.83 | 2,166,876.07 |

| Action Plan - | | | | | | | | | | | | |
|-----------------------------------|----------------------------------|---|---|---------------------------------------|---------------|--|------------------|---|---|-----------------------|--------------|------------------|
| Ref | Focus Area | Item | Details | Responsible Official | Targeted Date | Remedial Action | Status | Comments | POE | POE Status | Today's Date | Period remaining |
| 1 | Billing System | Duplicate Accounts | There are two properties sharing the account number 5045891 in the Billing System | Accountant : Property Rates | 2024/10/15 | The responsible accountant must create new accounts for the second property or delete illegitimate account. | Completed | The Accountant responsible has cleared the issue of properties sharing the same | Billing Report for March 2025 | In Place and Archived | 2025/07/14 | -272 |
| 2 | Billing System | SG Codes | There are properties without SG Codes in the Billing System | Accountant : Property Rates | 2024/10/31 | The responsible accountant must update MFS with correct SG codes as per the certified GV 2024-2024. | Completed | The Accountant responsible has captured the SG codes to all properties in the Billing System. | System generated Valuation Roll. | In Place and Archived | 2025/07/14 | -256 |
| 3 | GVR 2024-2023 | Account number | GVR has properties without account numbers | Accountant : Property Rates | 2025/09/30 | The responsible accountant must identify and allocate account numbers to all properties in the GVR 2024-2023. | In Progress | The accountant must be reminded to action this activity as it will enable future reconciliations to be executed without challenges. | Billing Report for March 2025 | In Place and Archived | 2025/07/14 | 2 months;16 days |
| 4 | Billing System | Properties not Billed | Business Properties now fixed | Accountant : Property Rates | 2025/06/30 | Revenue Manager and Property Rates Accountant to investigate and update the billing system by creating accounts for and | Completed | Property Rates Accountant have not started to update the Billing Report for March 2025. | Billing Report for March 2025 | Not Yet In Place | 2025/07/14 | -14 |
| 5 | Billing System | Properties Billed under Incorrect Categories | There are properties that are billed under incorrect categories | Manager and Property Rates Accountant | 2024/10/31 | Revenue Manager and Property Rates Accountant to investigate and clear incorrect categories by reallocating properties to their relevant categories as per GVR | Completed | Property Rates Accountant has reallocated properties in the billing system with relevant categories as per GVR. | Billing Report for March 2025 | Not Yet In Place | 2025/07/14 | -256 |
| 6 | Billing Report | Complete Billing Report | The financial system fails to produce a complete billing report will all necessary components require by GV Recon Tool. | Revenue Manager and Property Rates | 2025/05/31 | The Revenue Manager and Property Rates Accountant must communicate with the Financial System service provider regarding the complete system generated. | Completed | The service provider has been contacted about this problem. | Trailing Emails and Dummy Billing Report | Not Yet In Place | 2025/07/14 | -44 |
| Intervention /Assistance Required | | | | | | | | | | | | |
| | Focus Area | Item | Details of Assistance Required | Responsible Official | Targeted Date | Details of Assistance Provided | Status | Comments | POE | POE Status | Today's Date | Period remaining |
| 1 | Q3 and Q4 Recon | Guidance and Analysis | Guidance from PT on Reconciliation and on Submission | PT | 2024/09/30 | Sessions were held for the analysis of Q3 and Q4 Reconciliations, and Guidance was provided on the Use of the | Ongoing Activity | provided to the Municipality. A way Forward and Action Plan was determined | Q4 GV Recon | In Progress | 2025/07/14 | -287 |
| 2 | Billing System | Unbilled Properties, Incorrectly Billed Properties and Billing of Non-existing Properties | Monthly review of GV Recon prepared by the municipality on monthly basis. | PT | 2025/04/30 | Review of correction effected by the municipality in correction on GV Recon discrepancies | Ongoing Activity | There is progress and the municipality is cooperating | Q3 GV Recon and March 2025 Billing Report | In Progress | 2025/07/14 | -75 |
| 3 | Billing System and GVR 2024-2023 | GV Recon Discrepancies | Continuous engagements with the municipal about the clearance of GV Recon discrepancies. | PT | 2025/04/30 | Continuous engagements with the municipal about the clearance of GV Recon discrepancies. | Ongoing Activity | There is progress and the municipality is cooperating | Q3 GV Recon and March 2025 Billing Report | In Progress | 2025/07/14 | -75 |
| 4 | GV 2024-2023 | Implementation of GV 2024-2023 | Reconciliation of GV 2019-2024 and GV 2024-2023 | PT | 2024/12/31 | Reconciliation of GV 2019-2024 and GV 2024-2023 to identify abnormal changes before July | Completed | The Recon has been completed by PT | Reconciliation of GV 2019-2024 and GV 2024-2023 | Completed | 2025/07/14 | -195 |

