

# " The City of Heritage "



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DISTRIBUTION:

Executive Mayor:

Cllr. W.M Ntshangase

Municipal Manager:

**Mr S.M Khomo**

Chief Financial Officer:

**Mr J.H Mhlongo**

Sector Departments:

**National and Provincial Departments**

**Uploaded to the National Treasury GoMuni portal**



## **Table of Contents**

1. Purpose
2. Background
3. Executive summary
4. Budget performance overview
  - 4.1 Operating Revenue by Source
  - 4.2 Operating Expenditure by Type
  - 4.3 Capital expenditure
  - 4.4 Cash flows
5. Debtors' Analysis
6. Creditors' Analysis
7. In-year budget statement tables
8. Investment portfolio analysis
9. Allocation and grant receipts and expenditure
10. Councillor and board member allowances and employee benefits
11. Material variances to the service delivery and budget implementation plan
12. Capital programme performance
13. Other supporting documents.
14. Conclusion
15. Annexure A: C-schedules
16. Annexure B: Compliance with the conditions for Municipal Debt Relief
  - 16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment
  - 16.2 Municipal Debt Relief Performance across the period of debt relief participation
  - 16.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)
  - 16.6 MFMA Circular 124 – Condition 6.3 and Condition 6.12
17. Municipal Manager's quality certification
18. Recommendations



**PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 AUGUST 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 AUGUST 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 August 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:

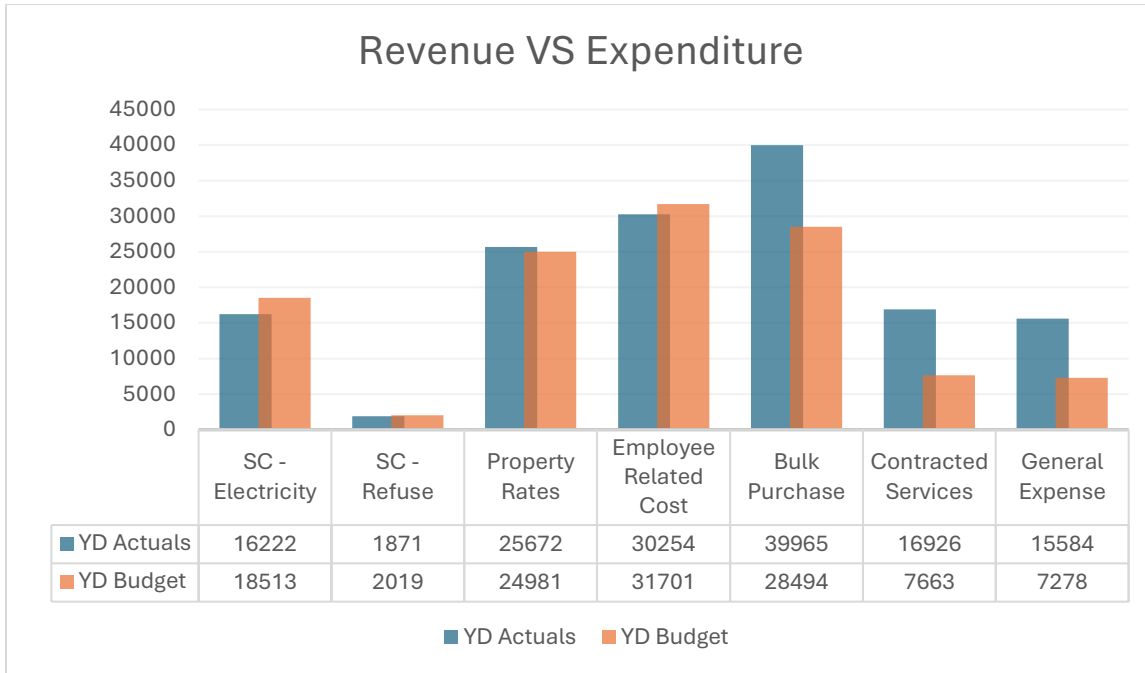
## **“ The City of Heritage ”**



- 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 August 2025 amounts to R137 229 000.00 as per the above table against the year to date budgeted revenue figures of R84 797 000.00 this results in revenue figures being above the budget figure by R52 432 000.00 in August was due to the main contributing factors:

- **Property Rates:** Budget is R149 885 000. Actual amount collected to date amounts to R25 672 000.00 against a year to date budget of R24 981 000.00
- **Service charge : Electricity revenue -** Annual budget is R110 480 000. Actual amount collected to date amounted to R16 222 000.00 against a year to date budget of R18 513 000.00 resulting in electricity revenue figures being below the budget by R2 291 000.00



- **Service charge : Refuse revenue :** Annual budget is R12 114 000. Actual amount collected to date amount to R1 871 000 against a year to date budget of R2 019 000 resulting in refuse revenue figures being below of budget by R148 000
- **Fines revenue :** Annual budget is R600 000. Fines revenue figures as at August amounts to R423 000 against a year to date budget of R100 000 resulting in fines revenue figures being above the budget by R323 000.

#### **4.2 Operating Expenditure by Type**

- **Expenditure:** Annual budget for expenditure is R580 064 000. The total expenditure as at August of 2025/2026 amounts to R109 606 000 (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.

**" The City of Heritage "**



## **4.3 capital expenditure**



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		(3 094)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Vote 3 - Internal Audit		(248)	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		(76 161)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Vote 5 - Sport & Recreation		(3 666)	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		(307)	400	-	135	135	67	68	103%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Vote 11 - Energy Sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Vote 12 - Waste Water Management		(156)	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Total Capital Expenditure</b>		(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(3 599)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Executive and council		(1 237)	-	-	-	-	-	-	-	-
Finance and administration		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Internal audit		(248)	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(81 992)	22 952	-	8 090	8 431	3 825	4 605	120%	22 952
Community and social services		(78 018)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Sport and recreation		(3 666)	-	-	-	-	-	-	-	-
Public safety		(307)	400	-	135	135	67	68	103%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(8 313)	3 700	-	-	1 630	617	1 013	164%	3 700
Energy sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		(156)	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Funded by:</b>										
National Government		(134 007)	27 109	-	7 821	11 896	4 518	7 378	163%	27 109
Provincial Government		-	6 087	-	-	-	1 014	(1 014)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(134 007)	33 196	-	7 821	11 896	5 533	6 364	115%	33 196
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(7 387)	19 133	-	509	2 139	3 189	(1 050)	-33%	19 133
<b>Total Capital Funding</b>		(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329

## **" The City of Heritage "**



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

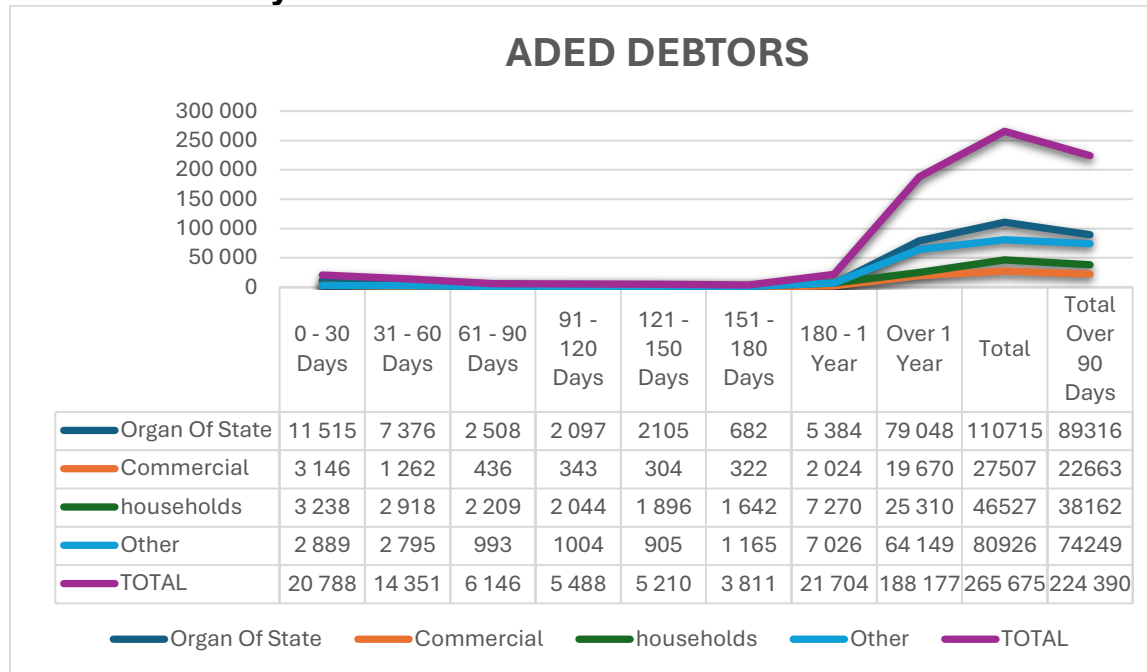
**KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(88 419)	132 511	-	5 005	17 498	22 085	(4 587)	-21%	132 511
Service charges		(71 096)	126 242	-	5 363	10 563	21 040	(10 477)	-50%	126 242
Other revenue		6 098	46 943	-	540	1 096	7 824	(6 728)	-86%	46 943
Transfers and Subsidies - Operational		273 731	222 682	-	-	82 853	37 114	45 739	123%	222 682
Transfers and Subsidies - Capital		(84 489)	44 593	-	-	32 000	7 432	24 568	331%	44 593
Interest		5 500	5 447	-	675	1 100	908	192	21%	5 447
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		274 950	(503 148)	-	14 712	(19 055)	(78 103)	(59 048)	76%	(503 148)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>316 274</b>	<b>75 270</b>	<b>-</b>	<b>26 295</b>	<b>126 055</b>	<b>18 300</b>	<b>(107 755)</b>	<b>-589%</b>	<b>75 270</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		27 047	(60 178)	-	(8 330)	14 035	(10 030)	(24 065)	240%	(60 178)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>27 047</b>	<b>(60 178)</b>	<b>-</b>	<b>(8 330)</b>	<b>14 035</b>	<b>(10 030)</b>	<b>(24 065)</b>	<b>240%</b>	<b>(60 178)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>343 321</b>	<b>15 091</b>	<b>-</b>	<b>17 965</b>	<b>140 090</b>	<b>8 270</b>			<b>-</b>
Cash/cash equivalents at beginning:		4 872	(4 872)	-	(27)	4 168	(4 872)			4 168
Cash/cash equivalents at month/year end:		348 193	10 219	-		144 258	3 398			-

- Bank balance has a favorable balance of R44 531 196.18
- Cashflow projections are met as per initial budget except for Eskom bulk purchase.
- Collection rate for the month of August was above 100% except for one line item, this is based on August 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 - M02 August

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 273	2 746	1 530	1 412	1 160	317	785	10 559	24 782	14 232	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	13 168	10 414	3 737	3 189	3 183	2 756	16 779	151 705	204 932	177 613	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	910	770	476	420	482	317	1 889	7 970	13 234	11 078	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	76	66	60	59	27	25	77	363	754	552	-	-	-
Interest on Arrear Debtor Accounts	1810	360	354	344	407	357	396	2 171	17 750	22 139	21 081	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	4	(170)	(166)	(166)	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>20 788</b>	<b>14 351</b>	<b>6 147</b>	<b>5 487</b>	<b>5 209</b>	<b>3 811</b>	<b>21 705</b>	<b>188 176</b>	<b>265 674</b>	<b>224 389</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	11 515	7 376	2 508	2 097	2 105	682	5 384	79 048	110 715	89 316	-	-	-
Commercial	2300	3 146	1 262	436	343	304	322	2 024	19 670	27 507	22 663	-	-	-
Households	2400	3 238	2 918	2 209	2 044	1 896	1 642	7 270	25 310	46 527	38 162	-	-	-
Other	2500	2 889	2 795	993	1 004	905	1 165	7 026	64 149	80 926	74 249	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>20 788</b>	<b>14 351</b>	<b>6 147</b>	<b>5 487</b>	<b>5 209</b>	<b>3 811</b>	<b>21 705</b>	<b>188 176</b>	<b>265 674</b>	<b>224 389</b>	<b>-</b>	<b>-</b>	<b>-</b>

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.

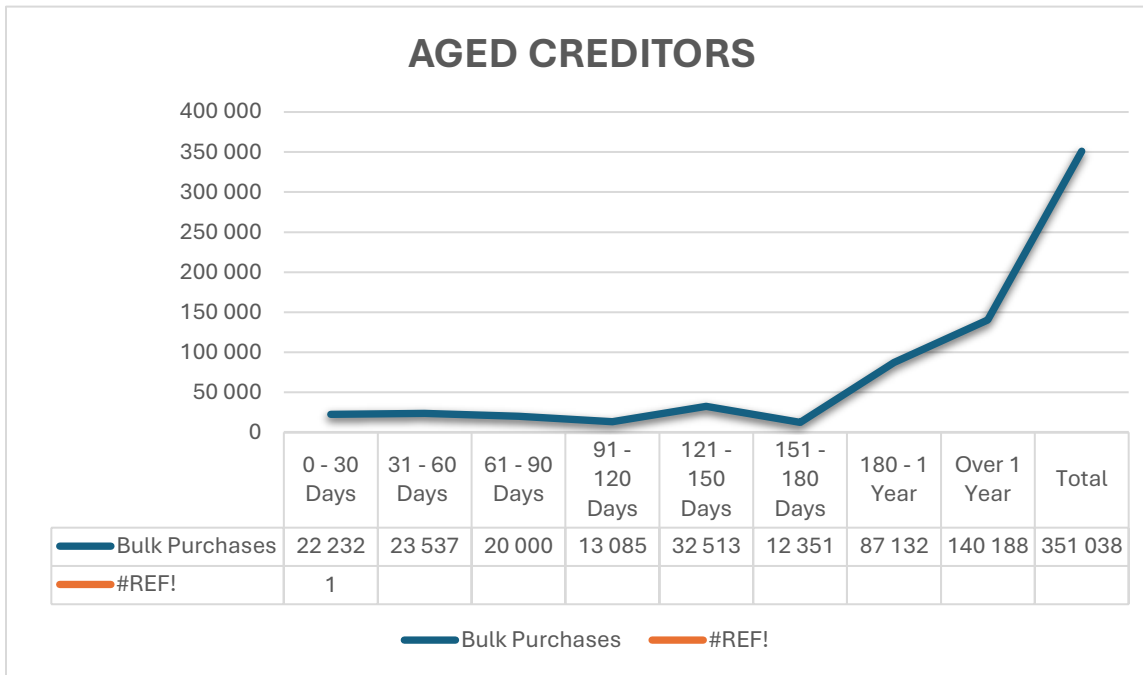
The total outstanding debtors as at the 31 August 2025 amount to R224 389 000 This is due to the implementation of the new valuation roll.

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 - M02 August**

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	22 232	23 537	20 000	13 085	32 513	12 351	87 132	140 188	351 038
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	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>22 232</b>	<b>23 537</b>	<b>20 000</b>	<b>13 085</b>	<b>32 513</b>	<b>12 351</b>	<b>87 132</b>	<b>140 188</b>	<b>351 038</b>

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 .

**" The City of Heritage "**



- **In-year budget statement tables**



**KZN266 Ulundi - Table C1 Monthly Budget Statement Summary - M02 August**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	149 555	149 885	-	12 835	25 672	24 981	691	3%	149 885
Service charges	104 098	122 594	-	10 163	18 093	20 532	(2 439)	-12%	122 594
Investment revenue	1 682	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 682	2 192	-	324	412	365	47	13%	2 192
Other own revenue	185 640	233 512	-	1 618	93 052	38 919	54 133	139%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>442 657</b>	<b>508 183</b>	<b>-</b>	<b>24 939</b>	<b>137 229</b>	<b>84 797</b>	<b>52 432</b>	<b>62%</b>	<b>508 183</b>
Employee costs	177 243	190 207	-	15 005	30 254	31 701	(1 447)		190 207
Remuneration of Councillors	18 324	18 358	-	1 493	2 985	3 060	(74)		18 358
Depreciation and amortisation	29 174	74 391	-	-	1 626	12 399	(10 773)		74 391
Interest	14 133	-	-	1 472	2 853	-	2 853		-
Inventory consumed and bulk purchases	161 896	177 314	-	20 819	40 589	29 552	11 036		177 314
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	236 054	119 794	-	17 146	32 925	19 966	12 960	65%	119 794
<b>Total Expenditure</b>	<b>636 824</b>	<b>580 064</b>	<b>-</b>	<b>55 935</b>	<b>111 232</b>	<b>96 677</b>	<b>14 555</b>	<b>15%</b>	<b>580 064</b>
<b>Surplus/(Deficit)</b>	<b>(194 167)</b>	<b>(71 882)</b>	<b>-</b>	<b>(30 996)</b>	<b>25 997</b>	<b>(11 880)</b>	<b>37 877</b>	<b>-319%</b>	<b>(71 882)</b>
Transfers and subsidies - capital (monetary allocations)	38 780	44 593	-	9 041	13 704	7 432	6 272	84%	44 593
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>	<b>44 149</b>	<b>-993%</b>	<b>(27 289)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>	<b>44 149</b>	<b>-993%</b>	<b>(27 289)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(141 394)</b>	<b>52 329</b>	<b>-</b>	<b>8 330</b>	<b>14 035</b>	<b>8 722</b>	<b>5 313</b>	<b>61%</b>	<b>52 329</b>
Capital transfers recognised	(134 007)	33 196	-	7 821	11 896	5 533	6 364	115%	33 196
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(7 387)	19 133	-	509	2 139	3 189	(1 050)	-33%	19 133
<b>Total sources of capital funds</b>	<b>(141 394)</b>	<b>52 329</b>	<b>-</b>	<b>8 330</b>	<b>14 035</b>	<b>8 722</b>	<b>5 313</b>	<b>61%</b>	<b>52 329</b>
<b>Financial position</b>									
Total current assets	40 126	139 919	-	-	87 338	-	-	-	139 919
Total non current assets	565 220	581 979	-	-	577 629	-	-	-	581 979
Total current liabilities	396 543	323 363	-	-	416 464	-	-	-	323 363
Total non current liabilities	16 264	8 161	-	-	16 264	-	-	-	8 161
Community wealth/Equity	192 538	390 373	-	-	232 239	-	-	-	390 373
<b>Cash flows</b>									
Net cash from (used) operating	316 274	75 270	-	26 295	126 055	18 300	(107 755)	-589%	75 270
Net cash from (used) investing	27 047	(60 178)	-	(8 330)	14 035	(10 030)	(24 065)	240%	(60 178)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>348 193</b>	<b>10 219</b>	<b>-</b>	<b>-</b>	<b>144 258</b>	<b>3 398</b>	<b>(140 859)</b>	<b>-4145%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	20 788	14 351	6 147	5 487	5 209	3 811	21 705	188 176	265 674
<b>Creditors Age Analysis</b>									
Total Creditors	22 232	23 537	20 000	13 085	32 513	12 351	87 132	140 188	351 038



**KZN266 Ulundi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>348 080</b>	<b>354 504</b>	<b>-</b>	<b>16 728</b>	<b>123 123</b>	<b>59 084</b>	<b>64 039</b>	<b>108%</b>	<b>354 504</b>
Executive and council		1 085	11 222	-	-	-	1 870	(1 870)	-100%	11 222
Finance and administration		346 996	343 282	-	16 728	123 123	57 214	65 910	115%	343 282
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>3 910</b>	<b>12 064</b>	<b>-</b>	<b>164</b>	<b>348</b>	<b>2 011</b>	<b>(1 662)</b>	<b>-83%</b>	<b>12 064</b>
Community and social services		2 196	9 564	-	4	9	1 594	(1 585)	-99%	9 564
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 713	2 500	-	160	339	417	(77)	-19%	2 500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>45 671</b>	<b>38 338</b>	<b>-</b>	<b>9 053</b>	<b>13 775</b>	<b>6 390</b>	<b>7 386</b>	<b>116%</b>	<b>38 338</b>
Planning and development		40 166	38 338	-	9 053	13 775	6 390	7 386	116%	38 338
Road transport		5 505	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>83 776</b>	<b>147 870</b>	<b>-</b>	<b>8 035</b>	<b>13 686</b>	<b>24 745</b>	<b>(11 059)</b>	<b>-45%</b>	<b>147 870</b>
Energy sources		71 182	123 509	-	7 101	11 815	20 685	(8 870)	-43%	123 509
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		12 594	24 361	-	934	1 871	4 060	(2 189)	-54%	24 361
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>481 437</b>	<b>552 776</b>	<b>-</b>	<b>33 980</b>	<b>150 933</b>	<b>92 229</b>	<b>58 704</b>	<b>64%</b>	<b>552 776</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>269 093</b>	<b>203 914</b>	<b>-</b>	<b>17 224</b>	<b>32 323</b>	<b>33 986</b>	<b>(1 663)</b>	<b>-5%</b>	<b>203 914</b>
Executive and council		25 831	41 637	-	2 298	4 526	6 940	(2 414)	-35%	41 637
Finance and administration		237 960	162 028	-	14 537	26 826	27 005	(178)	-1%	162 028
Internal audit		5 302	249	-	388	971	41	929	2240%	249
<i><b>Community and public safety</b></i>		<b>94 510</b>	<b>100 424</b>	<b>-</b>	<b>6 742</b>	<b>16 568</b>	<b>16 737</b>	<b>(170)</b>	<b>-1%</b>	<b>100 424</b>
Community and social services		35 377	50 678	-	1 900	6 500	8 446	(1 946)	-23%	50 678
Sport and recreation		2 837	13 211	-	3	58	2 202	(2 144)	-97%	13 211
Public safety		56 277	36 005	-	4 839	10 009	6 001	4 008	67%	36 005
Housing		19	520	-	-	-	87	(87)	-100%	520
Health		-	10	-	-	-	2	(2)	-100%	10
<i><b>Economic and environmental services</b></i>		<b>80 829</b>	<b>42 555</b>	<b>-</b>	<b>7 832</b>	<b>13 738</b>	<b>7 092</b>	<b>6 646</b>	<b>94%</b>	<b>42 555</b>
Planning and development		44 134	23 133	-	2 740	3 771	3 856	(85)	-2%	23 133
Road transport		35 973	18 217	-	5 092	9 967	3 036	6 931	228%	18 217
Environmental protection		722	1 204	-	-	-	201	(201)	-100%	1 204
<i><b>Trading services</b></i>		<b>192 208</b>	<b>232 574</b>	<b>-</b>	<b>24 138</b>	<b>48 602</b>	<b>38 762</b>	<b>9 840</b>	<b>25%</b>	<b>232 574</b>
Energy sources		181 268	216 929	-	23 335	45 714	36 155	9 559	26%	216 929
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 940	15 645	-	803	2 888	2 607	281	11%	15 645
<i><b>Other</b></i>		<b>184</b>	<b>598</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100</b>	<b>(98)</b>	<b>-99%</b>	<b>598</b>
<b>Total Expenditure - Functional</b>	3	<b>636 824</b>	<b>580 064</b>	<b>-</b>	<b>55 935</b>	<b>111 232</b>	<b>96 677</b>	<b>14 555</b>	<b>15%</b>	<b>580 064</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>	<b>44 149</b>	<b>-993%</b>	<b>(27 289)</b>