" The City of Heritage "



**16.6 MFMA Circular 124 – Condition 6.3
(Maintaining the Eskom bulk current account) and
Condition 6.12 (Proper Management of Resources)**

" The City of Heritage "



| | | |
|--|--|---|
| <p>UMASIPALA WASOLUNDI</p> <p>Private Bag X17 Ulundi 3838</p> | <p>" The City of Heritage "</p> | <p>ULUNDI MUNICIPALITY</p> <p>Tel: 035 - 8745119 Fax: 035 - 8745174; 0866022580 E-mail: zmthembu@ulundi.gov.za</p> |
|--|--|---|

ESKOM RECONCILIATION 2025-2026

| MONTH | ESKOM BILLING | AMOUNT PAID | VAT | INTEREST | BALANCE |
|---------|---------------|--------------|--------------|--------------|----------------|
| | | | | | 313 269 103.00 |
| Jul-25 | 19 265 991.80 | 8 000 000.00 | 2 889 898.77 | 1 381 050.10 | 328 806 043.67 |
| Aug-25 | | | | | 328 806 043.67 |
| Sept-25 | | | | | 328 806 043.67 |
| Oct-25 | | | | | 328 806 043.67 |
| Nov-25 | | | | | 328 806 043.67 |
| Dec-25 | | | | | 328 806 043.67 |
| Jan-26 | | | | | 328 806 043.67 |
| Feb-26 | | | | | 328 806 043.67 |
| Mar-26 | | | | | 328 806 043.67 |
| Apr-26 | | | | | 328 806 043.67 |
| May-26 | | | | | 328 806 043.67 |
| Jun-26 | | | | | 328 806 043.67 |
| | | | | | 328 806 043.67 |
| | | | | | 328 806 043.67 |

ESKOM BALANCE AS AT 31 JULY 2025

R328 806 043.67

| | | | |
|---------------------------|------------|-------|------------|
| PREPARED BY: ZS Mthembu | SIGNATURE: | DATE: | 04/08/2025 |
| REVIEWED BY: PM Nxumalo | SIGNATURE: | DATE: | 04/08/2025 |
| APPROVED BY: ET Khoza | SIGNATURE: | DATE: | 04/08/2025 |
| AUTHORISED BY: JH Mhlongo | SIGNATURE: | DATE: | 04/08/2025 |

" The City of Heritage "



ESKOM HOLDINGS SOC LTD REG NO 2052/015527/30
VAT REG NO 4740101508

ULUNDI LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PRIVATE BAG X17
ULUNDI
3838

EASTERN REGION
PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566Shareca
FAX NO: 0962 437 566
E-MAIL: KwaZuluNatal@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



CUSTOMER SELF SERVICE WEBSITE
<https://csaonline.co.za>

EASTERN REGION
PRIVATE BAG X16 Westville 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 50850143298

| | |
|------------------|--------------|
| YOUR ACCOUNT NO | 9732351392 |
| SECURITY HELD | 1.75 |
| BILLING DATE | 2025-07-29 |
| TAX INVOICE NO | 073217460431 |
| ACCOUNT MONTH | JULY 2025 |
| CURRENT DUE DATE | 2025-08-28 |
| VAT REG NO | 4840154341 |

TAX INVOICE

E-MAIL: taxmalo@ulundi.gov.za

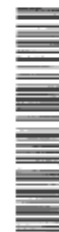
| ACCOUNT TRANSACTION SUMMARY | | | |
|---|----------------------------------|-------------------|-----------------------|
| FIXED CHARGE | | R | 0.00 |
| ADMINISTRATION CHARGE | | R | 2,853.48 |
| TRANSMISSION NETWORK CAPACITY | | R | 210,903.30 |
| DIST. NETWORK CAPACITY CHARGE | | R | 854,422.05 |
| DX EXCESS NETWORK CAPACITY CHA | | R | 75,098.90 |
| NETWORK DEMAND CHARGE | | R | 636,886.37 |
| **VICILLARY SERVICE (ALL) | | R | 37,463.26 |
| REGY CHARGE (PEAK) | 1,294,302.00 | R | 8,545,221.48 |
| ENERGY CHARGE (OFF) | 2,280,909.00 | R | 2,494,247.72 |
| ENERGY CHARGE (STD) | 2,888,759.00 | R | 5,196,562.18 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 633,537.79 |
| REACTIVE ENERGY | 4,737.00 | R | 1,525.31 |
| GENERATOR CAPACITY CHARGE | | R | 65,537.38 |
| LEGACY CHARGE (ALL) | | R | 804,683.98 |
| SERVICE CHARGE | | R | 3,225.92 |
| SERVICE CHARGE | | R | 2,822.68 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 19,265,991.80 |
| ACCOUNT SUMMARY FOR JULY 2025 | | | |
| BALANCE BROUGHT FORWARD | (Due Date 2025-08-02) | R | 313,269,103.00 |
| PAYMENT(S) RECEIVED | Electronic Payments v.2025-07-17 | R | -8,000,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 19,265,991.81 |
| ADJUSTMENT | Interest on overdue account | R | 1,381,050.10 |
| VAT RAISED ON ITEMS AT 15% | | R | 2,889,898.77 |
| CURRENT | | | |
| 23,536,940.67 | TOTAL DUE | R | 328,806,043.67 |
| | ARREARS | | |
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |
| 272,170,907.38 | 13,098,292.38 | 0.00 | 19,999,903.24 |
| Total outstanding debt must be settled immediately, subject to disconnection without further notice | | | |