**KZN266 Ulundi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		1 085	11 222	-	-	-	1 870	(1 870)	-100.0%	11 222
Vote 2 - Finance and Admin		346 996	343 282	-	16 728	123 123	57 214	65 910	115.2%	343 282
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2 196	9 564	-	4	9	1 594	(1 585)	-99.4%	9 564
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1 713	2 500	-	160	339	417	(77)	-18.6%	2 500
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		40 166	38 338	-	9 053	13 775	6 390	7 386	115.6%	38 338
Vote 10 - Road Transport		5 505	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		71 182	123 509	-	7 101	11 815	20 685	(8 870)	-42.9%	123 509
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		12 594	24 361	-	934	1 871	4 060	(2 189)	-53.9%	24 361
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>481 437</b>	<b>552 776</b>	<b>-</b>	<b>33 980</b>	<b>150 933</b>	<b>92 229</b>	<b>58 704</b>	<b>63.7%</b>	<b>552 776</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		25 831	41 637	-	2 298	4 526	6 940	(2 414)	-34.8%	41 637
Vote 2 - Finance and Admin		229 142	156 688	-	14 030	25 457	26 115	(658)	-2.5%	156 688
Vote 3 - Internal Audit		5 302	249	-	388	971	41	929	2239.7%	249
Vote 4 - Community and Social Services		34 239	48 958	-	1 887	6 314	8 160	(1 846)	-22.6%	48 958
Vote 5 - Sport & Recreation		2 426	12 306	-	3	3	2 051	(2 048)	-99.9%	12 306
Vote 6 - Public Safety		56 998	37 209	-	4 839	10 009	6 201	3 808	61.4%	37 209
Vote 7 - Housing		19	520	-	-	-	87	(87)	-100.0%	520
Vote 8 - Health		-	10	-	-	-	2	(2)	-100.0%	10
Vote 9 - Planning & Development		44 134	23 183	-	2 740	3 771	3 864	(93)	-2.4%	23 183
Vote 10 - Road Transport		35 973	18 217	-	5 092	9 967	3 036	6 931	228.3%	18 217
Vote 11 - Energy Sources		181 268	216 929	-	23 335	45 714	36 155	9 559	26.4%	216 929
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		11 084	15 645	-	813	2 898	2 607	291	11.1%	15 645
Vote 14 - Other		1 590	2 983	-	3	224	497	(273)	-55.0%	2 983
Vote 15 - Finance and Admin2		8 818	5 290	-	507	1 369	882	488	55.3%	5 290
<b>Total Expenditure by Vote</b>	2	<b>636 824</b>	<b>579 824</b>	<b>-</b>	<b>55 935</b>	<b>111 222</b>	<b>96 637</b>	<b>14 585</b>	<b>15.1%</b>	<b>579 824</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(155 387)</b>	<b>(27 049)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 711</b>	<b>(4 408)</b>	<b>44 119</b>	<b>-1000.9%</b>	<b>(27 049)</b>

**“ The City of Heritage “**



**KZN266 Ulundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		91 504	110 480	-	9 228	16 222	18 513	(2 291)	-12%	110 480
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		12 594	12 114	-	934	1 871	2 019	(148)	-7%	12 114
Sale of Goods and Rendering of Services		859	702	-	16	97	117	(20)	-17%	702
Agency services		1 498	2 500	-	153	314	417	(102)	-25%	2 500
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		331	1 025	-	9	14	171	(157)	-92%	1 025
Interest from Current and Non Current Assets		1 682	2 192	-	324	412	365	-	-	2 192
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 232	2 205	-	100	208	368	(159)	-43%	2 205
Licence and permits		280	355	-	4	37	59	(22)	-38%	355
Operational Revenue		1 322	189	-	7	16	32	(15)	-48%	189
<b>Non-Exchange Revenue</b>										
Property rates		149 555	149 885	-	12 835	25 672	24 981	691	3%	149 885
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		906	600	-	261	423	100	323	-	600
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		235 111	222 682	-	727	91 268	37 114	54 155	-	222 682
Interest		3 487	3 254	-	342	673	542	131	-	3 254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		307	-	-	-	-	-	-	-	-
Other Gains		(58 011)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>442 657</b>	<b>508 183</b>	<b>-</b>	<b>24 939</b>	<b>137 229</b>	<b>84 797</b>	<b>52 432</b>	<b>62%</b>	<b>508 183</b>
<b>Expenditure By Type</b>										
Employee related costs		177 243	190 207	-	15 005	30 254	31 701	(1 447)	-5%	190 207
Remuneration of councillors		18 324	18 358	-	1 493	2 985	3 060	(74)	-2%	18 358
Bulk purchases - electricity		153 766	170 966	-	20 699	39 965	28 494	11 471	-	170 966
Inventory consumed		8 129	6 348	-	120	624	1 058	(434)	-	6 348
Debt impairment		72 810	26 584	-	-	-	4 431	(4 431)	-100%	26 584
Depreciation and amortisation		29 174	74 391	-	-	1 626	12 399	(10 773)	-87%	74 391
Interest		14 133	-	-	1 472	2 853	-	2 853	#DIV/0!	-
Contracted services		103 789	45 979	-	9 802	16 926	7 663	9 263	121%	45 979
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8 164	3 562	-	331	416	594	(178)	-	3 562
Operational costs		51 292	43 669	-	7 013	15 584	7 278	8 306	114%	43 669
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>636 824</b>	<b>580 064</b>	<b>-</b>	<b>55 935</b>	<b>111 232</b>	<b>96 677</b>	<b>14 555</b>	<b>15%</b>	<b>580 064</b>
<b>Surplus/(Deficit)</b>		<b>(194 167)</b>	<b>(71 882)</b>	<b>-</b>	<b>(30 996)</b>	<b>25 997</b>	<b>(11 880)</b>	<b>37 877</b>	<b>(0)</b>	<b>(71 882)</b>
Transfers and subsidies - capital (monetary allocations)		38 780	44 593	-	9 041	13 704	7 432	6 272	0	44 593
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>			<b>(27 289)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>			<b>(27 289)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>			<b>(27 289)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(155 387)</b>	<b>(27 289)</b>	<b>-</b>	<b>(21 955)</b>	<b>39 701</b>	<b>(4 448)</b>			<b>(27 289)</b>



**KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		(3 094)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Vote 3 - Internal Audit		(248)	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		(76 161)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Vote 5 - Sport & Recreation		(3 666)	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		(307)	400	-	135	135	67	68	103%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Vote 11 - Energy Sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Vote 12 - Waste Water Management		(156)	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Total Capital Expenditure</b>		<b>(141 394)</b>	<b>52 329</b>	<b>-</b>	<b>8 330</b>	<b>14 035</b>	<b>8 722</b>	<b>5 313</b>	<b>61%</b>	<b>52 329</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>(3 599)</b>	<b>14 952</b>	<b>-</b>	<b>239</b>	<b>239</b>	<b>2 492</b>	<b>(2 253)</b>	<b>-90%</b>	<b>14 952</b>
Executive and council		(1 237)	-	-	-	-	-	-	-	-
Finance and administration		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Internal audit		(248)	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>(81 992)</b>	<b>22 952</b>	<b>-</b>	<b>8 090</b>	<b>8 431</b>	<b>3 825</b>	<b>4 605</b>	<b>120%</b>	<b>22 952</b>
Community and social services		(78 018)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Sport and recreation		(3 666)	-	-	-	-	-	-	-	-
Public safety		(307)	400	-	135	135	67	68	103%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>(47 491)</b>	<b>10 725</b>	<b>-</b>	<b>-</b>	<b>3 735</b>	<b>1 788</b>	<b>1 947</b>	<b>109%</b>	<b>10 725</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>(8 313)</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>1 630</b>	<b>617</b>	<b>1 013</b>	<b>164%</b>	<b>3 700</b>
Energy sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		(156)	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>(141 394)</b>	<b>52 329</b>	<b>-</b>	<b>8 330</b>	<b>14 035</b>	<b>8 722</b>	<b>5 313</b>	<b>61%</b>	<b>52 329</b>
<b>Funded by:</b>										
National Government		(134 007)	27 109	-	7 821	11 896	4 518	7 378	163%	27 109
Provincial Government		-	6 087	-	-	-	1 014	(1 014)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>(134 007)</b>	<b>33 196</b>	<b>-</b>	<b>7 821</b>	<b>11 896</b>	<b>5 533</b>	<b>6 364</b>	<b>115%</b>	<b>33 196</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>(7 387)</b>	<b>19 133</b>	<b>-</b>	<b>509</b>	<b>2 139</b>	<b>3 189</b>	<b>(1 050)</b>	<b>-33%</b>	<b>19 133</b>
<b>Total Capital Funding</b>		<b>(141 394)</b>	<b>52 329</b>	<b>-</b>	<b>8 330</b>	<b>14 035</b>	<b>8 722</b>	<b>5 313</b>	<b>61%</b>	<b>52 329</b>



**KZN266 Ulundi - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		4 195	19 964	-	32 274	19 964
Trade and other receivables from exchange transactions		(367 037)	15 278	-	(366 450)	15 278
Receivables from non-exchange transactions		(9 893)	28 887	-	(3 425)	28 887
Current portion of non-current receivables		389 825	-	-	393 621	-
Inventory		2 038	(816)	-	3 943	(816)
VAT		20 997	72 929	-	27 375	72 929
Other current assets		-	3 676	-	-	3 676
<b>Total current assets</b>		<b>40 126</b>	<b>139 919</b>	<b>-</b>	<b>87 338</b>	<b>139 919</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		38 613	16 921	-	38 613	16 921
Property, plant and equipment		526 595	565 046	-	539 004	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		-	-	-	-	-
<b>Total non current assets</b>		<b>565 220</b>	<b>581 979</b>	<b>-</b>	<b>577 629</b>	<b>581 979</b>
<b>TOTAL ASSETS</b>		<b>605 346</b>	<b>721 897</b>	<b>-</b>	<b>664 968</b>	<b>721 897</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		7 080	2 830	-	7 092	2 830
Trade and other payables from exchange transactions		370 583	284 329	-	384 512	284 329
Trade and other payables from non-exchange transactions		(1)	-	-	3 517	-
Provision		973	16 940	-	973	16 940
VAT		17 909	19 263	-	20 370	19 263
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>396 543</b>	<b>323 363</b>	<b>-</b>	<b>416 464</b>	<b>323 363</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		16 264	8 161	-	16 264	8 161
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>16 264</b>	<b>8 161</b>	<b>-</b>	<b>16 264</b>	<b>8 161</b>
<b>TOTAL LIABILITIES</b>		<b>412 808</b>	<b>331 524</b>	<b>-</b>	<b>432 728</b>	<b>331 524</b>
<b>NET ASSETS</b>	2	<b>192 538</b>	<b>390 373</b>	<b>-</b>	<b>232 239</b>	<b>390 373</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		69 806	390 373	-	109 507	390 373
Reserves and funds		122 732	-	-	122 732	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>192 538</b>	<b>390 373</b>	<b>-</b>	<b>232 239</b>	<b>390 373</b>

**" The City of Heritage "**



**KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(88 419)	132 511	-	5 005	17 498	22 085	(4 587)	-21%	132 511
Service charges		(71 096)	126 242	-	5 363	10 563	21 040	(10 477)	-50%	126 242
Other revenue		6 098	46 943	-	540	1 096	7 824	(6 728)	-86%	46 943
Transfers and Subsidies - Operational		273 731	222 682	-	-	82 853	37 114	45 739	123%	222 682
Transfers and Subsidies - Capital		(84 489)	44 593	-	-	32 000	7 432	24 568	331%	44 593
Interest		5 500	5 447	-	675	1 100	908	192	21%	5 447
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		274 950	(503 148)	-	14 712	(19 055)	(78 103)	(59 048)	76%	(503 148)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>316 274</b>	<b>75 270</b>	<b>-</b>	<b>26 295</b>	<b>126 055</b>	<b>18 300</b>	<b>(107 755)</b>	<b>-589%</b>	<b>75 270</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		27 047	(60 178)	-	(8 330)	14 035	(10 030)	(24 065)	240%	(60 178)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>27 047</b>	<b>(60 178)</b>	<b>-</b>	<b>(8 330)</b>	<b>14 035</b>	<b>(10 030)</b>	<b>(24 065)</b>	<b>240%</b>	<b>(60 178)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>343 321</b>	<b>15 091</b>	<b>-</b>	<b>17 965</b>	<b>140 090</b>	<b>8 270</b>			<b>-</b>
Cash/cash equivalents at beginning:		4 872	(4 872)	-	(27)	4 168	(4 872)			4 168
Cash/cash equivalents at month/year end:		348 193	10 219	-		144 258	3 398			-



## 8. Investment portfolio analysis

<b>BANK AND CALL ACCOUNTS BALANCES AS AT 31 AUGUST 2025</b>		
<b>ACCOUNT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>BALANCE (R)</b>
Salaries Account	62033637846	363 883.89
Current Account	62035267609	1 697 188.96
FMG Call Account	62064936093	2 000 902.51
Electricity Sales	62328066776	99 010.79
Housing Grant	62062833639	265 965.26
Investment -Main	62179391190	33 440 665.85
Statutory Funds	62064936340	3 195 752.04
DME Account	62324120261	21 539.21
MIG Funds	62067492943	3 349 182.06
Conditional Grant	62067492802	82 111.64
Disaster Relief	63156361982	14 993.97
	<b>TOTAL</b>	<b>R 44 531 196.18</b>

Ulundi municipality has call deposits valued at R40 million as at the end of August 2025 of all are administered by First National Bank.

Closing operating bank balance as at 31 August 2025 was R44 531 196.18 this amount is inclusive of short term investment accounts.



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

<b>ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 AUGUST 2025</b>				
<b>NO.</b>	<b>GRANT NAME</b>	<b>AMOUNT RECEIVED</b>	<b>AMOUNT SPENT</b>	<b>BALANCE</b>
1.	MIG- PROJECTS	R 16 000 000.00	R 13 704 492.86	R 2 295 507.14
3.	FMG – CONDITIONAL	R 2 000 000.00	R 116 600.30	R 1 883 399.70
4.	EPWP - CONDITIONAL	R 757 000.00	R 1 417 655.57	-R 660 655.57

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: August 2025

Sec 66	Description	Permanent	EPWP	Contractual	Sec 57	Total
(a)	Salaries and Wages	8 257 820.72	680 310.08	1 025 906.29	509 769.00	10 473 806.09
(b)	Pensions and Medical Aid	2 474 975.54	-	-	-	2 474 975.54
(c)	Car allowance, S&T, Cell phone	672 430.16	-	10 771.95	108 372.29	791 574.40
(d)	Housing Benefits and Bonus allowance	772 190.87	-	-	-	772 190.87
(e)	Overtime,standby and standing allowance	121 702.67	1 994.92	14 936.31	-	138 633.90
(f)	Leave cash and other allowances	-	-	-	-	-
(g)	Group Insurance, Bargaining Council, UIF, SDL	137 459.89	13 539.92	20 629.77	5 960.40	177 589.98
	<b>Total</b>	<b>12 436 579.85</b>	<b>695 844.92</b>	<b>1 072 244.32</b>	<b>624 101.69</b>	<b>14 828 770.78</b>

Prepared by: NP Msinango

Signature: 

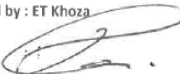
Date:2025/08/31

Reviewed by: PM Nxumalo

Signature: 

Date:2025/08/31

Approved by: ET Khoza

Signature: 

Date:2025/08/31

Authorised by: JH Mhlongo

Signature: 

Date:2025/08/31

**" The City of Heritage "**



Co.1

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS  
ULUNDI MUNICIPALITY

Date 25/08/25

Account	GL Number	DEBIT	CREDIT
-----	-----	-----	-----
SALARY	3000/3010	8257820.72	
OVERTIME	3000/3020	48702.35	
BONUS	3000/3030	747616.04	
CAR ALLOWANCE	3000/3040	632165.16	
DATA CARD	3000/3050	22779.00	
STANDBY	3000/3060	58000.67	
HOUSING SUBSIDY	3000/3070	24574.83	
STANDING ALLOW	3000/3090	15000.00	
BARGAINING COUNC	3100/3110	3124.95	
MEDICAL	3100/3130	869979.95	
SKILLS	3100/3140	90601.15	
UIF	3100/3150	43733.44	
PENSION FUND	3100/3160	604995.59	
SUBSISTENCE ALL	4400/4484	17486.00	
		2436579.85	-----
		-----	-----

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6.3

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS  
ULUNDI MUN TEMPS

Date 25/08/31 Page 2

Account	GL Number	DEBIT	CREDIT
SALARY	3000/3010	674484.64	
OVERTIME	3000/3020	1994.92	
SKILLS	3100/3140	6717.96	
UIF	3100/3150	6821.96	
BACKPAY	3000/3010	5825.44	
		-----	-----
		695644.92	

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**" The City of Heritage "**



C0.4.

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS  
ULUNDI MUNICIPALITY

Date 25/08/31

Account -----	GL Number -----	DEBIT -----	CREDIT -----
CAR ALLOWANCE	3000/3040	10271.95	
CELL PHONE	3000/3050	500.00	
SALARY	3000/3010	1025906.29	
OVERTIME	3000/3020	10107.26	
STANDBY	3000/3060	4829.05	
BARGAINING COUNC	3100/3110	1129.50	
SKILLS	3100/3140	10157.04	
UIF	3100/3150	9343.23	
		-----	-----
		1072244.32	

A large, stylized handwritten signature or scribble is present, overlapping the 'DEBIT' column of the table. It appears to be a signature in black ink.

" The City of Heritage "



Co.5

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS  
ULUNDI MUN SEC 57

Date 25/08/25

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	4632.71	
UIF	3100/3150	1239.84	
SUBSISTENCE ALL	4400/4484	2245.00	
		-----	-----
		624201.69	

A handwritten signature in black ink, appearing to be a stylized name, is written below the table.

**" 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:August 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
	<b>Total</b>	<b>1 492 628.48</b>

Prepared by: NP Msimango  
Signature: 

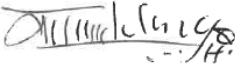
DATE: 2025/08/31

Reviewed by: PM Nxumalo  
Signature: 

DATE: 2025/08/31

Approved by: ET Khoza  
Signature: 

DATE: 2025/08/31

Authorised by: JH Mhlongo  
Signature: 

DATE: 2025/08/31

" The City of Heritage "



Co.2

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS  
ULUNDI MUNICIPALITY

Date 25/08/25

Account -----	GL Number -----	DEBIT -----	CREDIT -----
PENS COMP CONTR	3100/3160	119180.42	
MEDICAL	3100/3170	67680.00	
SALARY	3400/3410	730536.61	
CAR ALLOWANCE	3400/3440	32132.45	
DATA CARD	3400/3450	187099.00	
		-----	-----
		1492628.48	-----
		-----	-----

A large, stylized handwritten signature is written over the table. Below it, there are handwritten initials, possibly "CJW".



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

FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025 - 2026 FINANCIAL YEAR: CORPORATE SERVICES																	
EP Reference	Project Number	National KPA / B2B Pillar	Objectives	Strategy	Key Performance Indicator	Unit of measure	Baseline	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
										1 July 2025 - 30 September 2025							
										Performance Target	Actual Performance Target	Actual Budget Spent					
KZN26-CMS SO-13	CMS 1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Quarterly Tourism Site Visits to assess compliance with tourism regulations	Number	4	n/a	4 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2025	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 September 2025	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 11 September 2025	n/a				All 24 Wards	Inspection Checklist
KZN26-CMS SO-13	CMS 1.1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Number of Community Tourism Organisations (CTOs) Meetings Convened	Number	4	n/a	4 Community Tourism Organisations (CTOs) Meetings Convened by 30 June 2025	1 Community Tourism Organisations (CTOs) Meetings Convened by 30 September 2025	n/a	n/a				All 24 Wards	Agenda, Minutes and Attendance register
KZN26-CMS SO-13	CMS 1.2		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Number of Tourism Awareness conducted	Number	4	n/a	2 Tourism Awareness conducted by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Pictures and Attendance register
KZN26-CMS SO-13	CMS 1.3		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Date of review and adoption of the Tourism Development and Marketing Strategy for the Municipality for implementation in the 2025/2027 financial year	Date	30/06/2025	R50 000.00	Review and adoption of the Tourism Development and Marketing Strategy for the Municipality for implementation in the 2025/2027 financial year	n/a	n/a	n/a				All 24 Wards	Reviewed Strategy and Council Resolution
KZN26-CMS SO-14	CMS 2		To expand the economy of the Municipality by marketing the unique attributes of the area to attract visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Umdeni Municipality area	Date of holding the Tourism Month Commemoration	Date	30/09/2025	n/a	Tourism Month Commemoration by 30 September 2025	Conduct Commemoration of the Tourism Month by 30 September 2025	n/a	n/a				All 24 Wards	Picture and Attendance register
KZN26-CMS SO-16	CMS 4		To assist communities in addressing the needs of poverty prevalent within the Municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Date of review and adoption of the Indigent Register for the Municipality for implementation in the 2025/2026 financial year	Date	30/06/2025	n/a	Review and adoption of the Indigent Register for the Municipality for implementation in the 2025/2026 financial year by 30 June 2025	Data collection in 24 Wards by 30 September 2025	n/a	n/a				All 24 Wards	List of Applicants, Recommendations of the Portfolio Committee & Council Resolution, Council Resolution: Final Approval
KZN26-CMS SO-16	CMS 4.1		To assist communities in addressing the needs of poverty prevalent within the Municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Procurement of the services for the verification of the Indigent Register for the 2025/2027 financial year	Date	30/06/2024	R300 000.00	Procurement of the services for the verification of the Indigent Register for the 2025/2027 financial year by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Letter to Finance requesting the procurement of service
KZN26-CMS SO-23	CMS 5		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Number of Meetings with LED Forum for assistance through initiatives that stimulate job creation	Number	4	n/a	4 Meetings with LED Forum for assistance through initiatives that stimulate job creation by 30 June 2025	1 Meeting with LED Forum for assistance through initiatives that stimulate job creation by 30 September 2025	n/a	n/a				All 24 Wards	Invitations, Attendance Register
KZN26-CMS SO-23	CMS 5.1		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Holding of LED Inaba	Date	04/11/2024	R200 000.00	Holding of 'LED Inaba' by 31 December 2025	n/a	n/a	n/a				All 24 Wards	Invitations, Attendance Register & pictures
KZN26-CMS SO-23	CMS 5.2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Number of work opportunities created through LED initiatives including capital projects	Number	100	n/a	Creation of 140 work opportunities through LED initiatives including capital projects by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Proof of jobs created
KZN26-CMS SO-23	CMS 5.3		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	% on expenditure on the budget for implementation of LED Projects	Percentage	100%	R2 600 000.00	100% on expenditure on the budget for implementation of LED Projects by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Expenditure Report from Finance
KZN26-CMS SO-23	CMS 5.4		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	% implementation of Goat Farming support programme	Percentage	100%	R2 000 000.00	100% on expenditure on the implementation of Goat Farming support programme by 31 December 2025	n/a	n/a	n/a				All 24 Wards	Expenditure Report from Finance
KZN26-CMS SO-23	CMS 5.5		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	% implementation of LED Infrastructure Support programme	Percentage	100%	R500 000.00	100% expenditure on the implementation of LED Infrastructure Support programme by 31 December 2025	n/a	n/a	n/a				All 24 Wards	Expenditure Report from Finance
KZN26-CMS SO-23	CMS 6		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Procurement of temporary CBD Market Stalls	Date	NEW INDICATOR	R1 500 000.00	Procurement of temporary CBD Market Stalls by 30 September 2025	n/a	n/a	n/a				All 24 Wards	Expenditure Report from Finance
KZN26-CMS SO-24	CMS 6		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Alignment with the provision of support to sector departments that address the challenges faced by the communities with regard to food security	Number of meetings attended to obtain progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 June 2025	Number	4	n/a	4 meetings attended to obtain progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 June 2025	1 meeting attended to obtain progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 September 2025	n/a	n/a				All 24 Wards	Invitations, Attendance Register & Minutes
KZN26-CMS SO-21	CMS 7		To stimulate development of small businesses and co-operatives as a vehicle to increase employment levels	Enhance and develop entrepreneurial skills among the communities in the municipality	Number of Business Incubation Programs on selected Nodal Points conducted through SME's Workshops	Number	2	n/a	2 Business Incubation Programs on selected nodal points to be conducted through SME's Workshops by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Invitations, Attendance Registers, & pictures
KZN26-CMS SO-27	CMS 8		To ensure that all positions within the organization of the Municipality are aligned to the DP	Review, approve and implement the Municipality's Organogram	Date of review and approval of the Organogram for implementation in the 2025/2026 financial year	Date	30/06/2025	n/a	Review and approval of the Organogram for implementation in the 2025/2026 financial year by 31 May 2025	n/a	n/a	n/a				All 24 Wards	Correspondence to HOD's, Minutes of the LIF & Approved Organograms & Council Resolution
KZN26-CMS SO-28	CMS 9		To ensure that all positions within the organization of the Municipality are aligned to the DP	Compliance with Treasury Regulations regarding the salary budget for the DP	Number of Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget	Number	12	n/a	12 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 June 2025	3 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 September 2025	2 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 September 2025	n/a				All 24 Wards	Memo to Finance and Proof of submission
KZN26-CMS SO-29	CMS 10		To ensure that all positions within the organization of the Municipality are aligned to the DP	Development and Review of job descriptions for existing and new positions within the approved organogram in line with the DP	Number of reports submitted to MM on the review and Development of Job Descriptions for existing and new positions	Number	1	n/a	1 Report submitted to MM on the review and Development of Job Descriptions for existing and new positions by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Report submitted to Municipal Manager on the implementation of Job Evaluation Outcomes & Proof of submission
KZN26-CMS SO-31	CMS 11		To develop capacity within the Municipality for effective service delivery	Review and implement the recruitment and skills retention strategies	Date Municipal Skills Development Plan and Report submitted to Council for approval	Date	30/06/2025	n/a	Submission of Municipal Skills Development Plan and Report to Council for approval by 30 June 2025	n/a	n/a	n/a				All 24 Wards	Municipal Skills Audit Report submitted to Council for approval and Council Resolution
KZN26-CMS SO-30	CMS 11.1		To develop capacity within the Municipality for effective service delivery	Review and implement the recruitment and skills retention strategies	Date of review and approval of Recruitment & Retention Strategy	Date	30/06/2024	n/a	Review and approval of Recruitment & Retention Strategy by 31 May 2025	n/a	n/a	n/a				All 24 Wards	Minutes of the LIF, Council Resolution

4. TRANSFORMATION (B2B PILLAR): BUILDING CAPABLE LOCAL GOVERNMENT INSTITUTIONS

Key Performance Indicator (KPI) / Outcome Area	Strategic Outcome	Specific Objective	Key Result Area (KRA)	Indicator	Target	Actual	Value	Unit	Frequency	Start Date	End Date	Responsible Officer	Supporting Documents					
MUNICIPAL INSTITUTIONAL DEVELOPMENT	To develop capacity within the Municipality for effective service delivery	Ensure compliance with the Skills Development Act by implementing the Workplace Skills Plan	% of budget spent on the implementation of Workplace Skills Plan	Percentage	100%	n/a	95% - 100% of Workplace Skills Plan budget spent by 30 June 2026	n/a					All 24 Wards	Expenditure Report from Finance				
					20 staff members who attended training against Skills Development Plan (NCF-rated/short courses) by 30 June 2026	20 staff members who attended training against Skills Development Plan (NCF-rated/short courses) by 30 June 2026	n/a								All 24 Wards	Attendance Registers, Certificate of Attendance		
					Implementation of the Employment Equity Plan by addressing in particular issues of gender and disability	Date Employment Equity Report submitted to Department of Labour	Date	30/06/2025	n/a	Employment Equity Report submitted to Department of Labour by 30 January 2026	n/a					All 24 Wards	Proof of Submission to the Department of Labour	
					Regular review, development of new policies, procedures and implementation of by laws in compliance with local government legislation and regulations	Review of Records Management System & Registry Procedure Manual by 31 May 2026	Date	30/06/2025	n/a	Review of Records Management System & Registry Procedure Manual by 31 May 2026	n/a					All 24 Wards	Copy of Revised Policy & Council Resolution	
					Promotion of effective communication with internal and external stakeholders	Date Communication Strategy is reviewed and adopted by Council	Date	30/06/2025	n/a	Communication Strategy reviewed and adopted by Council by 31 May 2026	n/a					All 24 Wards	Copy reviewed Communication Strategy and Council Resolution	
					Promotion of effective communication with internal and external stakeholders	Number of Public Notices issued in terms of Sec 19 of the Local Government Municipal Systems Act	Number	4	n/a	4 Public Notices issued in terms of Sec 19 of the Local Government Municipal Systems Act by 30 September 2025	1 Public Notice issued in terms of Sec 19 of the Local Government Municipal Systems Act by 30 September 2025	2 Public Notice issued in terms of Sec 19 of the Local Government Municipal Systems Act by 30 September 2025	n/a				All 24 Wards	Copy of Advert / Official Public Notice / Social Media screen shot
					Promotion of effective communication with internal and external stakeholders	Number of Monthly payments to the service provider for municipal branding & advertising	Number	12	R3 500 000.00	12 Monthly payments of R3 478 260.87 to the service provider for municipal branding & advertising by 30 June 2026	3 Monthly payments of R375 000.00 to the service provider for municipal branding & advertising by 30 September 2025	2 Monthly payments of R276 000.00 to the service provider for municipal branding & advertising by 30 September 2025	R276 000.00				All 24 Wards	Invoice from the Service Provider & proof of payment
					Promotion of effective communication with internal and external stakeholders	Number of Quarterly Copta Circular 88 Templates submitted to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Copta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2026	1 Quarterly Copta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	In progress	n/a				All 24 Wards	COPTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager
					Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Monthly EXCO meetings convened and provision of secretariat	Number	12	n/a	12 Monthly EXCO meetings convened and provision of secretariat by 30 June 2026	3 Monthly EXCO meetings convened and provision of secretariat by 30 September 2025	2 Monthly EXCO meetings convened and provision of secretariat by 30 September 2025	n/a				All 24 Wards	Notice, Circulation Registers, Attendance Registers/Minutes
					Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Monthly Portfolio meetings convened and provision of secretariat for all 5 Departmental Portfolio Committees	Number	40	n/a	48 Monthly Portfolio meetings convened and provision of secretariat for all 5 Departmental Portfolio Committees by 30 June 2026	12 Monthly Portfolio meetings convened and provision of secretariat for all 5 Departmental Portfolio Committees by 30 September 2025	5 Monthly Portfolio meetings convened and provision of secretariat for all 5 Departmental Portfolio Committees by 30 September 2025	n/a				All 24 Wards	Notice, Circulation Registers, Attendance Registers/Minutes
					Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Quarterly Council meetings convened and provision of secretariat	Number	4	n/a	8 Council meetings convened and provision of secretariat by 30 June 2026	2 Quarterly Council meetings convened and provision of secretariat by 30 September 2025	1 Quarterly Council meeting convened and provision of secretariat by 30 September 2025	n/a				All 24 Wards	Notice, Circulation Registers, Attendance Registers/Minutes
					Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Quarterly MPAC Quarterly meetings convened	Number	4	n/a	8 MPAC meetings convened by 30 June 2026	3 Quarterly MPAC meetings convened by 30 September 2025	In progress	n/a				All 24 Wards	Notice, Circulation Registers, Attendance Registers/Minutes
					Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Monthly Reports submitted to Council on the implementation of Council Resolutions	Number	12	n/a	12 Monthly Reports submitted to Council on the implementation of Council Resolutions by 30 June 2026	3 Monthly Reports submitted to Council on the implementation of Council Resolutions by 30 September 2025 (June, July & August)	1 Monthly Report submitted to Council on the implementation of Council Resolutions by 30 September 2025 (June, July & August)	n/a				All 24 Wards	Council and EXCO Resolutions Register
					Training and development of political office bearers and political structures in the operation of Council	Number of Training facilitated for Councilors & Traditional Leaders (short courses) against the Skills Development Plan	Number	47	R200 000.00	1 Training facilitated for Councilors & Traditional Leaders (short courses) against the Skills Development Plan by 30 June 2026	n/a						All 24 Wards	Attendance Registers & Certificate of Attendance
					Roll out of the performance management process within the municipality beyond section 56 managers	Phase 3 of Signing of Performance Agreements by Extended MANCO & 68 employees in the lower levels by 31 July 2025	Date	New Indicator	R500 000.00	Phase 3 of Signing of Performance Agreements by Extended MANCO & 68 employees in the lower levels by 31 July 2025	Phase 3 of Signing of Performance Agreements by Extended MANCO & 68 employees in the lower levels by 31 July 2025	Phase 3 of Signing of Performance Agreements by Extended MANCO & 68 employees in the lower levels by 31 July 2025	n/a				All 24 Wards	A sample of Signed Copies of Performance Agreements from each department
					Management of risk within the structures and operators of the Municipality	Number of Monthly Risk Register Progress Reports submitted by the 5th of each month by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the 5th of each month by Head of Department by 30 June 2026	3 Monthly Risk Register Progress Reports submitted by the 5th of each month by HOD by 30 September 2025	2 Monthly Risk Register Progress Reports submitted by the 5th of each month by HOD by 30 September 2025	n/a				All 24 Wards	Monthly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit
					Management of risk within the structures and operators of the Municipality	Number of Quarterly Assessments of the Performance of Service Providers submitted by Head of Department to the Municipal Manager after the end of each quarter	Number	4	n/a	4 Quarterly Assessments of the Performance of Service Providers submitted by Head of Department to the Municipal Manager by 30 June 2026	1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM for Q1 ending (30 September 2025)	In progress	n/a				All 24 Wards	Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the Municipal Manager
					Training and development of community structures (wards committees) to support good governance	Date of Ward Committees training is conducted	Date	30/06/2025	n/a	Ward Committees training is conducted by 30 June 2026	n/a						All 24 Wards	Attendance registers and Pictures
Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Date of review and adoption by Council of the Public Participation Strategy	Date	30/06/2025	n/a	Review and adoption by Council of the Public Participation Strategy by 31 May 2026	n/a						All 24 Wards	Public Participation Strategy and Council Resolution					
Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Number of Monthly payments of stipends of R1 500.00 per meeting attended per Ward Committee Member	Number	12	R4 320 000.00	12 Monthly Payments of stipends of R4 320 000.00 per meeting attended per Ward Committee Member by 30 June 2026	3 Monthly Payments of stipends of R1 080 000.00 per meeting attended per Ward Committee Member by 30 September 2025	2 Monthly Payments of stipends of R315 000.00 per meeting attended per Ward Committee Member by 30 September 2025	R702 000.00				All 24 Wards	Signed Copy of Schedule of payments & proof of payment					
Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Number of Quarterly Ward Committee Functionality Reports submitted to Council & Copta	Number	4	n/a	4 Quarterly Ward Committee Functionality Reports submitted to Council by 30 June 2026	1 Quarterly Ward Committee Functionality Report submitted to Council by 30 September 2025 (Q4)	In progress	n/a				All 24 Wards	Report submitted to Council & Council Resolution					

MUNICIPAL GOVERNANCE AND PUBLIC PARTICIPATION (BB) IN LATE AFTERNOON MEETING

KZN26-CMS SO46	CMS 20.3	Placing the primary focus on addressing the needs of communities within the Municipality	Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Date of holding of 'Taking Council to the People' event	Date	22/05/2025	R434 872.61	Holding of 'Taking Council to the People' event by 31 May 2026	nia								All 24 Wards	Invitations, Attendance Registers and Pictures	
KZN26-CMS SO47	CMS 21	Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Number of Monthly Recorded & processed Customer Complaints/Complaints in the Complaints Register	Number	12	nia	12 Monthly Recorded & processed Customer Complaints/Complaints in the Complaints Register by 30 June 2026	1 Monthly Recorded & processed Customer Complaints/Complaints in the Complaints Register by 30 September 2025	2 Monthly Recorded & processed Customer Complaints/Complaints in the Complaints Register by 30 September 2025	nia						All 24 Wards	Complaints Register recorded	
KZN26-CMS SO47	CMS 21.1	Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Date Customer Satisfaction Survey is Conducted	Date	30/06/2025	nia	Customer Satisfaction Survey be Conducted by 30 June 2026	nia									All 24 Wards	Report on Customer Satisfaction Survey Conducted
KZN26-CMS SO47	CMS 21.2	Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Date of Batho Pele Policy and Service Delivery Improvement Plan is reviewed by Council	Date	30/06/2025	nia	Review and Adoption of Batho Pele Policy and Service Delivery Improvement Plan by Council by 30 June 2026	nia									All 24 Wards	Reviewed Policy and Council resolution
KZN26-CMS SO47	CMS 21.3	Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Number of Batho Pele Awareness Campaign / Workshops conducted	Number	1	nia	Conduct 1 Batho Pele Awareness Campaign / Workshop conducted by 30 September 2025	Conduct 1 Batho Pele Awareness Campaign / Workshop by 30 September 2025	in progress	nia							All 24 Wards	Invitation and Attendance registers
KZN26-CMS SO47	CMS 22	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 for 2025/2026 financial year (Community Halls & Sports Facilities)	Rand Value	1 134 000.00	R369 000.00	Collection of budgeted Revenue for the Directorate (Community Halls & Sports Facilities) for 2025/2026 financial year amounting to R369 000.00 by 30 June 2026	Collection of budgeted Revenue for the Directorate (Community Halls & Sports Facilities) for 2025/2026 financial year amounting to R68 750.00 by 30 September 2025	Collection of budgeted Revenue for the Directorate (Community Halls & Sports Facilities) for 2025/2026 financial year amounting to R68 463.00 by 30 September 2025	nia							All 24 Wards	Income & Expenditure Report from Finance
KZN26-CMS SO47	CMS 22.1	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 for 2025/2026 financial year (Business Licenses & Permits)	Rand Value	1 134 001.00	R318 000.00	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R318 000.00 by 30 June 2026	Collection of budgeted Revenue for the Directorate (Business Licenses & Permits) for 2025/2026 financial year amounting to R19 500.00 by 30 September 2025	Collection of budgeted Revenue for the Directorate (Business Licenses & Permits) for 2025/2026 financial year amounting to R19 500.00 by 30 September 2025	nia							All 24 Wards	Income & Expenditure Report from Finance
KZN26-CMS SO47	CMS 22.2	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 for 2025/2026 financial year (Rental for Market Stalls & Fines)	Rand Value	1 134 002.00	R423 456.00	Collection of budgeted Revenue for the Directorate (Rental for Market Stalls & Fines) for 2025/2026 financial year amounting to R423 456.00 by 30 June 2026	Collection of budgeted Revenue for the Directorate (Rental for Market Stalls & Fines) for 2025/2026 financial year amounting to R110 884.00 by 30 September 2025	Collection of budgeted Revenue for the Directorate (Rental for Market Stalls & Fines) for 2025/2026 financial year amounting to R89 921.10 by 30 September 2025	nia							All 24 Wards	Income & Expenditure Report from Finance
KZN26-CMS SO47	CMS 22.3	To ensure that the Municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits	Rand Value	1671 251.00	R21 148 522.30	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R21 148 522.30 by 30 June 2026	Containment of operational expenditure budget for 2025/2026 financial year within budgetary limits of R5 287 138.00 by 30 September 2025	Containment of operational expenditure budget for 2025/2026 financial year within budgetary limits of R5 287 138.00 by 30 September 2025	nia							All 24 Wards	Income and Expenditure Reports
KZN26-CMS SO47	CMS 23	To ensure the maintenance of sound financial practices	To work towards obtaining a clean audit report from the Auditor General	Number of Monthly progress reports on the AG's Action Plan monitored by the Municipal Manager	Number	12	nia	12 Monthly Progress Reports on the AG's Action Plan monitored by the Municipal Manager by 30 June 2026	3 Monthly Progress Reports on the AG's Action Plan monitored by the Municipal Manager by 30 September 2025	No action required from this Department	nia							All 24 Wards	Progress Reports and proof of submission

**" 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) - M02 August**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		(3 094)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Vote 3 - Internal Audit		(248)	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		(76 161)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Vote 5 - Sport & Recreation		(3 666)	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		(307)	400	-	135	135	67	68	103%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Vote 11 - Energy Sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Vote 12 - Waste Water Management		(156)	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Total Capital Expenditure</b>		(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(3 599)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Executive and council		(1 237)	-	-	-	-	-	-	-	-
Finance and administration		(2 115)	14 952	-	239	239	2 492	(2 253)	-90%	14 952
Internal audit		(248)	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(81 992)	22 952	-	8 090	8 431	3 825	4 605	120%	22 952
Community and social services		(78 018)	22 552	-	7 955	8 296	3 759	4 537	121%	22 552
Sport and recreation		(3 666)	-	-	-	-	-	-	-	-
Public safety		(307)	400	-	135	135	67	68	103%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(47 491)	10 725	-	-	3 735	1 788	1 947	109%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(8 313)	3 700	-	-	1 630	617	1 013	164%	3 700
Energy sources		(8 157)	3 700	-	-	1 630	617	1 013	164%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		(156)	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329
<b>Funded by:</b>										
National Government		(134 007)	27 109	-	7 821	11 896	4 518	7 378	163%	27 109
Provincial Government		-	6 087	-	-	-	1 014	(1 014)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(134 007)	33 196	-	7 821	11 896	5 533	6 364	115%	33 196
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(7 387)	19 133	-	509	2 139	3 189	(1 050)	-33%	19 133
<b>Total Capital Funding</b>		(141 394)	52 329	-	8 330	14 035	8 722	5 313	61%	52 329

**" The City of Heritage "**



There were payments made for Project Management Unit salaries for the month of August 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:

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

Invoice Number.: INV 2000241 20250831



ZULU MS N M

P.O. BOX 7091  
ULUNDI

3838

VAT NO:

Month:	August
Statement Date:	2025-08-31
Due Date	2025-09-30

Stand Number	Deposit	Market Value	Town	Category
241	1 311,00	950 000,00	ULUNDI B	RES

Date	Description	VAT	Debit	Credit	Balance
31-08-2025	Balance Brought Forward				-0,41
31-08-2025	Property Rates Residential	0,00	1 582,54		1 582,13
31-08-2025	Property Rates - Impermissibles	0,00		24,99	1 557,14
31-08-2025	Property Rates - Reductions	0,00		74,96	1 482,18
31-08-2025	Refuse Removal-Domestic	15,78	120,99		1 603,17

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	0,00	0,00	1 603,17	1 603,17