ACCOUNT NO / REFERENCE NO
9732351392

NAME
ULUNDI LOCAL MUNICIPALITY
FAX NUMBER
0358745174

pay 7100 10 0010

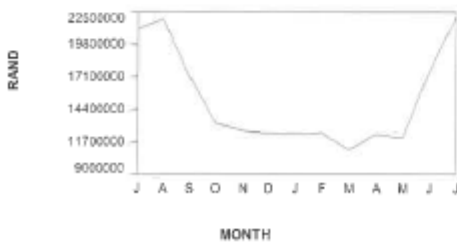
27215700197323513929



9207 2973 2351 3922



TOTAL AMOUNT DUE
328,806,043.67



| | |
|-------------|--------|
| PAGE RUN NO | EE 92 |
| BILL GROUP | |
| BILL PAGE | 1 OF 3 |

| | |
|-------------------------------|----------------|
| PAYMENT ARRANGEMENT | |
| INSTALMENT | 0.00 |
| ARREARS (Due immediately) | 305,260,103.00 |
| DUE DATE (For Current Amount) | 2025-08-28 |
| AMOUNT PAID | |

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Ulundi Local Municipality Creditors Age Analysis

Exclude Zero Balances

Report Date: 2025/07/31

Accounts Payable Age Analysis

Page 1 of 1

| Supplier | 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Balance |
|------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| ESKOM (ESKOM -BULK PURCHASE) | 221 451 371.66 | 13 868 772.89 | 12 350 832.77 | 32 513 002.91 | 13 085 219.51 | 19 999 903.24 | 15 536 940.67 | 28 806 043.65 |
| Totals: | 221 451 371.66 | 13 868 772.89 | 12 350 832.77 | 32 513 002.91 | 13 085 219.51 | 19 999 903.24 | 15 536 940.67 | 328 806 043.65 |
| % of Balance: | 67.35 | 4.22 | 3.76 | 9.89 | 3.96 | 6.08 | 4.73 | |



" The City of Heritage "





NOTIFICATION OF PAYMENT

To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

| | |
|---------------|--------------|
| Date Actioned | : 2025/07/17 |
| Time Actioned | : 13:09:43 |
| Trace ID | : P3RC8NWN |

Payer Details

| | |
|--------------|------------------------|
| Payment From | : *Ulundi Municipality |
| Cur/Amount | : 8,000,000.00 |

Payee Details

| | |
|----------------------|---------------------|
| Recipient/Account No | : . . 143295 |
| Name | : Eskom |
| Bank | : FNB/RMB |
| Branch Code | : 223626 |
| Reference | : Acc No 9732351392 |

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

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" The City of Heritage "



17. Municipal Manager's quality certification

" The City of Heritage "



**UMASIPALA
WASOLUNDI**

Private Bag X17
Ulundi
3838

" The City of Heritage "



**ULUNDI
MUNICIPALITY**

Tel: 035 - 8745100
Fax: 035 - 8745174
E-mail: tmagwaza@ulundi.gov.za

I, Sandile Martin Khomo, Municipal Manager of Ulundi Municipal, hereby certify that

The Month 01 budget statement of Ulundi Local Municipality (KZN266) for 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: SM Khomo

Municipal Manager of Ulundi Municipality (KZN266)

Signature:- 

Date: 13/08/2025



18. Recommendations

It is recommended that that the Executive and finance Committee / Mayoral Committee meeting take note of -

1. The monthly budget statement for the month ended 31 July 2025.
2. The compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above;
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
4. As per recommendations above;
 - a. Payment of Eskom invoices as the fall due.
 - b. Monthly tracking of funding plan.
5. The balance of the Eskom bulk account and the municipality's reconciliation of these accounts as set-out in paragraph 16.6 above