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 : | 2000241  
Account Number | 62035267609  
Branch Code | 220730  
Account Type | Current

<b>TOTAL AMOUNT DUE</b>	<b>1 603,17</b>
-------------------------	-----------------

**“ 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

3885

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 20250831



0300923

Month:	August
Statement Date:	2025-08-31
Due Date	2025-09-30

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

Date	Description	VAT	Debit	Credit	Balance
31-08-2025	Balance Brought Forward		82 446,19		82 446,19
31-08-2025	Refuse Removal-Commercial Bulk	813,22	6 234,70		88 680,89
31-08-2025	Property Rates State Owned Property Monthly	0,00	5 576,85		94 257,74

Arrangement Balance	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
	45 956,03	5 977,85	5 977,65	5 977,85	5 977,65	12 579,58	11 811,55	94 257,74

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 : | 0300923  
Account Number | 62035267609  
Branch Code | 220730  
Account Type | Current

<b>TOTAL AMOUNT DUE</b>	<b>94 257,74</b>
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**" 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:

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

**SITHOLE MR D.M**

P.O. BOX 110  
ULUNDI

3838

VAT NO:

Invoice Number.: **INV 0000351 20250831**



0000351

Month:	August
Statement Date:	2025-08-31
Due Date	2025-09-30

Stand Number	Deposit	Market Value	Town	Category
351	0,00	980 000,00	ULUNDI BA	BUS

Date	Description	VAT	Debit	Credit	Balance
31-08-2025	Balance Brought Forward		12 561,31		12 561,31
31-08-2025	Property Rates Business	0,00	3 265,03		15 826,34
31-08-2025	Refuse Removal-Commercial	97,27	745,74		16 572,08

Arrangement Balance	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
	0,00	0,00	0,00	4 138,80	4 212,99	4 209,52	4 010,77	16 572,08

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 : | **0000351**  
Account Number | 62035267609  
Branch Code | 220730  
Account Type | Current

<b>TOTAL AMOUNT DUE</b>	<b>16 572,08</b>
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# " The City of Heritage "



## Transaction History

Nickname: Statutory Funds  
Selected Account: 62064936340  
Date: 02 Sep 2025  
Available Balance: 3,195,752.04 CR  
Current Balance: 3,195,752.04 CR

Date	Description	Service Fee	Amount	Balance
15 Aug 2025	FNB OB TRF 000000330 SARS PYT-JULY	0.00	-2,616,404.54 DR	3,195,752.04 CR
06 Aug 2025	INT ON CREDIT BALANCE	0.00	17,380.09 CR	5,812,156.58 CR
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

# " The City of Heritage "



## Transaction History

Nickname: Electricity Sales Ac

Selected Account: 62328066776

Date: 02 Sep 2025

Available Balance: 99,010.79 CR

Current Balance: 99,010.79 CR

Date	Description	Service Fee	Amount	Balance
22 Aug 2025	INT ON CREDIT BALANCE	0.00	1,798.04 CR	99,010.79 CR
07 Aug 2025	CR.INT.RATE 5,10000	0.00	0.00 CR	97,212.75 CR
07 Aug 2025	FNB OB TRF 000000297 ESKOM PYT-JULY	0.00	-3,000,000.00 DR	97,212.75 CR
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

**" The City of Heritage "**



**REPORT ON DISCONNECTIONS  
PER SECTION FOR THE MONTH OF  
AUGUST 2025**

**" The City of Heritage "**



SECTIONS	NO. OF PROPERTIES DISCONNECTED	RESPONDENTS	AMOUNT DISCONNECTED	AMOUNT COLLECTED	PERCENTAGE
SECTION A	70	10	400 805.00	14 228.00	3.50%
SECTION C	109	46	187 293.00	65 018.00	34.70%
SECTION D	56	25	215 133.00	59 613.00	27.70%
BUSINESS	27	15	2 660 404.00	979 625.19	36.00%
ELEC. BUSINESSES	10	7	1 353 859.21	329 198.31	24.32%
A.O.D.	20	16	94 276.00	52 990.22	56.00%
Technical meter audit disconnections	22	22	215 370.00	110 735.00	51.00%
	<b>274</b>	<b>131</b>	<b>4 726 335.21</b>	<b>1 597 179.72</b>	<b>33.79%</b>

PREPARED BY:  DATE: 12/09/2025

CHECKED BY:  DATE: 12/09/25

AUTHORIZED BY:  DATE: 12/09/25

**" The City of Heritage "**



**MEMORANDUM**

**TO** THE DIRECTOR TECHNICAL SERVICES

**FROM** THE DIRECTOR FINANCIAL SERVICES

**DATE** 14-Aug-25

**SUBJECT** REQUEST BY THE DIRECTOR FINANCIAL SERVICES TO DISCONNECT ELECTRICITY TO THE FOLLOWING HOUSES

Number's	Unit	House Number	Account Number	Meter Number	Balance	Min Req	Rec Fee	Total	WORK CARRIED OUT	Disconnection Date	Amount Paid	Payment Date
1	C	389	0300389	PREPAID	9 218.29	3 687.00	470.00	4 157.00				
2	C	415	0300415	PREPAID	6 223.14	2 489.00	470.00	2 959.00				
3	C	426	0300426	PREPAID	2 622.00	2 622.00	470.00	3 092.00				
4	C	511	30000511	PREPAID	8 208.18	3 283.00	470.00	3 753.00				
5	C	559	0300559	PREPAID	4 590.42	2 295.00	470.00	2 765.00			1630-00	22-08-2025
6	C	590	0300590	PREPAID	8 293.18	3 317.00	470.00	3 787.00			3100-00	04-09-2025
7	C	601	3010601	PREPAID	3 349.12	1 674.00	470.00	2 144.00			2530-00	21-08-2025
8	C	647	0300647	PREPAID	9 457.72	3 783.00	470.00	4 253.00				
9	C	671	0300671	PREPAID	2 601.92	2 602.00	470.00	3 072.00				
10	C	674	0310674	PREPAID	1 519.43	1 520.00	470.00	1 990.00				
11	C	703	0300703	PREPAID	2 912.60	1 456.00	470.00	1 926.00				
12	C	726	3000726	PREPAID	6 177.54	2 471.00	470.00	2 941.00			3000-00	21-08-2025
13	C	747	0300747	PREPAID	4 764.92	2 382.00	470.00	2 852.00			2352-00	22-08-2025
14	C	793	0300793	PREPAID	35 311.46	7 062.00	470.00	7 532.00				
15	C	817	0300817	PREPAID	10 638.12	3 191.00	470.00	3 661.00			3130-00	25-08-2025
16	C	856	3000856	PREPAID	12 229.12	3 668.00	470.00	4 138.00				

17	C	875	0300875	PREPAID	32 537.68	6 508.00	470.00	6 978.00				
18	C	893	3000893	PREPAID	25 304.78	5 060.00	470.00	5 530.00				
19	C	894	0300894	PREPAID	26 268.10	5 254.00	470.00	5 724.00			2530-00	22-08-2025
20	C	931	3000931	PREPAID	13 475.10	4 042.00	470.00	4 512.00			1500-00	22-08-2025
21	C	971	0300971	PREPAID	13 489.26	4 047.00	470.00	4 517.00				
22	C	1035	0301035	PREPAID	9 815.42	2 926.00	470.00	3 396.00				
23	C	1039	0301039	PREPAID	5 092.47	2 037.00	470.00	2 507.00			1999-00	22/08/2025
24	C	1053	0301053	PREPAID	17 262.09	5 779.00	470.00	6 249.00			2530-00	04-09-2025
25	C	1098	0301098	PREPAID	19 893.14	5 968.00	470.00	6 438.00				
26	C	1118	0301118	PREPAID	14 050.84	4 215.00	470.00	4 685.00				
27	C	1124	0301124	PREPAID	3 513.45	1 757.00	470.00	2 227.00	Paid	18-08-2025	1753-00	15-08-2025
28	C	1133	0301133	PREPAID	8 334.79	3 334.00	470.00	3 804.00			3340-00	22-08-2025
29	C	1145	0301145	PREPAID	9 910.20	3 964.00	470.00	4 434.00			3960-00	22-08-2025
30	C	1204	0301204	PREPAID	11 890.43	3 567.00	470.00	4 037.00				
<b>TOTAL</b>					<b>338 954.91</b>	<b>105 960.00</b>	<b>14 100.00</b>	<b>120 060.00</b>			<b>33324-00</b>	<b>13</b>

Prepared by	Controller Revenue	B.P.Nxumalo	Signature		Date	15-08-2025
Checked by	Revenue Accountant	S.N.Biyela	Signature		Date	18/08/2025
Recommended by	Revenue Manager	E.S.Ngubane	Signature		Date	18/08/2025
Approved by	Deputy CFO	E.T.Khoza	Signature		Date	18/08/25
Authorised by	CFO	J.H.Mhlongo	Signature		Date	15/08/2025
Received by	Technical Services	N Khali	Signature		Date	19/08/2025
Returned by	Technical Services		Signature		Date	



" The City of Heritage "



DISCONNECTION LIST FOR JUNE 2025									
Customer	Current	Balance	Outstanding Balance	Reconnection Fee	Total Payable	Amount Paid	Comments	Date Carried Out	
E4780006 BRIDGE WHOLESALE (PTY) LTD.	3,128.87	6,657.59	3,528.72	940	4,468.72				
E5045093 CIRCUIT OFFICE	10,355.80	28,852.78	18,496.98	940	19,438.98				
E4030030 CLOTHING JUNCTION	6,145.62	44,331.16	38,185.54	940	39,125.54				
E5045408 DEPT. OF WELFARE	2,223.85	52,587.22	50,363.37	940	51,303.37				
E0333000 DEPT. OF WORKS	2,223.85	14,831.29	12,607.41	940	13,547.41				
E4780301 FOSCHINI GROUP TOTAL SPORT	10,322.65	24,179.35	13,856.70	940	14,796.70				
E4780007 FOSCHINI RETAIL GR. (PTY) LTD. EXACT	12,875.28	28,462.88	15,587.30	940	16,527.30				
E4780200 FOSCHINI RETAIL GROUP (PTY) LTD MARKHAM	8,774.55	14,197.49	5,422.99	940	5,362.99				
E0010800 H T GROUP PTY LTD- DOWES	2,628.20	8,130.17	5,501.68	940	6,441.68	8,130.17			
E0000044 IKHWEZI WHOLESALERS	94,068.75	183,288.92	89,220.17	940	90,160.17	183,288.92		13/07/2025	
E0035000 INKULULEKO HOTELS LTD	96,490.86	199,353.03	62,862.17	940	83,002.17				
E0034043 ITHALA LIMITED	3,251.53	8,897.42	6,645.69	940	7,585.69				
E0039405 JET ULUNDI FOSCHINI RETAIL GROUP	20,437.04	65,615.44	45,178.40	940	46,116.40				
E0038900 KENTUCKY FRIED CHICKEN	90,843.86	100,206.93	5,422.27	940	10,382.27				
E0048101 LEGAL AID SOUTH AFRICA	3,960.97	8,788.57	4,828.60	940	5,768.60				
E0450005 LEWIS STORE TIA BEARS	6,264.96	11,872.75	5,407.79	940	6,347.79				
E0034051 LORDSHIP TRAD. ENTER.(PTY) LTD/FASHION 4YOU	2,360.71	7,252.59	4,892.88	940	5,822.88				
E5045530 MASHONA CLINIC	30,060.94	97,005.25	26,974.61	940	27,914.61				
E0100335 MASHUBANE HIGH SCHOOL	107,568.57	377,286.34	289,697.77	940	270,637.77	50,000.00		22/07/2025	
E9000301 NIHLUNGWANE CLINIC	8,091.59	21,794.87	13,703.28	940	14,643.28				
E0481010 OLD MUTUAL	2,538.78	5,901.17	3,362.39	940	4,302.39				
E0039099 PEP STORES	3,578.41	14,860.00	11,513.59	940	12,253.59				
E0043300 PIONEER FOODS PTY (LTD) / SASKO BAKERY	8,727.40	16,148.05	7,421.65	940	8,261.65	16,776.00		30/07/2025	
E0004478 PRIDE MILLING COMPANY (pty) Ltd	2,223.85	11,147.01	8,923.16	940	9,863.16				
E9000306 ROYAL HOUSEHOLD /ISIGODLO ONDINI	4,388.78	8,232.66	3,873.88	940	4,813.88	8,232.66		10/7/2025	
E0481009 SANLAM DEVELOPING MARKET LTD	2,681.33	8,338.77	5,657.44	940	6,597.44				
E0455006 SHARP CHICKEN	10,985.01	38,180.29	38,175.23	940	17,115.20				
E4030080 SHAWARMA INN	14,007.81	39,652.90	25,645.09	940	26,585.09				
E4780019 SHEET STREET	2,837.14	14,873.33	11,738.19	940	12,678.19				
E4880032 SHOPRITE CHECKERS LIQUOR	2,223.85	15,040.66	12,816.81	940	13,756.81				
E0094246 SMARTVIEW CASH AND CARRY	2,310.54	84,388.80	82,078.78	940	83,018.78				
E5045012 ST FRANCIS HOSPITAL	7,428.56	14,747.83	7,518.87	940	8,258.87				
E4780510 STERNS	4,365.41	16,972.20	12,606.85	940	13,546.85	8,158.27		25/07/2025	
E0094059 ULUNDI POST OFFICE	3,069.20	5,552.77	2,483.57	940	3,423.57				
E3890000 ULUNDI TOTAL FILL STATION	28,960.17	79,836.68	50,876.49	940	51,816.49	54,812.29		21/07/2025	
E0300923 UMJUMEZULU CLINIC/NKONJANI HOS	18,435.88	67,879.85	49,243.97	940	49,183.97				
E2000151 VODACOM B S 101176 THOKOZA	41,577.46	164,472.49	122,896.03	940	123,836.03				
E9000229 VODACOM Pty Ltd ULUNDI BS 5133	5,452.76	25,150.52	19,737.76	940	20,677.76				
E3100337 VODACOM UNIT C ULUNDI DABULAMANI BS 6080	36,772.88	191,947.96	153,176.08	940	164,116.08				
E1820001 WINDY SHANKS TRADING CC	3,492.32	11,035.25	7,542.93	940	8,482.93				
<b>TOTAL</b>	<b>740,122.23</b>	<b>2,056,381.44</b>	<b>1,316,259.21</b>	<b>37900</b>	<b>1,353,898.21</b>	<b>329,198.31</b>			

NAMES	DATE	SIGNATURE
Prepared by: S.A Xulu	08/07/2025	
Checked by: N.Khali	11/08/2025	
Reviewed by: C. Zwane	11/08/2025	
Approved by: P.T Nzuama	11/08/2025	

7

**" The City of Heritage "**



**MEMORANDUM**

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR FINANCIAL SERVICES

DATE 11-Aug-25

SUBJECT SPECIAL DISCONNECTION FOR NON PAYMENT IN UNIT B ( AOD FOR JULY 2025 )

Unit	House Number	Account Number	Meter Number	Balance	Min Req	Rec Fee	Total Payable	WORK CARRIED OUT	Disconnection Date	Amount Paid	Payment Date
B	96	0200096	PREPAID	21 917.69	4 384.00	470.00	4 854.00			4 500.00	08-08-2025
B	976	0200976	PREPAID	26 150.90	5 230.00	470.00	5 700.00			2 500.00	12-08-2025
B	8	2081026	PREPAID	28 631.82	5 726.00	470.00	6 196.00			716.22	14-08-2025
		<b>TOTAL</b>		<b>76 700.41</b>	<b>15 340.00</b>	<b>1 410.00</b>	<b>16 750.00</b>			<b>7 716.22</b>	<b>3</b>
Prepared by		Controller Revenue	B.P.Nxumalo			Signature	<i>[Signature]</i>	Date	11-08-2025		
Checked by		Revenue Accountant	S.N.Biyela			Signature	<i>[Signature]</i>	Date	11-08-2025		
Recommended by		Revenue Manager	E.S.Ngubane			Signature	<i>[Signature]</i>	Date	11/08/2025		
Approved by		Deputy CFO	T.E.Khoza			Signature	<i>[Signature]</i>	Date	11/08/25		
Authorised by		CFO	J.H.Mhlongo			Signature	<i>[Signature]</i>	Date	11/08/2025		

**" The City of Heritage "**



**MEMORANDUM**

TO THE DIRECTOR TECHNICAL SERVICES

FROM THE DIRECTOR TECHNICAL SERVICES

DATE 11-Aug-25

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

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	863	0300863	PREPAID	45 713.55	4 571.00	470.00	5 041.00			2530-00	12-08-2025
2	C	981	0300981	PREPAID	68 327.08	6 833.00	470.00	7 303.00			9000-00	29-08-2025
3	C	994	0300994	PREPAID	15 271.48	4 581.00	470.00	5 051.00				
4	C	1152	0301152	PREPAID	10 180.55	3 054.00	470.00	3 524.00				
<b>TOTAL</b>					<b>139 492.66</b>	<b>19 039.00</b>	<b>1 880.00</b>	<b>20 919.00</b>			11530	2
Prepared by			Controller Revenue			B.P.Nxumalo		Signature	<i>[Signature]</i>	Date	11-08-2025	
Checked by			Revenue Accountant			S.N.Biyela		Signature	<i>[Signature]</i>	Date	11-08-2025	
Recommend by			Revenue Manager			E.S.Ngubane		Signature	<i>[Signature]</i>	Date	11/08/2025	
Approved by			Deputy CFO			T.E.Khoza		Signature	<i>[Signature]</i>	Date	11/08/25	
Authorised by			CFO			J.H.Mhlongo		Signature	<i>[Signature]</i>	Date	11/08/2025	
Received by			Technical Services					Signature		Date		

**" The City of Heritage "**



**" The City of Heritage "**



TO :DEPARTMENT OF TECHNICAL SERVICES  
 FROM :DEPARTMENT OF FINANCIAL SERVICES  
 SUBJ :DISCONNECTION LIST UNIT -D  
 DATE :18 AUGUST 2025

NUMBERS	UNIT	HOUSE NUMBER	ACCOUNT NUMBER	METER NUMBER	BALANCE OWING	REQUIRED AMOUNT	RECON FEE	TOTAL PAYABLE	AMOUNT PAID	P/MENT DATE	DISCONN DATE	WORK CARRI OUT
1	D	1036	0401036	Pre-paid	13 544.70	4 093.00	470.00	4 563.00				
2	D	1046	0401046	Pre-paid	4 545.69	2 273.00	470.00	2 743.00				
3	D	1090	0401090	Pre-paid	13 858.26	4 149.00	470.00	4 619.00				
4	D	1113	4001113	Pre-paid	36 859.79	3 685.00	470.00	4 155.00				
5	D	1114	0401114	Pre-paid	6 938.13	2 375.00	470.00	2 845.00				
6	D	1132	0401132	Pre-paid	16 991.14	5 097.00	470.00	5 567.00				
7	D	1152	0401152	Pre-paid	6 644.18	2 642.00	470.00	3 112.00	1100	25/8/25		
8	D	1164	0401164	Pre-paid	16 874.58	5 062.00	470.00	5 532.00				
9	D	1169	0401169	Pre-paid	5 382.60	2 154.00	470.00	2 624.00	1732	22/8/25		
10	D	1170	4001170	Pre-paid	10 169.01	3 570.00	470.00	4 040.00	S/P 1580	22/8/25		
11	D	1177	0401177	Pre-paid	13 122.90	3 937.00	470.00	4 407.00				
12	D	1191	4001191	Pre-paid	3 247.48	1 624.00	470.00	2 094.00	1000	19/8/25		
13	D	1209	4001209	Pre-paid	26 751.81	5 320.00	470.00	5 790.00				
14	D	1217	0401217	Pre-paid	14 145.62	4 244.00	470.00	4 714.00	4700	22/8/25		
15	D	1224	0401224	Pre-paid	4 429.14	2 214.00	470.00	2 684.00	2700	21/8/25		

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16	D	1254	0401254	Pre-paid	5 005.85	2 503.00	470.00	2 973.00	2570	22/8/25	
17	D	1256	0401256	Pre-paid	44 724.40	4 472.00	470.00	4 942.00	1030	25/8/25	
178	D	1258	4001258	Pre-paid	2 013.09	2 014.00	470.00	2 484.00			
19	D	1298	4011298	Pre-paid	6 305.87	2 522.00	470.00	2 992.00	2950	22/8/25	
20	D	1344	0401344	Pre-paid	4 059.35	2 030.00	470.00	2 500.00			
21	D	1360	4001360	Pre-paid	3 394.03	1 698.00	470.00	2 168.00	1698	22/8/25	
22	D	1361	0401361	Pre-paid	1 537.28	1 537.00	470.00	2 007.00			
23	D	1368	0401368	Pre-paid	13 759.07	4 128.00	470.00	4 598.00	1030	21/8/25	
24	D	1383	0401383	Pre-paid	11 923.85	3 577.00	470.00	4 047.00	1530	26/8/25	
25	D	1392	0401392	Pre-paid	4 589.69	2 295.00	470.00	2 765.00			
26	D	1394	0401394	Pre-paid	39 233.02	3 912.00	470.00	4 382.00	2000	22/8/25	
27	D	1395	4001395	Pre-paid	1 735.09	1 736.00	470.00	2 206.00			
28	D	1411	0401411	Pre-paid	8 701.39	3 480.00	470.00	3 950.00	1950	22/8/25	
29	D	1444	0401444	Pre-paid	2 757.69	2 757.00	470.00	3 227.00	2500	21/8/25	
30	D	1453	0401453	Pre-paid	35 362.28	3 536.00	470.00	4 006.00			
31	D	1458	4001458	Pre-paid	11 488.89	3 446.00	470.00	3 916.00			
32	D	1473	0401473	Pre-paid	11 782.03	3 535.00	470.00	4 005.00	4005	25/8/25	
33	D	1474	0401474	Pre-paid	3 615.13	1 808.00	470.00	2 278.00	5278	25/8/25	
34	D	1475	0401475	Pre-paid	6 345.72	2 538.00	470.00	3 008.00			
35	D	1478	4001478	Pre-paid	30 465.63	6 092.00	470.00	6 562.00			
36	D	1481	0401481	Pre-paid	7 082.39	2 833.00	470.00	3 303.00	3000	29/8/25	
37	D	1489	4001489	Pre-paid	12 783.96	3 835.00	470.00	4 305.00			
38	D	1492	0401492	Pre-paid	14 424.97	4 327.00	470.00	4 797.00			
39	D	1501	0401501	Pre-paid	12 451.08	3 735.00	470.00	4 205.00			
40	D	1504	4001504	Pre-paid	29 823.12	5 965.00	470.00	6 435.00			
41	D	1505	4001505	Pre-paid	10 159.47	3 047.00	470.00	3 517.00			
42	D	1513	4011513	Pre-paid	8 245.35	3 295.00	470.00	3 765.00			
43	D	1515	4001515	Pre-paid	20 769.45	4 154.00	470.00	4 624.00			
44	D	1533	4011533	Pre-paid	11 893.81	4 757.00	470.00	5 227.00	2030	22/8/25	
45	D	1550	0401550	Pre-paid	3 140.35	1 570.00	470.00	2 040.00	1499.56	25/8/25	
46	D	1552	4011552	Pre-paid	25 930.19	5 186.00	470.00	5 656.00	2530	26/8/25	

47	D	1554	0401554	Pre-paid	1 506.58	1 507.00	470.00	1 977.00	1510	22/8/25	
48	D	1556	0401556	Pre-paid	4 230.45	2 115.00	470.00	2 585.00	1900	21/8/25	
49	D	1558	0401558	Pre-paid	43 739.23	4 373.00	470.00	4 843.00			
50	D	1559	0401559	Pre-paid	11 069.42	3 320.00	470.00	3 790.00			
51	D	1565	0401565	Pre-paid	15 441.66	4 632.00	470.00	5 102.00			
52	D	1574	4001574	Pre-paid	15 275.73	4 583.00	470.00	5 053.00			
53	D	1579	4011579	Pre-paid	6 726.73	2 690.00	470.00	3 160.00			
54	D	1582	0401582	Pre-paid	1 864.49	1 864.00	470.00	2 334.00	1000	22/8/25	
55	D	1588	0401588	Pre-paid	7 471.69	2 988.00	470.00	3 458.00			
56	D	1593	4001593	Pre-paid	29 909.26	5 982.00	470.00	6 452.00	3000	22/6/25	
<b>TOTAL</b>					<b>736 243.76</b>	<b>188 813.00</b>	<b>26 320.00</b>	<b>215 133.00</b>			

		NAME	SIGNATURE	DATE
Prepared	by Revenue Controller	W.Z.Khumalo		18/08/2025
Checked	by Revenue accountant	S.N.Biyela		18/08/2025
Recommended	by Revenue Manager	E.S.Ngubane		18/08/2025
Approved	by Deputy CFO	T.E.Khoza / Mahlaba		18/08/2025
Authorised	by CFO	J.H.Mhlongo / T.E.Khoza		18/08/2025
Received	by Electrical Manager	S.Khali		19/08/2025
Returned	by Electrical Dept	Meter auditors		

59613 26

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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 - M02 August							
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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	12.8%	0.0%	2.6%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		192.5%	72.8%	0.0%	167.1%	72.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	10.1%	43.3%	0.0%	21.0%	43.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.2%	0.0%	7.7%	6.2%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.9%	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%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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		40.0%	37.4%	0.0%	22.0%	37.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.4%	1.5%	0.0%	5.5%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	14.6%	0.0%	2.1%	3.6%
<b>IDP regulation financial viability indicators</b>							
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 - M02 August**

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				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 273	2 746	1 530	1 412	1 160	317	785	10 559	24 782	14 232	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	13 168	10 414	3 737	3 189	3 183	2 756	16 779	151 705	204 932	177 613	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	910	770	476	420	482	317	1 889	7 970	13 234	11 078	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	76	66	60	59	27	25	77	363	754	552	-	-	-	-
Interest on Arrear Debtor Accounts	1810	360	354	344	407	357	396	2 171	17 750	22 139	21 081	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	4	(170)	(166)	(166)	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>20 788</b>	<b>14 351</b>	<b>6 147</b>	<b>5 487</b>	<b>5 209</b>	<b>3 811</b>	<b>21 705</b>	<b>188 176</b>	<b>265 674</b>	<b>224 389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	11 515	7 376	2 508	2 097	2 105	682	5 384	79 048	110 715	89 316	-	-	-	-
Commercial	2300	3 146	1 262	436	343	304	322	2 024	19 670	27 507	22 663	-	-	-	-
Households	2400	3 238	2 918	2 209	2 044	1 896	1 642	7 270	25 310	46 527	38 162	-	-	-	-
Other	2500	2 889	2 795	993	1 004	905	1 165	7 026	64 149	80 926	74 249	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>20 788</b>	<b>14 351</b>	<b>6 147</b>	<b>5 487</b>	<b>5 209</b>	<b>3 811</b>	<b>21 705</b>	<b>188 176</b>	<b>265 674</b>	<b>224 389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

Description	NT Code	Budget Year 2025/26								Total
		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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	22 232	23 537	20 000	13 085	32 513	12 351	87 132	140 188	351 038
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	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>22 232</b>	<b>23 537</b>	<b>20 000</b>	<b>13 085</b>	<b>32 513</b>	<b>12 351</b>	<b>87 132</b>	<b>140 188</b>	<b>351 038</b>

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<b>BANK AND CALL ACCOUNTS BALANCES AS AT 31 AUGUST 2025</b>		
<b>ACCOUNT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>BALANCE (R)</b>
Salaries Account	62033637846	363 883.89
Current Account	62035267609	1 697 188.96
FMG Call Account	62064936093	2 000 902.51
Electricity Sales	62328066776	99 010.79
Housing Grant	62062833639	265 965.26
Investment -Main	62179391190	33 440 665.85
Statutory Funds	62064936340	3 195 752.04
DME Account	62324120261	21 539.21
MIG Funds	62067492943	3 349 182.06
Conditional Grant	62067492802	82 111.64
Disaster Relief	63156361982	14 993.97
	<b>TOTAL</b>	<b>R 44 531 196.18</b>

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KZN266 Ulundi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		19 198	217 361	-	2 757	92 491	36 227	757	2.1%	217 361
EPWP Incentive	-	13 048	-	-	757	757	-	757	#DIV/0!	-
Finance Management	-	6 150	2 000	-	2 000	2 000	333			2 000
Local Government Equitable Share	-	-	215 361	-	-	89 734	35 894			215 361
	-									
	-									
	3									
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	7 000	-	-	-	(1 167)	1 167	-100.0%	7 000
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	7 000	-	-	-	(1 167)	1 167	-100.0%	7 000
	4									
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	19 198	224 361	-	2 757	92 491	35 060	1 924	5.5%	224 361
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		191 067	40 622	-	-	16 000	6 770	9 735	143.8%	40 622
Municipal Infrastructure Grant (MIG)	-	174 262	37 593	-	-	16 000	6 266	9 735	155.4%	37 593
Integrated National Electrification Programme Grant	-	16 805	3 029	-	-	-	505			3 029
Other capital transfers [insert description]										
<b>Provincial Government:</b>		(2 004)	2 292	-	-	-	(382)	382	-100.0%	2 292
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	-	(2 004)	2 292	-	-	-	(382)	382	-100.0%	2 292
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	189 063	42 914	-	-	16 000	6 388	10 117	158.4%	42 914
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	208 261	267 275	-	2 757	108 491	41 449	12 040	29.0%	267 275

**“ The City of Heritage ”**



**KZN266 Ulundi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		35 006	2 000	-	727	1 534	333	1 201	360.3%	2 000
Expanded Public Works Programme Integrated Grant	-	12 052	-	-	672	1 418	-	1 418	#DIV/0!	-
Integrated National Electrification Programme Grant	-	16 804	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	-	6 150	2 000	-	56	117	333	(217)	-65.0%	2 000
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	7 000	-	-	-	1 167	(1 167)	-100.0%	7 000
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	7 000	-	-	-	1 167	(1 167)	-100.0%	7 000
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other Transfers Public Corporations	-	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>35 006</b>	<b>9 000</b>	<b>-</b>	<b>727</b>	<b>1 534</b>	<b>1 500</b>	<b>34</b>	<b>2.3%</b>	<b>9 000</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		174 262	40 622	-	9 041	13 704	6 770	6 934	102.4%	40 622
Integrated National Electrification Programme Grant	-	-	3 029	-	-	-	505	(505)	-100.0%	3 029
Municipal Infrastructure Grant	-	174 262	37 593	-	9 041	13 704	6 266	7 439	118.7%	37 593
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>174 262</b>	<b>40 622</b>	<b>-</b>	<b>9 041</b>	<b>13 704</b>	<b>6 770</b>	<b>6 934</b>	<b>102.4%</b>	<b>40 622</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>209 268</b>	<b>49 622</b>	<b>-</b>	<b>9 768</b>	<b>15 239</b>	<b>8 270</b>	<b>6 968</b>	<b>84.3%</b>	<b>49 622</b>

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**KZN266 Ulundi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August**

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		11 856	4 204	-	800	1 600	701	900	128%	4 204
Pension and UIF Contributions		221	917	-	113	227	153	74	49%	917
Medical Aid Contributions		138	-	-	68	135	-	135	#DIV/0!	-
Motor Vehicle Allowance		2 304	225	-	19	38	37	0	0%	225
Cellphone Allowance		2 209	6 622	-	184	368	1 104	(735)	-67%	6 622
Housing Allowances		-	2 181	-	-	-	363	(363)	-100%	2 181
Other benefits and allowances		1 597	4 209	-	308	617	702	(85)	-12%	4 209
<b>Sub Total - Councillors</b>		<b>18 324</b>	<b>18 358</b>	<b>-</b>	<b>1 493</b>	<b>2 985</b>	<b>3 060</b>	<b>(74)</b>	<b>-2%</b>	<b>18 358</b>
% increase	4		0.2%							0.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	618	6 798	-	52	103	1 133	(1 030)	-91%	6 798
Pension and UIF Contributions		-	875	-	-	-	146	(146)	-100%	875
Medical Aid Contributions		-	460	-	-	-	77	(77)	-100%	460
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	2 055	-	-	-	342	(342)	-100%	2 055
Motor Vehicle Allowance		180	547	-	15	30	91	(61)	-67%	547
Cellphone Allowance		6	136	-	1	1	23	(22)	-96%	136
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	1 421	-	-	14	237	(223)	-94%	1 421
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	921	-	-	-	153	(153)	-100%	921
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	98	-	-	-	16	(16)	-100%	98
<b>Sub Total - Senior Managers of Municipality</b>		<b>929</b>	<b>13 311</b>	<b>-</b>	<b>67</b>	<b>148</b>	<b>2 218</b>	<b>(2 070)</b>	<b>-93%</b>	<b>13 311</b>
% increase	4		1333.1%							1333.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		123 423	98 480	-	10 703	21 403	16 413	4 989	30%	98 480
Pension and UIF Contributions		22 545	34 464	-	1 666	3 323	5 744	(2 421)	-42%	34 464
Medical Aid Contributions		9 846	12 169	-	870	1 734	2 028	(295)	-15%	12 169
Overtime		651	984	-	56	103	164	(61)	-37%	984
Performance Bonus		7 600	19 577	-	748	1 771	3 263	(1 492)	-46%	19 577
Motor Vehicle Allowance		8 496	9 051	-	738	1 460	1 509	(48)	-3%	9 051
Cellphone Allowance		445	372	-	38	76	62	14	22%	372
Housing Allowances		301	282	-	25	49	47	2	4%	282
Other benefits and allowances		1 291	372	-	96	187	62	125	202%	372
Payments in lieu of leave		1 716	1 143	-	-	-	190	(190)	-100%	1 143
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>176 314</b>	<b>176 896</b>	<b>-</b>	<b>14 938</b>	<b>30 106</b>	<b>29 483</b>	<b>623</b>	<b>2%</b>	<b>176 896</b>
% increase	4		0.3%							0.3%
<b>Total Parent Municipality</b>		<b>195 567</b>	<b>208 564</b>	<b>-</b>	<b>16 498</b>	<b>33 239</b>	<b>34 761</b>	<b>(1 522)</b>	<b>-4%</b>	<b>208 564</b>

**KZN266 Ulundi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August**

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			
<b>Cash Receipts By Source</b>																
Property rates		(12 493)	(5 005)	-	-	-	-	-	-	-	-	-	150 009	132 511	138 413	141 873
Service charges - Electricity revenue		(4 404)	(4 429)	-	-	-	-	-	-	-	-	-	121 981	113 147	118 239	121 195
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		(796)	(934)	-	-	-	-	-	-	-	-	-	14 825	13 095	13 684	14 026
Rental of facilities and equipment		109	100	-	-	-	-	-	-	-	-	-	2 327	2 536	2 650	2 716
Interest earned - external investments		(49)	(52)	-	-	-	-	-	-	-	-	-	2 293	2 192	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		162	261	-	-	-	-	-	-	-	-	-	177	600	627	643
Licences and permits		33	4	-	-	-	-	-	-	-	-	-	3 247	3 284	3 431	3 517
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		79 575	3 278	-	-	-	-	-	-	-	-	-	139 829	222 682	219 873	229 752
Other revenue		253	175	-	-	-	-	-	-	-	-	-	40 096	40 524	41 317	43 675
<b>Cash Receipts by Source</b>		<b>62 330</b>	<b>(6 650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470 163</b>	<b>530 571</b>	<b>538 234</b>	<b>557 397</b>
<b>Other Cash Flows by Source</b>																
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>62 330</b>	<b>(6 650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>514 756</b>	<b>575 164</b>	<b>578 842</b>	<b>599 753</b>
<b>Cash Payments by Type</b>																
Employee related costs		(17 045)	15 005	-	-	-	-	-	-	-	-	-	192 246	190 207	197 778	202 554
Remuneration of councillors		-	1 493	-	-	-	-	-	-	-	-	-	16 865	18 358	19 044	19 442
Finance charges		-	1 472	-	-	-	-	-	-	-	-	-	(1 472)	-	-	-
Bulk purchases - Electricity		-	20 699	-	-	-	-	-	-	-	-	-	170 211	190 910	208 006	213 206
Acquisitions - water & other inventory		-	120	-	-	-	-	-	-	-	-	-	3 373	3 493	2 200	2 115
Contracted services		-	9 802	-	-	-	-	-	-	-	-	-	103 597	113 399	91 455	100 186
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		15 537	7 344	0	-	-	-	-	-	-	-	-	24 080	46 961	49 222	50 453
<b>Cash Payments by Type</b>		<b>(1 508)</b>	<b>55 935</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>508 900</b>	<b>563 327</b>	<b>567 705</b>	<b>587 956</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	60 178	60 178	(38 478)	(45 884)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		145	698	-	-	-	-	-	-	-	-	-	(844)	-	-	-
<b>Total Cash Payments by Type</b>		<b>(1 363)</b>	<b>56 633</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568 234</b>	<b>623 505</b>	<b>529 227</b>	<b>542 072</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>63 692</b>	<b>(63 284)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(53 478)</b>	<b>(48 341)</b>	<b>49 615</b>	<b>57 682</b>
Cash/cash equivalents at the month/year beginning:		4 195	67 887	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 195	(44 146)	5 469
Cash/cash equivalents at the month/year end:		67 887	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	(48 874)	(44 146)	5 469	63 151

**KZN266 Ulundi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2 254	4 361	-	5 705	5 705	4 361	(1 344)	-30.8%	11%
August	2 254	4 361	-	8 330	14 035	8 721	(5 313)	-60.9%	27%
September	2 254	4 361	-	-		13 082	-		
October	2 254	4 361	-	-		17 443	-		
November	2 254	4 361	-	-		21 804	-		
December	2 254	4 361	-	-		26 164	-		
January	2 254	4 361	-	-		30 525	-		
February	2 254	4 361	-	-		34 886	-		
March	2 254	4 361	-	-		39 247	-		
April	2 254	4 361	-	-		43 607	-		
May	2 254	4 361	-	-		47 968	-		
June	2 254	4 361	-	-		52 329	-		
<b>Total Capital expenditure</b>	<b>27 047</b>	<b>52 329</b>	<b>-</b>	<b>14 035</b>					

**" The City of Heritage "**



**KZN266 Ulundi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August**

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 122	9 555	-	-	3 440	1 592	(1 848)	-116.0%	9 555
Roads Infrastructure		-	9 455	-	-	1 810	1 576	(234)	-14.9%	9 455
Roads		-	9 455	-	-	1 810	1 576	(234)	-14.9%	9 455
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 122	-	-	-	1 630	-	(1 630)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4 122	-	-	-	1 630	-	(1 630)	#DIV/0!	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	100	-	-	-	17	17	100.0%	100
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	100	-	-	-	17	17	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		16 843	17 642	-	3 640	3 640	2 940	(700)	-23.8%	17 642
Community Facilities		3 251	-	-	1 068	1 068	-	(1 068)	#DIV/0!	-
Halls		3 251	-	-	1 068	1 068	-	(1 068)	#DIV/0!	-
Centres		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		13 592	17 642	-	2 573	2 573	2 940	368	12.5%	17 642
Indoor Facilities		9 227	17 642	-	2 573	2 573	2 940	368	12.5%	17 642
Outdoor Facilities		4 365	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	3 400	-	269	269	567	298	52.5%	3 400
Operational Buildings		-	3 400	-	269	269	567	298	52.5%	3 400
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	2 400	-	-	-	400	400	100.0%	2 400
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	1 000	-	269	269	167	(102)	-61.4%	1 000
Housing		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 262	500	-	239	239	83	(156)	-187.4%	500
Computer Equipment		1 262	500	-	239	239	83	(156)	-187.4%	500
<b>Furniture and Office Equipment</b>		-	600	-	-	-	100	100	100.0%	600
Furniture and Office Equipment		-	600	-	-	-	100	100	100.0%	600
<b>Machinery and Equipment</b>		326	1 390	-	-	-	232	232	100.0%	1 390
Machinery and Equipment		326	1 390	-	-	-	232	232	100.0%	1 390
<b>Transport Assets</b>		-	709	-	-	-	118	118	100.0%	709
Transport Assets		-	709	-	-	-	118	118	100.0%	709
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	22 554	33 795	-	4 149	7 589	5 633	(1 957)	-34.7%	33 795

**" The City of Heritage "**



**KZN266 Ulundi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		28 332	7 500	-	3 345	7 482	1 250	(6 232)	-498.6%	7 500
Roads Infrastructure		28 332	7 500	-	3 345	7 482	1 250	(6 232)	-498.6%	7 500
Roads		2 631	7 500	-	1 614	5 751	1 250	(4 501)	-360.0%	7 500
Road Structures		25 701	-	-	1 732	1 732	-	(1 732)	#DIV/0!	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		28	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		28	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		28	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		53	-	-	-	-	-	-	-	-
Furniture and Office Equipment		53	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		15	60	-	3	3	10	7	70.4%	60
Machinery and Equipment		15	60	-	3	3	10	7	70.4%	60
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	28 428	7 560	-	3 348	7 485	1 260	(6 225)	-494.1%	7 560

**" The City of Heritage "**



**KZN266 Ulundi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 663	52 462	-	-	737	8 744	8 007	91.6%	52 462
Roads Infrastructure		15 574	34 371	-	-	675	5 729	5 053	88.2%	34 371
Roads		15 574	34 371	-	-	675	5 729	5 053	88.2%	34 371
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		193	3 352	-	-	16	559	543	97.2%	3 352
Drainage Collection		(1 957)	1 156	-	-	-	193	193	100.0%	1 156
Storm water Conveyance		2 149	2 196	-	-	16	366	350	95.7%	2 196
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		896	14 738	-	-	46	2 456	2 411	98.1%	14 738
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		(1 878)	9 243	-	-	-	1 541	1 541	100.0%	9 243
LV Networks		2 774	5 495	-	-	46	916	870	95.0%	5 495
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		9 348	10 239	-	-	680	1 707	1 027	60.2%	10 239
Community Facilities		7 249	3 078	-	-	680	513	(166)	-32.5%	3 078
Halls		4 012	2 359	-	-	680	393	(286)	-72.8%	2 359
Libraries		191	438	-	-	-	73	73	100.0%	438
Cemeteries/Crematoria		3 045	160	-	-	-	27	27	100.0%	160
Stalls		-	118	-	-	-	20	20	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	-	-	-	1 194	1 194	100.0%	7 161
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2 099	7 161	-	-	-	1 194	1 194	100.0%	7 161
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 253	7 838	-	-	121	1 306	1 186	90.8%	7 838
Operational Buildings		1 253	7 838	-	-	121	1 306	1 186	90.8%	7 838
Municipal Offices		1 253	7 838	-	-	121	1 306	1 186	90.8%	7 838
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
		1	2	-	-	-	0	0	100.0%	2
Servitudes		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		483	1 073	-	-	51	179	128	71.4%	1 073
Computer Equipment		483	1 073	-	-	51	179	128	71.4%	1 073
<b>Furniture and Office Equipment</b>		(25)	902	-	-	1	150	150	99.6%	902
Furniture and Office Equipment		(25)	902	-	-	1	150	150	99.6%	902
<b>Machinery and Equipment</b>		894	1 437	-	-	-	240	240	100.0%	1 437
Machinery and Equipment		894	1 437	-	-	-	240	240	100.0%	1 437
<b>Transport Assets</b>		557	437	-	-	37	73	36	49.6%	437
Transport Assets		557	437	-	-	37	73	36	49.6%	437
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	29 174	74 391	-	-	1 626	12 399	10 773	86.9%	74 391

**" The City of Heritage "**



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

### **16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment**



Annexure A2 - Monthly

Select Assessor

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Aug'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

KZN266

District

Zululand

Demarcation Description

Ulundi

I, \_\_\_\_\_, 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:

Notes/Comments

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)? Note - refer condition 6.12.2	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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	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)? 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.	No	Due to financial constraints, the municipality is unable to pay the Eskom bulk current account within 30 days of receiving the relevant invoice. The municipality made a payment of R3 million on 12 August 2025. However, the payments made by the municipality relate to the August 2024 invoice.
5	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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes	The municipality uploaded the proof of payment for the R 3 000 000 paid in August to the Go Muni portal.
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	The Eskom S41 report for August 2025 reflects the payment made by the municipality of R 3 000 000. The municipality also included their Eskom reconciliation as at the end of August 2025 (page 107 of S71 report), which reflects
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
8	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No	The primary factor contributing to the municipality's unfunded budget is the long-standing 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, the municipality has been struggling to pay the
9	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	The municipality has budgeted for an Operating Deficit of R71.9 million in the 2025/26 Adopted Budget. The municipality was advised to consider MFMA Circular No. 126 regarding budgeting for a deficit, where municipalities were advised that
10	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? <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	In the 2025/26 Adopted Budget, the budget for Provision for debt impairment appears to be adequate.
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)? <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>	Yes	The Municipality did table and amended funding plan as per Provincial Treasury's comments on the 26 August 2025
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)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	Na	
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	The municipality submitted a completed tariff tool, following the assistance provided by PT on 13 June 2025. During this session, the municipality was supported in populating the revised NT tariff tool using its approved budget for the 2025/26 financial year. Feedback on the findings and recommendations from the analysis of the completed tool will be communicated in due course. In addition, the tariff tool
15	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: 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	The municipality does not issue consolidated bills for all customers particularly with respect to shopping complexes and Public Works. The municipality has been guided by PT about NT's directive on consolidated bills for shopping complexes. However, the municipality highlighted that the quotation for the installation of one bulk meter amounts to R 1.5 million per shopping complex. This translates into a
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	The August 2025 monthly disconnection lists are attached to MFMA S71 of the municipality as proof.
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? 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.	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? Note – the municipality’s monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes	The Contour Report (the Electricity Sales Service Provider) demonstrating August 2025 beneficiaries of 50Kw supplied by the municipality with electricity is attached to MFMA S71 as proof.
	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?	Not yet end of quarter	
		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.		
	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;	not yet the end of a quarter	
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)?	not yet the end of a quarter	
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?	not yet the end of a quarter	
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	The municipality planned to implement the installation of pre-paid meters from the 2025/26 financial year. A project implementation plan and draft policy to be developed for tabling in Council. Notably funding is an issue and the municipality had submitted a smart meter grant application to NT, however this was not
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTREF with a smart pre-paid meter?	No	The municipality planned to implement the installation of pre-paid meters from the 2025/26 financial year. A project implementation plan and draft policy to be developed for tabling in Council. Notably funding is an issue and the municipality had submitted a smart meter grant application to NT, however this was not
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	The municipality has indicated that 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 submitted an application for the smart meter grant to National Treasury in January 2025. As per the latest Division of Revenue Bill
	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	The municipality’s valuation roll does not perfectly align to the billing system. However, the municipality is utilising the NT valuation roll reconciliation tool to work through and clear the variances identified.
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? 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.	Yes	The municipality has an action plan in place and together with the support of PT is working to clear the variances identified.
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes	Completed billing system, GVR and/or interim GRV reconciliations have been uploaded into GoMuni portal for the last quarter- ended on 30th of June 2025.
	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	The municipality indicated that it is tracking the funding plan on a monthly basis using the tracking tool. However, the Municipality tabled an amended funding plan in August.
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? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No FRP	
		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.		
	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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	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	
		<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>		
	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	The municipality does have a separate bank account in which it records electricity receipts and payments to Eskom.
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	
		<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>		
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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
41	6.14	*NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	
		<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 19 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>		

PT: HOD/ NT / MM Name:

\_\_\_\_\_

Signature of HOD/ NT/ MM:

\_\_\_\_\_

Date:

**\*\*Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement 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										Score	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								
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	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance		



**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					Scoring and Rating																										
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										Score	Rating										
			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									
25.July25	Ulundi	KZN266	N/A	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Above Moderate		
26.August25	Ulundi	KZN266																																																	0%	Not completed
27.September25	Ulundi	KZN266																																																	0%	Not completed
28.October25	Ulundi	KZN266																																																	0%	Not completed
29.November25	Ulundi	KZN266																																																	0%	Not completed
30.December25	Ulundi	KZN266																																																0%	Not completed	
31.January26	Ulundi	KZN266																																																0%	Not completed	
32.February26	Ulundi	KZN266																																																0%	Not completed	
33.March26	Ulundi	KZN266																																																0%	Not completed	
34.April26	Ulundi	KZN266																																																0%	Not completed	
35.May26	Ulundi	KZN266																																																0%	Not completed	
36.June26	Ulundi	KZN266																																																0%	Not completed	
37.July26	Ulundi	KZN266																																																0%	Not completed	
38.August26	Ulundi	KZN266																																																0%	Not completed	
39.September26	Ulundi	KZN266																																																0%	Not completed	
40.October26	Ulundi	KZN266																																																0%	Not completed	
41.November26	Ulundi	KZN266																																																0%	Not completed	

**" 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

July 2025

**DISTRIBUTION:**

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

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

Sector Departments: **National Treasury Email: [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za)**

**Email: [mohamed@mfip.gov.za](mailto: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  
26 August 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](mailto:RevenueManagement@treasury.gov.za); [mohamed@mfip.gov.za](mailto:mohamed@mfip.gov.za); [skhomo@ulundi.gov.za](mailto:skhomo@ulundi.gov.za);  
[jmhlongo@ulundi.gov.za](mailto:jmhlongo@ulundi.gov.za); [mnxumalo@ulundi.gov.za](mailto:mnxumalo@ulundi.gov.za); [tmagwaza@ulundi.gov.za](mailto:tmagwaza@ulundi.gov.za)

Dear Ms. O. Gaarekwe and Mr. SM Khomo

### **ULUNDI MUNICIPALITY – MONTHLY DEBT RELIEF REPORT – JULY 2025**

National Treasury approved the debt relief application of Ulundi Municipality with effect 01 June 2023. May 2024 constituted the 12<sup>th</sup> month of the municipality's first 12-month debt relief compliance cycle and May 2025 constituted the 12<sup>th</sup> month of the municipality's second 12-month debt relief compliance cycle. The municipality is now in month 2 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 July 2025. This report **highlights the areas of compliance and non-compliance** for the month of July 2025, the support measures instituted by Provincial Treasury, and the actions taken by the municipality in the month of August 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 76% average compliance with the MFMA Circular 124 conditions during July 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 31 July 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						Maximization of Revenue Base			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									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	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	Yes	78%	Non Compliance			



**KWAZULU-NATAL PROVINCE**

TREASURY  
REPUBLIC OF SOUTH AFRICA



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					Maximization of Revenue Base			Part E											Scoring and Rating												
			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								Oversight											Score	Rating											
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							
25.July25	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	No	No	No	No	Yes	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Moderate compliance				
26.August25	Ulundi	KZN266																																													0%	Not completed		
27.September25	Ulundi	KZN266																																														0%	Not completed	
28.October25	Ulundi	KZN266																																														0%	Not completed	
29.November25	Ulundi	KZN266																																														0%	Not completed	
30.December25	Ulundi	KZN266																																														0%	Not completed	
31.January26	Ulundi	KZN266																																														0%	Not completed	
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39.September26	Ulundi	KZN266																																															0%	Not completed
40.October26	Ulundi	KZN266																																															0%	Not completed
41.November26	Ulundi	KZN266																																															0%	Not completed

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



## KWAZULU-NATAL PROVINCE

TREASURY  
REPUBLIC OF SOUTH AFRICA

– May 2024; June 2024 – May 2025; and June 2025 – July 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 July 2025 are discussed in more detail below.

**National Treasury has, however considered the municipality's overall debt relief performance for their 1<sup>st</sup> debt relief cycle (01 June 2023 – 30 May 2024) and issued correspondence to the municipality on the 17<sup>th</sup> 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 17<sup>th</sup> 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 R15,2 million for June 2025, due and payable in July 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 R8 million on 17 July 2025 and an amount of R3 million on 12 August 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.**

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 approved 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 R71.9 million in the 2025/26 Adopted 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 adopted budget, it appears the municipality did budget for Debt impairment adequately. The municipality budgeted an amount of R75.2 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, Treasury's recalculated shortfall reflects a significant deterioration in the funding position from R76.5 million in the 2024/25 Approved Budget to R177.5 million in the 2025/26 Approved Budget. The main contributor to this is the non-payment of the current Eskom account.

The monthly cash flow projections on the 2025/26 Approved 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 is despite the municipality being advised to correct this prior to the adoption of the 2025/26 Annual budget. They have also been advised to consider correcting this during the 2025/26 Adjustments budget process.

#### **Condition 6.5 - Cost reflective tariffs**

For the 2025/26 MTREF, the municipality submitted a completed tariff tool, following the assistance provided by PT on 13 June 2025. During this session, the municipality was supported in populating the revised NT tariff tool using its approved budget for the 2025/26 financial year. Feedback on the findings and recommendations from the analysis of the completed tool will be communicated in due course. (Feedback and recommendations on the draft 2025/26 tariff tool were presented to the municipality on the 08<sup>th</sup> May 2025). In addition, the tariff tool based on the approved 2025/26 budget was uploaded to Go Muni on 13 June 2025.

The municipal tariffs, based on the Adopted Budget for 2025/2026, were assessed as not-cost-reflective for electricity by yielding a shortfall of R206 473 765.00 for 2025/2026, whilst solid waste appeared to be cost-reflective by producing a surplus of R562 570.00 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 adopted budget for 2025/26, indicated certain gaps in the allocation of budgeted revenue and expenditure across the various functions of the municipality. Although this was slightly addressed for waste management in the year 2025/2026, following the engagement with the municipality, it has persisted for the outer years. These gaps have a direct impact on the outcome of the tool and the assessment of whether tariffs are cost reflective or not.



## KWAZULU-NATAL PROVINCE

TREASURY  
REPUBLIC OF SOUTH AFRICA

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 Original Budget	Year1	Revenue Required by NT Tariff Tool	-	-	316 953 679	11 551 220	328 504 899
			Revenue Budgeted	-	-	110 479 914	12 113 790	122 593 704
			Shortfall/Excess	-	-	206 473 765	562 570	205 911 195
Assessment Outcome per Service						Not Cost Reflective	Cost Reflective	Not Cost Reflective
Year 2 Not Cost Reflective	2025/26 Indicative Budget 2026/27	Year2	Revenue Required by NT Tariff Tool	-	-	347 116 804	20 817 935	367 934 739
			Revenue Budgeted	-	-	115 448 851	12 658 911	128 107 762
			Surplus /Deficit	-	-	231 667 953	8 159 024	239 826 977
Assessment Outcome per Service						Not Cost Reflective	Not Cost Reflective	Not Cost Reflective
Year 3 Not Cost Reflective	2025/26 Indicative Budget 2027/28	Year3	Revenue Required by NT Tariff Tool	-	-	356 314 860	21 328 073	377 642 932
			Revenue Budgeted	-	-	118 332 928	12 975 383	131 308 311
			Surplus /Deficit	-	-	237 981 932	8 352 690	246 334 621
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 been allocated expenditure without corresponding revenue to fund those costs.
- There is no allocation of employee-related costs assigned to waste management as a core service, which results in the costs for this service being understated, considering total employee-related costs amount to R 190,188,726.00.
- Many functions reflect budgeted deficits, likely due to Equitable Share not being allocated adequately across various functions.
- 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.
- Budgeting for Debt Impairment and Bad Debt Written Off appears to be inaccurate since it is not allocated for waste management debtors.
- 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.
- 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.
- 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.
- 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 will be advised to note findings and address gaps before approval of their 2025/26 adjustment budget. Hence, PT, through its Budget Unit, will support the municipality to address identified budgeting concerns during the adjustment 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 22<sup>nd</sup> 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 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**

This condition is not required to be assessed for the month of July 2025 as it is not the end of a quarter, however, the municipality must be forewarned of this condition, as it might be difficult to achieve if the necessary collection measures are not executed in time.

As per the municipality's Annexure D schedule, they have achieved a 133% monthly collection rate for property rates and services charges for the month of July 2025, 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 July 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.

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 19<sup>th</sup> of December 2024. The municipality complied with the 30 January 2025 deadline to submit their application, for evaluation 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 18<sup>th</sup>-19<sup>th</sup> 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 10<sup>th</sup> and 27<sup>th</sup> 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 8<sup>th</sup> and 9<sup>th</sup> 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 24<sup>th</sup> and 26<sup>th</sup> of June 2025 the municipality was provided with guidance on how to address certain discrepancies and proposed journals.

On the 7<sup>th</sup> of August 2025, PT conducted virtual engagements with Ulundi LM to assist with the population of the GV Recon for the month of July 2025 and the updating of the Action Plan.

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 July 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:



## KWAZULU-NATAL PROVINCE

TREASURY  
REPUBLIC OF SOUTH AFRICA

<b>MFMA S71 Statement component</b>		<b>Compliance (Yes / No)</b>
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> 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.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> 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.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	
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 <b>MFMA Budget Circular 128 (Annexure B)</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
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 <b>MFMA Budget Circular 128 (Annexure D)</b> .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of <b>MFMA Budget Circular 128 (Annexure C)</b> .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
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	No (June account payable in July was not included)
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 13<sup>th</sup> May 2024, to take the officials through the S71 reporting guidelines issued by National Treasury on the 10<sup>th</sup> 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 05<sup>th</sup> of June 2024 and 29<sup>th</sup> 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 01 (July 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, moreover there is a repayment plan between the municipality, Eskom, and National Treasury. However, PT is not aware of this repayment plan. 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. Furthermore, PT will engage the municipality on the status of implementation of the Unfunded budget action plan.

### **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 1<sup>st</sup> 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



## KWAZULU-NATAL PROVINCE

TREASURY  
REPUBLIC OF SOUTH AFRICA

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 – 31 July 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 July 2025, did not fully comply with all the MFMA Circular 124 conditions and was elaborated on above. It is noted that the municipality slightly declined in terms of the average compliance rate from 78% in June 2025 to 76% in July 2025.

The municipality has maintained its compliance and is complying with the majority of conditions. **National Treasury issued correspondence to the municipality on the 17<sup>th</sup> 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.



## **KWAZULU-NATAL PROVINCE**

TREASURY  
REPUBLIC OF SOUTH AFRICA

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,

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**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**

Jul'25

**National Financial Year**

2025/26

**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 <b>bulk water current account</b> 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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	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 <b>Eskom bulk current account</b> 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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	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	<b>Compliance with a funded MTREF –</b> <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 - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	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?	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	- <b>If the municipality's MTREF is not funded</b> , 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	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , 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	<b>Cost reflective tariffs</b> – (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	<b>Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, <b>demonstrated, through its by-laws and budget related policies</b> 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	<i>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.</i>	
	6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>	
19	6.7.1	- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023</b> and <b>85 per cent average quarterly collection</b> <b>with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<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, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	

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;	not yet the end of a quarter
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)?	not yet the end of a quarter
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?	not yet the end of a quarter
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?	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
<b>6,8 Municipality's Completeness of the revenue base –</b>			
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	- <b>For the latest ending Quarter</b> -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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	Yes
<b>6,9 Monitor and report on implementation –</b>			
29	6.9.1	- <b>MFMA section 71 reporting</b> – 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 <b>active intervention evident</b> 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	- <b>Municipalities with financial recovery plans (FRP)</b> – 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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	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>			
<b>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:</b>			
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 <b>conditions for provincial treasuries</b> (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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <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 <b>conditions for provincial treasuries</b> (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	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<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>	
	6,12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> 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
		<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>	
39		<b>Supporting evidence</b> : 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	<b>Accounting Treatment</b> - 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
		<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>	

Carol Coetzee

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:



Date:

27/08/25

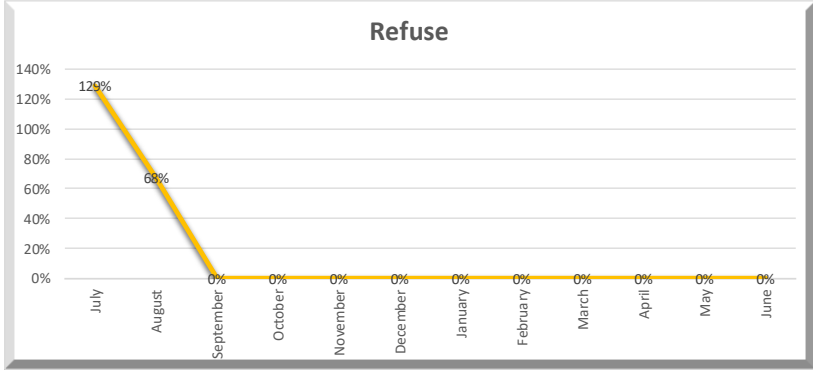
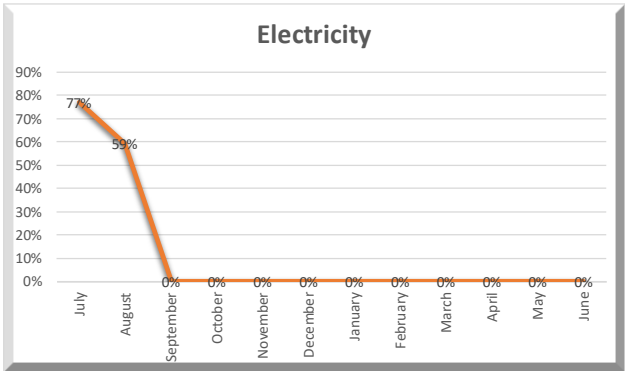
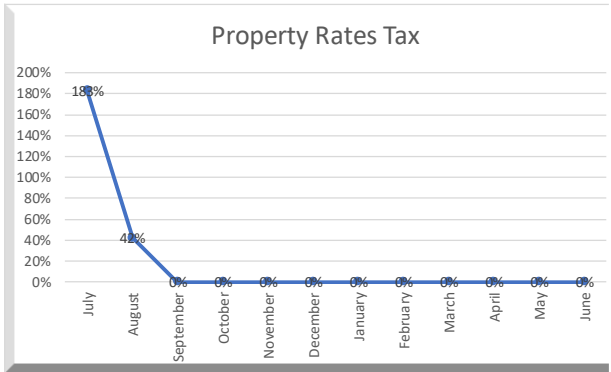
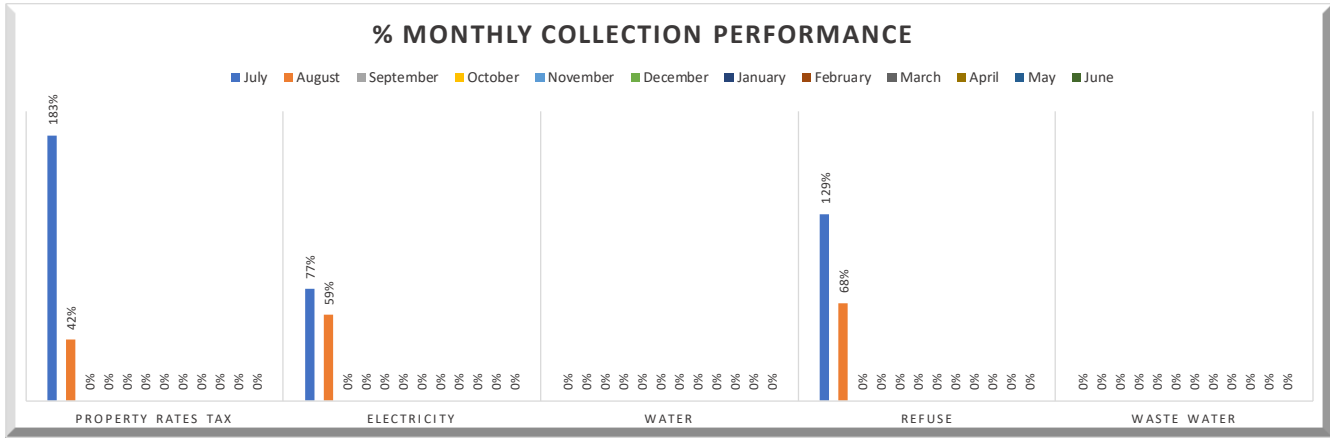
**\*\* Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

**“ 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**



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	33 562 493	27 562 643	5 999 850	82%	82%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
2.Collection <u>excl Eskom supplied areas</u>	32 678 713	27 287 944	5 390 769	84%	84%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
3.Collection: <b>Property Rates</b>	19 333 991	17 298 943	2 035 048	89%	89%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)	12 094 800	8 216 692	3 878 107	68%	68%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
5.Total average collection: <b>Water</b>	-	-	-	#DIV/0!		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
6.Total average collection: <b>Wastewater</b>	-	-	-	#DIV/0!		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
7.Total average collection: <b>Refuse</b>	2 133 702	2 047 008	86 695	96%	96%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				
8.Total average collection: <b>Interest</b>	-	-	-	#DIV/0!	0%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				

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

Province

Kwazulu Natal

Demarcation Code

KZN266

Municipality

Ulundi

Average collection rate (MFMA Circular 124 condition 6.7)

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

**Collection Rate Assessment**

Notes

Total Aggregate Collection		1.July - Reporting for June in July				2. August - Reporting for July in August			
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection
1.	Collection for whole demarcation	13 295 806	17 659 479	1 329 135	133%	20 266 687	9 903 164	10 363 523	49%
2.	Collection excl Eskom supplied areas	13 278 044	17 636 807	2 030 151	133%	19 400 669	9 651 137	9 928 539	50%
3.	Collection: <b>Property Rates</b>	6 497 302	11 903 813	0	183%	12 836 689	5 395 130	7 441 559	42%
4.	Total average collection: <b>Electricity</b> (Municipal supplied areas)	5 815 319	4 486 184	1 329 135	77%	6 279 481	3 730 508	2 548 972	59%
5.	Total average collection: <b>Water</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!
6.	Total average collection: <b>Wastewater</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!
7.	Total average collection: <b>Refuse</b>	983 185	1 269 482	0	129%	1 150 517	777 526	372 992	68%
8.	Total average collection: <b>Interest</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!

**Complete This Section** **Quarter 1 Performance Per Ward**

Services	Electricity Supplier	Ward Name & Number	1.July				2. August			
			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
<b>Property Rates Tax</b>	Mun Supplied	Ward 8 - Mahlabathini	186 165	3 354 852	0	1802%	1 650 000	300 000	1 350 000	18%
Electricity			331 789	232 448	99 341	70%	750 000	130 000	620 000	17%
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Refuse			70 234	71 502	0	102%	72 000	59 000	13 000	82%
Waste Water Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!
<b>Property Rates Tax</b>	Mun Supplied	Ward 12 - BA, B & C	2 712 681	5 211 740	0	192%	4 315 000	3 090 130	1 224 870	72%
Electricity			4 672 197	3 312 788	1 359 409	71%	4 684 481	2 770 000	1 914 481	59%
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Refuse			720 649	975 466	0	135%	982 000	510 500	471 500	52%
Waste Water Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!
<b>Property Rates Tax</b>	Eskom supplied	Ward 16 - Babanango	13 997	14 320	0	102%	861 500	250 000	611 500	29%
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Refuse			3 765	8 352	0	222%	4 517	2 027	2 491	45%
Waste Water Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!
<b>Property Rates Tax</b>	Mun Supplied	Ward 18 - Unit A	1 475 906	1 785 749	0	121%	3 673 500	960 000	2 713 500	26%
Electricity			393 892	439 117	0	111%	350 000	270 500	79 500	77%
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Refuse			97 200	112 449	0	116%	60 000	105 000	0	175%
Waste Water Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!
<b>Property Rates Tax</b>	Mun Supplied	Ward 22 - Unit D & K	2 108 553	1 537 152	571 401	73%	2 336 688	795 000	1 541 688	34%
Electricity			417 441	501 831	0	120%	495 000	560 008	0	113%
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!
Refuse			91 337	101 713	0	111%	32 000	100 999	0	316%
Waste Water Interest			-	-	-	#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: 2025/09/04 08:18:25

Year 2025

Month

8

Date	Customer	Meter Number	Surname	CDU	Operator	Units
8/1/2025 2:27:37 AM	D 0783	07136685026	KHANYILE	XCPI01	71528	50.0
8/1/2025 5:11:39 AM	QHIB 9656	07101183726	MCHUNU	XFNB01	39578	50.0
8/1/2025 5:36:54 AM	C 1068	07137802018	XIMBA	XCPI01	71528	50.0
8/1/2025 5:38:32 AM	C 1051	07144017493	KHANYILE	XCPI03	71528	50.0
8/1/2025 6:58:55 AM	A 0215	07137804170	SITHOLE	XCPI04	71528	50.0
8/1/2025 7:24:57 AM	K 0458	07164336898	Mchunu	XULU11	48726	50.0
8/1/2025 8:07:30 AM	MBI 0195	07144110413	MHLONGO	CMX001	60379	50.0
8/1/2025 8:35:33 AM	K 0269	07136685950	MAGUBAN E	XCPI05	71528	50.0
8/1/2025 8:49:55 AM	k 0037	07151855330	Nkabinde	XCPI01	71528	50.0
8/1/2025 9:00:24 AM	D 1195	07144313173	Mlaba	XCPI02	71528	50.0
8/1/2025 9:36:20 AM	A 0271	07164343407	MBATHA	XCPI02	71528	50.0
8/1/2025 9:50:29 AM	D 0664	07164337953	KHUMALO	XCPI01	71528	50.0
8/1/2025 9:52:40 AM	D 0677	07164341633	NDLOVU	XCPI02	71528	50.0
8/1/2025 9:58:19 AM	UNIT M 052	04233476052	SIBISI	CMX001	60379	50.0
8/1/2025 10:15:16 AM	SAN 0128	07141077516	SHANDU	XULU47	72907	50.0
8/1/2025 10:21:07 AM	D 0699	07136929101	MBATHA	XULU48	41371	50.0
8/1/2025 10:22:56 AM	SISHW 655	07137815655	KHANYILE	XULU48	41371	50.0
8/1/2025 10:41:17 AM	A 0738	07084083919	LINDA	XSHPO2	16467	50.0
8/1/2025 10:45:02 AM	07126303523	07126303523	H.F MBATHA	CMX006	60379	50.0
8/1/2025 11:09:54 AM	A 0043	07140269536	ZULU	XULU47	72907	50.0
8/1/2025 11:21:38 AM	D 0514	07136684235	XULU	CMX005	60379	50.0
8/1/2025 11:34:59 AM	K 0511	07164338944	MKHWANA ZI	XSHPO3	16467	50.0
8/1/2025 11:38:13 AM	A 0094	07164338609	GEBASHE	CMX005	60379	50.0
8/1/2025 11:58:34 AM	A 0592	07137803347	GUMBI	CMX006	60379	50.0
8/1/2025 12:09:58 PM	A 0618	07136682288	BUTHELEZI	CMX002	60379	50.0
8/1/2025 12:10:35 PM	K 0113	07164341781	VALOYI	XULU48	41371	50.0
8/1/2025 12:11:00 PM	C 1305	07137786666	NTULI	CMX006	60379	50.0
8/1/2025 12:28:35 PM	MBILAN 863	04242357863	ZULU	XULU47	72907	50.0
8/1/2025 12:28:45 PM	K 0731	07137756248	SIBIYA	XPNP03	84103	50.0
8/1/2025 12:31:58 PM	UNIT M 522	04233477522	MPANZA	CMX004	60379	50.0
8/1/2025 12:33:35 PM	MKZ 2992	04192222992	ZUNGU	XULU48	41371	50.0
8/1/2025 12:35:31 PM	A 0359	07137747544	GUMBI	XCPI03	71528	50.0
8/1/2025 12:37:15 PM	C 0395	07131554524	MNTAMBO	XULU47	72907	50.0
8/1/2025 12:44:15 PM	C 1157	04168009969	MADLALA	XULU48	41371	50.0
8/1/2025 12:59:37 PM	C 1107	04168009415	MBATHA	XULU48	41371	50.0
8/1/2025 1:06:25 PM	SISHW 5040	07144115040	MFEKA	XCPI05	71528	50.0
8/1/2025 1:11:39 PM	MBS 1934	07148721934	KHANYILE	XULU48	41371	50.0
8/1/2025 1:21:57 PM	B 0115	07151855413	MANQELE	XCPI03	71528	50.0
8/1/2025 1:25:45 PM	SHW 9104	07154742808	MIYA	XPNP02	84103	50.0
8/1/2025 1:33:56 PM	A 0030	07137755059	DUMISA	CMX010	60379	50.0
8/1/2025 1:38:08 PM	MKZ 8461	04160788461	MKHIZE	XULU47	72907	50.0
8/1/2025 2:06:16 PM	C 0378	07144113003	SOKHULU	XPNP02	84103	50.0
8/1/2025 2:18:36 PM	MBIL 2679	04205352679	MBUYISA	CMX006	60379	50.0
8/1/2025 2:56:03 PM	MBI 0546	07144015018	ZONDO	XCPI05	71528	50.0
8/1/2025 3:01:59 PM	A 0304	07137814294	CHONCO	XSHPO3	16467	50.0
8/1/2025 3:13:27 PM	L 0048	07144128753	MAGADULE LA	CMX002	60379	50.0
8/1/2025 3:18:10 PM	K 0754	07164337516	HLONGWANE	XCPI05	71528	50.0
8/1/2025 3:26:16 PM	UNIT M 5215	04239135215	QWABE	CMX001	60379	50.0
8/1/2025 3:29:47 PM	A 0565	07148712776	MAPHUMULO	CMX004	60379	50.0
8/1/2025 3:48:41 PM	K 0001	07136684136	XULU	XSHPO5	16467	50.0
8/1/2025 3:53:12 PM	K 0617	07137747387	MHLONGO	XCPI03	71528	50.0
8/1/2025 3:57:00 PM	EZIHLO554	07144122087	MKHIZE	XULU47	72907	50.0
8/1/2025 4:16:14 PM	D 1367	07136681967	NXUMALO	XNBK03	84973	50.0
8/1/2025 4:16:36 PM	A 0424	07137802380	DUMISA	XCPI01	71528	50.0
8/1/2025 4:30:56 PM	K 0052	07151566895	BUTHELEZI	XSHPO3	16467	50.0
8/1/2025 4:31:28 PM	A 0055	07137753690	NGEMA	CMX002	60379	50.0

8/1/2025 4:36:05 PM	D 0475	07131554862	GAZU	CMX006	60379	50.0
8/1/2025 4:36:43 PM	SIS 7725	07101182397	MLANGENI	XCPI05	71528	50.0
8/1/2025 4:47:37 PM	A 0080	07164343670	SIBIYA	XULU47	72907	50.0
8/1/2025 4:55:12 PM	MBI 2916	07137752916	MBATHA	CMX004	60379	50.0
8/1/2025 5:03:02 PM	M 8726	07137748245	MTHEHW A	CMX006	60379	50.0
8/1/2025 5:03:15 PM	QHP 0100	07144110322	MBATHA	XULU47	72907	50.0
8/1/2025 5:05:00 PM	SISHW 6148	07137846148	DLAMINI	XULU47	72907	50.0
8/1/2025 5:08:03 PM	L 0341	07144117541	SIMELANE	XCPI05	71528	50.0
8/1/2025 5:25:38 PM	C 0801	07144114050	MATHENJ WA	XCPI01	71528	50.0
8/1/2025 5:27:01 PM	D 1319	07137833633	NZIMANDE	CMX010	60379	50.0
8/1/2025 5:28:15 PM	C 0895	07144023244	MHLONGO	XCPI03	71528	50.0
8/1/2025 5:31:34 PM	MBA 0065	07137816158	NENE	XULU11	48726	50.0
8/1/2025 5:33:46 PM	K 0812	07137751454	GUMEDE	CMX002	60379	50.0
8/1/2025 5:35:06 PM	MBH 4193	07137754193	SIBIYA	CMX008	60379	50.0
8/1/2025 5:43:20 PM	MKZ 6663	04155006663		XULU47	72907	50.0
8/1/2025 6:08:14 PM	D 1292	07153530402	KHUMALO	XFNB05	39578	50.0
8/1/2025 6:24:54 PM	A 0292	07136683690	XULU	CMX008	60379	50.0
8/1/2025 6:52:43 PM	C 0784	07137843020	THUSINI	XCPI02	71528	50.0
8/1/2025 7:00:38 PM	K 0276	07154388172	MPUNGOS E	XCPI01	71528	50.0
8/1/2025 7:18:30 PM	MKHA 4885	07137784885	ZUNGU	XCPI04	71528	50.0
8/1/2025 7:34:30 PM	MKH 8163	04192228163	DLAMINI	XCPI01	71528	50.0
8/1/2025 7:36:55 PM	D 1632	07164337557	MTHEMBU	XFNB02	39578	50.0
8/1/2025 7:46:53 PM	MK 1332	07034662366	NXUMALO	XFNB02	39578	50.0
8/1/2025 8:20:04 PM	D 1105	07144327207	NCANANA	XCPI05	71528	50.0
8/1/2025 8:24:11 PM	SHWI 0148	04156055024	MBONGWA	XULU11	48726	50.0
8/1/2025 8:48:54 PM	K 0374	07151384588	MKHIZE	CMX005	60379	50.0
8/1/2025 9:01:25 PM	B 0062	07137783853	MDLETSHE	XULU11	48726	50.0
8/1/2025 10:59:00 PM	D 1376	07168382807	SITHOLE	XCPI01	71528	50.0
8/1/2025 11:29:37 PM	D 0780	07136685034	MBUYISA	XULU11	48726	50.0
8/2/2025 8:18:01 AM	K 0144	07136683989	SITHOLE	CMX004	60379	50.0
8/2/2025 9:31:47 AM	MKZ0269	07151566903	MHLONGO	CMX009	60379	50.0
8/2/2025 9:47:09 AM	SHW 8466	04173084668	MNGOMEZ JULU	CMX005	60379	50.0
8/2/2025 9:50:05 AM	B 0973	07144233223	NKOSI	XPNP04	84103	50.0
8/2/2025 9:58:00 AM	KSHW 0070	07148722254	CELE	XSHPO5	16467	50.0
8/2/2025 10:13:53 AM	MKHAZ 9188	07141110846	DLAMINI	XULU11	48726	50.0
8/2/2025 10:43:19 AM	MBH 4227	07137754227	SIBIYA	XULU47	72907	50.0
8/2/2025 10:59:26 AM	K 0017	07164342532	ZINDELA	XULU47	72907	50.0
8/2/2025 11:26:33 AM	K 0176	07137756537	KHUMALO	CMX004	60379	50.0
8/2/2025 12:00:04 PM	M 0158	07137807298	ZULU	XPNP04	84103	50.0
8/2/2025 12:01:20 PM	MB 33021	07137833021	BUTHELEZI	CMX007	60379	50.0
8/2/2025 12:07:50 PM	SHW 0180	04185343565	MTHEMBU	XULU11	48726	50.0
8/2/2025 12:09:47 PM	MKH 9807	04192229807	MNCUBE	XCPI03	71528	50.0
8/2/2025 12:35:28 PM	SHW 0243	04174151276	BHENGU	XULU11	48726	50.0
8/2/2025 12:38:55 PM	GQIKA 1101	07138081117	NYANDENI	CMX005	60379	50.0
8/2/2025 2:14:16 PM	A 0534	04102945344	MDLALOSE	XULU47	72907	50.0
8/2/2025 2:20:59 PM	D 1193	07137752825	NKWANYA NA	CMX006	60379	50.0
8/2/2025 2:36:00 PM	NEWLAND 01	07152402454	Shezi	CMX004	60379	50.0
8/2/2025 3:19:01 PM	EZ 0754	07033316055	SIBIYA	XCPI04	71528	50.0
8/2/2025 3:32:00 PM	C 0945	07144119927	ZUNGU	CMX005	60379	50.0
8/2/2025 4:17:44 PM	C 0927	07136685364	NGEMA	XCPI02	71528	50.0
8/2/2025 4:27:12 PM	C 0865	07154387521	DLAMINI	XCPI03	71528	50.0
8/2/2025 4:53:01 PM	D 0708	07136685422	XULU	XULU11	48726	50.0
8/2/2025 4:55:03 PM	EZIH 2152	04207212152	magwaza	CMX002	60379	50.0
8/2/2025 4:55:43 PM	K 0573	07137804816	NSELE	XCPI03	71528	50.0
8/2/2025 5:09:31 PM	K 0177	07148713410	MZILA	XCPI02	71528	50.0
8/2/2025 5:15:25 PM	K 0792	07137814534	MDLULI	CMX002	60379	50.0
8/2/2025 5:37:22 PM	K 0128	07151566960	MANQELE	XULU11	48726	50.0
8/2/2025 6:02:38 PM	B 0097	07136910093	MBATHA	XULU47	72907	50.0
8/2/2025 6:03:22 PM	MBANG 8657	07141111711	MAGWAZA	XCPI02	71528	50.0
8/2/2025 6:25:20 PM	D 1465	07164342987	MBHENSE	XCPI04	71528	50.0
8/2/2025 6:43:44 PM	MBI 0902	07144019143	NGEMA	XCPI02	71528	50.0
8/2/2025 7:14:41 PM	D 1280	07144020869	MATHE	CMX002	60379	50.0
8/2/2025 7:48:59 PM	B 0004	07137833690	Mmakhathin i	XCPI03	71528	50.0
8/3/2025 12:18:54 AM	D 1279	07144027450	Ndlovu	XFNB05	39578	50.0
8/3/2025 5:10:21 AM	C 0813	07138099804	MAGWAZA	XCPI02	71528	50.0
8/3/2025 8:00:34 AM	A 0502	04157035660	MHLONGO	XCPI05	71528	50.0

8/3/2025 8:53:10 AM	B 1012	07136927972	GAMA	CMX003	60379	50.0
8/3/2025 9:11:45 AM	A 0333	07144028185	MVELASE	CMX003	60379	50.0
8/3/2025 9:51:38 AM	MKZ 1840	07151574725	SIBIYA	XPNP05	84103	50.0
8/3/2025 9:58:52 AM	K 0429	07137749722	DLADLA	XSBK02	38391	50.0
8/3/2025 11:26:54 AM	L 0176	07151569352	MKHIZE	CMX008	60379	50.0
8/3/2025 11:43:10 AM	K 0376	07137746876	NKOSI	XCPI02	71528	50.0
8/3/2025 11:51:01 AM	A 0294	07164336641	QWABE	CMX003	60379	50.0
8/3/2025 12:06:14 PM	MBH 3704	07164343704	MPUNGOS E	XCPI04	71528	50.0
8/3/2025 1:15:36 PM	C 0113	07168466931	XULU	XULU11	48726	50.0
8/3/2025 1:40:00 PM	D 0641	07164337854	ZWANE	XCPI05	71528	50.0
8/3/2025 2:07:03 PM	K 0277	07137785478	ZULU	XSHP02	16467	50.0
8/3/2025 2:24:25 PM	K 0077	07164337045	ZULU	XULU47	72907	50.0
8/3/2025 3:02:49 PM	A 0504	07144119984	SHABALAL A	XSHP04	16467	50.0
8/3/2025 3:03:33 PM	SHW 3511	04192223511	BUTHELEZI	CMX001	60379	50.0
8/3/2025 3:40:49 PM	A 0123	07136683609	SIBUYANE	XCPI02	71528	50.0
8/3/2025 3:57:44 PM	MBIL 660	07137845660	HLABISA	XCPI05	71528	50.0
8/3/2025 4:25:54 PM	D 0541	07136684722	MABASO	CMX006	60379	50.0
8/3/2025 6:55:46 PM	GQIK 8320	04192228320	MCHUNU	XCPI05	71528	50.0
8/4/2025 3:21:38 AM	K 0270	07136684888	MAGUBAN E	XCPI03	71528	50.0
8/4/2025 4:43:58 AM	A 0331	07137803362	NTOMBELA	XCPI01	71528	50.0
8/4/2025 8:58:14 AM	SHW 3153	07136683153	MNCUBE	CMX010	60379	50.0
8/4/2025 9:20:43 AM	K 0834	07137785130	MCHUNU	CMX010	60379	50.0
8/4/2025 9:25:06 AM	MBI 5128	04182165128	MSIMANGO	CMX001	60379	50.0
8/4/2025 10:00:45 AM	C 1001	07152346768	HOBE	XPNP03	84103	50.0
8/4/2025 10:32:01 AM	EZ 0171	07137781865	PHAKATHI	XCPI05	71528	50.0
8/4/2025 10:53:17 AM	D 761	07144313165	Shakhane	XULU48	41371	50.0
8/4/2025 11:43:45 AM	SISHWIL 496	07153661496	LANGA	CMX006	60379	50.0
8/4/2025 11:44:41 AM	MBILA 2919	04205352919	MTSHALI	CMX005	60379	50.0
8/4/2025 11:45:34 AM	SHW 2864	07144110785	KHUMALO	XULU48	41371	50.0
8/4/2025 11:59:42 AM	A 0032	07137803529	Ndlovu	CMX010	60379	50.0
8/4/2025 12:07:11 PM	C 1030	04155007000	S A MUTUAL LIFE ASS	XULU11	48726	50.0
8/4/2025 12:35:43 PM	MBILAN 58	07154742956	MABASO	XULU48	41371	50.0
8/4/2025 1:23:22 PM	A 0141	07137803552	NKOSI	XULU48	41371	50.0
8/4/2025 2:23:04 PM	NTEN 3490	07135203490	THUNGO	XULU11	48726	50.0
8/4/2025 3:04:20 PM	K 0093	07164337029	NGCOBO	CMX001	60379	50.0
8/4/2025 3:05:10 PM	MKZ 6637	07144028177	KHUMALO	XULU11	48726	50.0
8/4/2025 3:10:24 PM	K 0455	07136682866	CUZE	XSHP01	16467	50.0
8/4/2025 3:25:03 PM	UNIT D 765	07153465765	NENE	XCPI02	71528	50.0
8/4/2025 3:34:01 PM	A 0360	04102945369	MADE	XULU11	48726	50.0
8/4/2025 3:47:07 PM	MKZN 4650	07138134650	BUTHELEZI	XCPI02	71528	50.0
8/4/2025 4:23:33 PM	M 1859	07137754185	MLAMBO	CMX010	60379	50.0
8/4/2025 4:33:19 PM	MK 0715	07141111646	SIBIYA	XCPI04	71528	50.0
8/4/2025 4:43:34 PM	MBI 0712	07144029571	BUTHELEZI	CMX004	60379	50.0
8/4/2025 5:23:57 PM	L 0012	07082001137	NTULI	CMX010	60379	50.0
8/4/2025 5:24:27 PM	D 1583	07138100321	ZWANE	XULU11	48726	50.0
8/4/2025 5:35:51 PM	D 1689	07144127615	MTHENJAN A	CMX002	60379	50.0
8/4/2025 6:14:08 PM	M 7365B	07137748252	XABA	XULU11	48726	50.0
8/5/2025 5:19:13 AM	K 0861	07137785205	DLUDLA	XCPI02	71528	50.0
8/5/2025 5:34:57 AM	EZ 0753	07137833575	MPUNGOS E	XCPI04	71528	50.0
8/5/2025 6:38:25 AM	SHWI 0014	07144109415	DLAMINI	CMX010	60379	50.0
8/5/2025 7:38:56 AM	D 1410	07153662049	ZULU	XULU47	72907	50.0
8/5/2025 7:39:47 AM	07126296842	07126296842	MSIMANGO	CMX005	60379	50.0
8/5/2025 8:22:09 AM	K 0090	07138081760	SHABALAL A	XULU48	41371	50.0
8/5/2025 8:25:15 AM	A 0128	07137803578	MPUNGOS E	CMX007	60379	50.0
8/5/2025 8:29:30 AM	K 0007	07144330052	SANGWENI	CMX008	60379	50.0
8/5/2025 8:38:40 AM	TK 0881	07137849597	DLAMINI	XULU48	41371	50.0
8/5/2025 9:14:00 AM	A 0206	07137804196	DLAMINI	CMX009	60379	50.0
8/5/2025 9:20:32 AM	D 0537	07164342045	DLOMO	XCPI04	71528	50.0
8/5/2025 9:36:18 AM	EZ 0194	07144113359	ZULU	XULU47	72907	50.0
8/5/2025 10:34:28 AM	EZIDL 9210	07136928921	MAYISE	CMX010	60379	50.0
8/5/2025 10:39:07 AM	MKZ 0902	07151859290	SIBISI	CMX003	60379	50.0
8/5/2025 10:40:04 AM	SISHW 7129	07144117129	MASANGO	XNBK01	84973	50.0
8/5/2025 10:43:50 AM	EZ 0169	07137849548	PHAKATHI	XSHP04	16467	50.0
8/5/2025 10:55:50 AM	MBIL 688	07137806688	NTSHANGA SE	CMX008	60379	50.0

8/5/2025 10:56:35 AM	K 0774	07136686487	MKHUNU	XULU47	72907	50.0
8/5/2025 11:35:51 AM	SHW 01717	04207211717	KHANYILE	XPNP01	84103	50.0
8/5/2025 11:45:57 AM	D 0560	07136685885	MSWELI	XCPI05	71528	50.0
8/5/2025 12:12:07 PM	A 0066	07126298582	MNCUBE	CMX001	60379	50.0
8/5/2025 12:29:27 PM	A 0319	07164336559	SIMELANE	XSHPO2	16467	50.0
8/5/2025 12:29:42 PM	K 0875	07137785148	NTOMBELA	XULU47	72907	50.0
8/5/2025 1:49:46 PM	A 0201	07144328940	DLAMINI	CMX006	60379	50.0
8/5/2025 1:59:01 PM	SHW2 9615	07101182447	BUTHELEZI	CMX002	60379	50.0
8/5/2025 2:29:21 PM	B 0994	07137785395	MASUKU	XPNP03	84103	50.0
8/5/2025 2:48:23 PM	MKZ 7943	04160787943	NGQULUN	CMX010	60379	50.0
8/5/2025 2:48:56 PM	C 0854	07137842352	SHABALAL	XULU48	41371	50.0
8/5/2025 4:03:48 PM	K 0005	07136684110	KHUMALO	CMX003	60379	50.0
8/5/2025 4:30:18 PM	TKZ 6505	07137816505	SHANDU	CMX002	60379	50.0
8/5/2025 4:39:46 PM	TKZ 2630	04236102630	MKHIZE	XSHPO4	16467	50.0
8/5/2025 4:44:28 PM	TK 1164	04207212178	DUNGE	XPNP04	84103	50.0
8/5/2025 5:20:54 PM	K 0863	07137785197	RADEBE	CMX003	60379	50.0
8/5/2025 6:59:54 PM	B 0305	07136682940	MBATHA	XULU11	48726	50.0
8/5/2025 8:32:51 PM	SHW 3492	07137753492	KHANYILE	XCPI04	71528	50.0
8/6/2025 6:43:58 AM	SHB 0251	07143999568	NXUMALO	XULU11	48726	50.0
8/6/2025 8:01:21 AM	SHW 4620	04175431958	ZWANE	XSHPO3	16467	50.0
8/6/2025 8:32:23 AM	MK 0940	07141109483	ZULU	XSHPO3	16467	50.0
8/6/2025 9:10:58 AM	A 0015	07137753385	BUTHELEZI	XSHPO5	16467	50.0
8/6/2025 9:28:36 AM	SISW 5778	07144015778	ngobese	CMX006	60379	50.0
8/6/2025 10:25:18 AM	TKZ 1544	07137851544	NTOMBELA	CMX004	60379	50.0
8/6/2025 10:40:09 AM	A 0085	07137786427	SHANDU	CMX010	60379	50.0
8/6/2025 10:45:56 AM	TK 4093	07137816182	BIYELA	XPNP02	84103	50.0
8/6/2025 11:14:09 AM	MKZ 4241	04156054241	NGQULUN	XULU47	72907	50.0
8/6/2025 11:41:13 AM	MKHAZA 422	04205352422	SITHOLE	XSHPO2	16467	50.0
8/6/2025 11:43:34 AM	SISHWI 9134	04178819134	MTSHALI	XCPI03	71528	50.0
8/6/2025 12:13:53 PM	SHW 2890	07137752890	MASONDO	XULU47	72907	50.0
8/6/2025 12:45:52 PM	MKZ 7730	07141077730	MNCUBE	XSHPO3	16467	50.0
8/6/2025 1:32:31 PM	MKZ 1111	07140268769	NDWANDW	CMX001	60379	50.0
8/6/2025 2:02:27 PM	D 1959	07137802570	MASONDO	XCPI01	71528	50.0
8/6/2025 2:09:00 PM	EZIH 2353	07137832353	NYUKA	XSHPO3	16467	50.0
8/6/2025 2:23:48 PM	C 1007	04175432741	DLAMINI	XSHPO4	16467	50.0
8/6/2025 4:01:54 PM	MKZ 7948	07144329500	MAZIBUKO	CMX002	60379	50.0
8/6/2025 4:35:46 PM	B 0337	07137753781	ZINDELA	XCPI01	71528	50.0
8/6/2025 4:45:39 PM	MBIL 2236	04207212236	MTSHALI	XCPI03	71528	50.0
8/6/2025 6:07:32 PM	K 0806	07168454721	TSWALA	CMX001	60379	50.0
8/6/2025 6:14:31 PM	K 0048	07164342656	SHONGWE	XULU47	72907	50.0
8/6/2025 6:17:20 PM	EZI 3660	04156663660	XULU	CMX009	60379	50.0
8/7/2025 3:51:34 AM	K 0446	07137736497	MKHIZE	XCPI01	71528	50.0
8/7/2025 7:45:06 AM	A 0458	07137802679	MNGADI	CMX005	60379	50.0
8/7/2025 9:00:03 AM	SAN 0109	07137734344	MBATHA	CMX008	60379	50.0
8/7/2025 11:11:12 AM	MKHA 2554	04205352554	KHUMALO	CMX008	60379	50.0
8/7/2025 11:44:42 AM	D 0738	07137789231	MATHE	CMX005	60379	50.0
8/7/2025 1:11:53 PM	SISW 6163	07168456163	NZUJU	XULU11	48726	50.0
8/7/2025 1:54:48 PM	EZ 0118	07136909962	BIYELA	CMX010	60379	50.0
8/7/2025 1:59:25 PM	MASHON 2307	07153467233	Zulu	XPNP01	84103	50.0
8/7/2025 2:08:24 PM	MKZ 9544	07140269544	BUTHELEZI	XULU11	48726	50.0
8/7/2025 3:08:41 PM	K 0766	07141109905	DLAMINI	CMX005	60379	50.0
8/7/2025 4:50:13 PM	K 0856	07136929150	BUTHELEZI	CMX007	60379	50.0
8/7/2025 5:13:06 PM	K 0014	07144122392	KHUMALO	XCPI02	71528	50.0
8/7/2025 6:02:56 PM	K 0771	07137814567	MGOBHI	CMX003	60379	50.0
8/8/2025 11:13:10 AM	L 0406	07037017451	MNGOMEZ	XULU48	41371	50.0
8/8/2025 12:32:42 PM	MKZ 0935	07150290935	NGEMA	XULU11	48726	50.0
8/8/2025 12:47:17 PM	C 0846	07154743566	Dlamini	XULU48	41371	50.0
8/8/2025 1:55:17 PM	MBI 0671	07144110728	NGEMA	XULU48	41371	50.0
8/8/2025 4:06:28 PM	SISHW 0713	07136910713	GABELA	XCPI01	71528	50.0
8/8/2025 4:36:01 PM	L 0049	07151568198	MHLONGO	CMX003	60379	50.0
8/8/2025 4:42:22 PM	SISHW 7712	04233477712	MTSHALI	XCPI05	71528	50.0
8/8/2025 5:11:40 PM	k 0088	07137802844	DUBAZANA	XULU47	72907	50.0
8/8/2025 6:58:34 PM	NEWLAND 918	07126739189	MAZIBUKO	XCPI03	71528	50.0
8/8/2025 7:53:00 PM	C 0411	07144021271	NDOLOVU	XULU11	48726	50.0
8/9/2025 9:14:27 AM	C 1100	07137736729	DLAMINI	XSHPO2	16467	50.0
8/9/2025 10:19:47 AM	K 0303	07136684920	MKHIZE	CMX009	60379	50.0
8/9/2025 11:50:43 AM	MBIL 9328	07144329328	MTHEMBU	CMX004	60379	50.0

8/9/2025 1:42:07 PM	MKZ 3839	07144018814	MTHEMBU	XULU11	48726	50.0
8/9/2025 1:47:32 PM	MBILA 9565	07039329565	MTHETHW A	CMX006	60379	50.0
8/9/2025 3:09:20 PM	A 0583	07137831850	MYENI	XULU47	72907	50.0
8/9/2025 4:10:20 PM	MKZ 0040	07144120040	ZULU	CMX009	60379	50.0
8/9/2025 4:19:38 PM	SISW 7830	07144117830	NENE	CMX001	60379	50.0
8/9/2025 5:26:01 PM	L 0208	07151840431	MBATHA	CMX010	60379	50.0
8/9/2025 5:51:21 PM	EZ 2712	07034589619	SITHOLE	XCPI03	71528	50.0
8/10/2025 10:39:12 AM	EZIDL 4402	07137804402	MKHIZE	CMX006	60379	50.0
8/10/2025 6:34:14 PM	C 1294	07144116311	ZUNGU	XCPI01	71528	50.0
8/11/2025 11:01:15 AM	GQIK 6621	04192226621	MATHEBUL A	XULU47	72907	50.0
8/11/2025 2:35:44 PM	C 1354	07076577779	ZULU	XSHP04	16467	50.0
8/11/2025 3:27:46 PM	MKZ 5643	07137785643	NTETHA	XULU47	72907	50.0
8/11/2025 3:49:05 PM	K 0265	07137784711	GUMEDE	XSHP03	16467	50.0
8/11/2025 4:15:24 PM	K 0428	07136682874	MAKHOPA	CMX005	60379	50.0
8/11/2025 4:52:32 PM	MKHZ 9787	07144109787	BIYELA	XULU47	72907	50.0

8/11/2025 5:37:37 PM	MK 1180	07141078860	MBOMA	XSHPO2	16467	50.0
8/11/2025 7:23:13 PM	NEW 7985	07143999584	XHOZA	XULU47	72907	50.0
8/12/2025 11:50:53 AM	B 0925 B	04227943612	MGOBESE	XPNP01	84103	50.0
8/12/2025 12:16:25 PM	K 0542	07136928830	NGEMA	XULU11	48726	50.0
8/12/2025 3:28:03 PM	NEW 4385	07137734385	MHLONGO	CMX004	60379	50.0
8/12/2025 5:08:31 PM	SHW 0850	07137851510	MSEZANE	CMX002	60379	50.0
8/13/2025 3:57:31 PM	SAN 0359	07141077383	MAJOLA	XSHPO4	16467	50.0
8/13/2025 4:57:58 PM	MKZ 1810	07144119810	GAZU	CMX003	60379	50.0
8/14/2025 9:08:17 AM	HLABENI 913	04205350913	KHANYILE	XSHPO4	16467	50.0
8/14/2025 1:51:32 PM	B 0075	07137815663	KHUZWAYO	XCPI04	71528	50.0
8/15/2025 4:08:00 PM	EZIHLABE 96	04205350996	MKHIZE	XULU47	72907	50.0
8/15/2025 5:04:08 PM	MBH 966	07138100966	HLONGWANE	CMX010	60379	50.0
8/15/2025 6:10:37 PM	K 0072	07152403502	Jiyane	XCPI05	71528	50.0
8/16/2025 9:31:22 AM	SANG 6422	07137816422	SHANDU	XULU11	48726	50.0
8/16/2025 9:59:05 AM	B 0106	07151569261	MAGUBANF	XSHPO4	16467	50.0
8/16/2025 11:07:59 AM	SISH 2349	07144110850	SITHOLE	XPNP05	84103	50.0
8/16/2025 11:10:35 AM	212121	07148719961	Nlshallintshaj	CMX008	60379	50.0
8/16/2025 12:37:43 PM	L 0335	07144118192	XULU	XCPI01	71528	50.0
8/16/2025 7:16:01 PM	K 0852	07164336930	MGABHI	XULU11	48726	50.0
8/17/2025 9:22:02 AM	MAHL 6790	07144116790	GABELA	XSHPO2	16467	50.0
8/17/2025 10:23:10 AM	TK 1657	07033327763	SIBIYA	CMX008	60379	50.0
8/17/2025 2:38:07 PM	K 0481	07164341906	DLAMUKA	CMX007	60379	50.0
8/17/2025 3:34:48 PM	K 0220	07164336971	MCHUNU	CMX003	60379	50.0
8/17/2025 4:32:00 PM	EZ 1123	07031487528	NXUMALO	XULU11	48726	50.0
8/17/2025 5:05:17 PM	UNIT M 250	07153536599	MASONDO	XULU11	48726	50.0
8/17/2025 5:55:29 PM	B 0260	07137804949	SIBIYA	XULU11	48726	50.0
8/17/2025 6:16:07 PM	NWL 9247	07126739247	MABASO	XCPI03	71528	50.0
8/18/2025 9:00:07 AM	TKZ 8790	07147488790	ZUNGU	XULU48	41371	50.0
8/18/2025 1:16:48 PM	SAN 0142	07039405233	MBATHA	XPNP01	84103	50.0
8/18/2025 2:29:48 PM	EZIH 5868	07137845868	DUBE	XSHPO3	16467	50.0
8/18/2025 4:08:29 PM	QHIB 8899	07148712297	MASONDO	XSHPO5	16467	50.0
8/19/2025 8:08:16 AM	K 0354	07137747106	NDELELA	CMX005	60379	50.0
8/19/2025 9:45:00 AM	K 0231	07136685984	MNCUBE	XCPI03	71528	50.0
8/19/2025 1:52:56 PM	QHIBU 1808	07144329674	CELE	XCPI02	71528	50.0
8/19/2025 1:58:21 PM	C 1080	04074103377	SIBIYA	XULU47	72907	50.0
8/19/2025 3:23:08 PM	GQ 0764	07141110952	NGEMA	XULU11	48726	50.0
8/19/2025 3:54:12 PM	K 0331	07136682809	MAKHOPA	XCPI05	71528	50.0
8/19/2025 6:06:44 PM	K 0789	07148713519	MAGWAZA	XCPI01	71528	50.0
8/19/2025 9:02:50 PM	A 0667	07137802349	NDOLOVU	XCPI05	71528	50.0
8/20/2025 8:43:35 AM	K 0548	07137746900	TEMBE	XULU47	72907	50.0
8/20/2025 9:17:51 AM	EZ 1150	07144110348	ZUNGU	XSHPO3	16467	50.0
8/20/2025 10:19:58 AM	MBIL 1095	04205411095	NYANDENI	XSHPO5	16467	50.0
8/20/2025 11:48:33 AM	K 0094	07164342359	NKOSI	XSHPO3	16467	50.0
8/20/2025 1:53:32 PM	SISHW 122	07137851122	HLATSHWAYO	CMX005	60379	50.0
8/20/2025 4:26:37 PM	K 0334	07151386427	Shwala	CMX005	60379	50.0
8/20/2025 4:58:14 PM	K 0423	07137746892	GABELA	CMX001	60379	50.0
8/20/2025 6:05:53 PM	MTI 6183	07144232639	XULU	CMX008	60379	50.0
8/21/2025 12:15:36 PM	C 0805	07164333929	GUMEDE	XPNP04	84103	50.0
8/22/2025 9:08:56 AM	A 0615	07137802802	NZAMA	XNBK02	84973	50.0
8/22/2025 6:00:43 PM	TKZ 783	07137808783	SIBIYA	XULU47	72907	50.0
8/23/2025 10:45:40 AM	A 0500	07144232738	SITHOLE	CMX008	60379	50.0
8/23/2025 5:42:32 PM	K 0071	07151576308	GCABASHE	CMX010	60379	50.0
8/23/2025 6:38:12 PM	C 0988	07076575989	MLABA	XULU47	72907	50.0
8/24/2025 1:28:25 PM	Mbilanr187	07140109187	MDLANDLA	CMX003	60379	50.0
8/24/2025 4:25:10 PM	EZIH 4791	07143994791	MNQAYI	CMX006	60379	50.0
8/25/2025 11:26:49 AM	C 1029	07151703241	NTOMBELA	XULU47	72907	50.0
8/26/2025 8:19:07 AM	D 0705	07152402041	mbatha	XCPI01	71528	50.0
8/27/2025 7:27:29 AM	EZI 9287	07137783663	MVUBU	XULU47	72907	50.0
8/27/2025 11:34:00 AM	A 0027	07137801853	CHIYA	XULU47	72907	50.0
8/27/2025 12:12:45 PM	K 0183	07164336781	MYENI	XULU48	41371	50.0
8/29/2025 8:44:17 AM	SHW 5546	04157035546	SIYAYA	XCPI04	71528	50.0
8/29/2025 5:29:22 PM	SWHL 777	07137807777	BUTHELEZI	XULU11	48726	50.0
8/30/2025 1:41:53 PM	MKHZ 5877	07144015877	MAJOLA	CMX004	60379	50.0
8/31/2025 7:25:54 AM	C 0796	07137803818	NGCOBO	XCPI04	71528	50.0
8/31/2025 5:58:12 PM	A 0356	07164337797	BUTHELEZI	CMX002	60379	50.0
		333				16650.0



**" 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	Zululani District
Type	LBI
Municipal Name	Ulundi
GV Period	01/07/2024 - 30/06/2025
Financial Year	2025/2025
Reconciliation Period	Quarter 1

### Reconciliation Overview

High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	5007	4990	11	1 907 004 000.00	1 932 284 000.00	4 720 000.00
Industrial	0	0	0	-	-	-
Business and Commercial	195	189	6	1 306 331 060.00	1 426 333 000.00	75 000 000.00
Agricultural	401	397	4	2 908 492 000.00	2 362 839 000.00	545 621 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	234	211	23	1 154 251 000.00	1 010 562 000.00	144 215 000.00
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	694	1684	-10	300 304 000.00	291 708 000.00	8 596 000.00
PDW	11	0	11	14 822 400.00	-	14 822 400.00
Municipal	72	60	12	122 590 740.00	121 776 740.00	815 000.00
Other	0	0	0	-	-	-
<b>Total</b>	<b>7636</b>	<b>7666</b>	<b>-30</b>	<b>7 819 270 140.00</b>	<b>7 179 073 140.00</b>	<b>640 207 000.00</b>

Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	2 269 910	2 340 059	71 649	6 806 729 93	7 021 677 48	214 947 55
Industrial	-	-	-	-	-	-
Business and Commercial	4 648 781	4 709 801	60 020	13 946 343 34	14 126 403 24	180 059 90
Agricultural	1 330 829	1 049 192	281 439	3 991 861 35	3 147 544 99	844 316 76
Mining	-	-	-	-	-	-
State Owned for Public Purpose	4 207 267	3 605 295	551 871	12 621 800 30	10 966 187 85	1 655 612 45
PSI	-	43 059	43 059	-	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	3 111 805 21	171 999 03
PDW	6 644	-	6 644	19 931 99	-	19 931 99
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<b>R13 556 680 63</b>	<b>R12 836 171 51</b>	<b>R72 809 12</b>	<b>40 676 941 92</b>	<b>38 605 514 53</b>	<b>2 171 427 37</b>

Prepared By: PRECIOUS NONTOSBENK MTHABELA Date: 10/09/2025

Contact Details: \_\_\_\_\_  
 Signature: P.P. [Signature]

Reviewed By: SICHO EMANUEL NGUBANE Date: 10/09/2025

Contact Details: \_\_\_\_\_  
 Signature: [Signature]

## Action Plan -

Focus Area	Item	Details	Responsible Official	Targeted Date	Remedial Action	Status	Comments	POE	POE Status	Today's Date	Period remaining
Billing System	Incorrect 100% Rebate Applied	There are 17 agricultural properties billed with 100% rebate.	Accountant : Property Rates	2025/08/30	The responsible accountant must correct tariffs on the MFS and process a corrective journal.	Not Yet Started	The Accountant responsible must address this discrepancy before the billing of August 2025.	Billing Report for August 2025	Not Yet In Place	2025/09/12	-13
Billing System	Duplicate Billing	There are FOUR properties sharing the same SG Code in the Billing System	Accountant : Property Rates	2025/08/30	The responsible accountant must create new accounts for the second property or delete illegitimate account.	Not Yet Started	The Accountant responsible has not yet cleared the issue of properties sharing the same account.	Billing Report for September 2024	Not Yet In Place	2025/09/12	-13
GVR 2024-2029	Account Numbers	GVR has properties without account numbers	Accountant : Property Rates	2026/06/30	The responsible accountant must identify and allocate account numbers to all properties in the GVR 2024-2029.	Not Yet Started	The accountant must be reminded to action this activity as it will enable future reconciliations to be executed without challenges.	GVR 2024-2029	Not Yet In Place	2025/09/12	9 months;18 days
Billing System	Properties not Billed	Certain properties are not billed while existing in the GVR	Accountant : Property Rates	2025/09/30	Revenue Manager and Property Rates Accountant to investigate and update the billing system by creating accounts for and capturing unbilled properties.	In Progress	Revenue Manager and Property Rates Accountant have been addressing these discrepancies with the assistance of PT.	Billing Report for September 2025	Not Yet In Place	2025/09/12	0 months;18 days
Billing System	Properties Billed under Incorrect Categories	There are properties that are billed under incorrect categories	Revenue Manager and Property Rates Accountant	2025/09/30	Revenue Manager and Property Rates Accountant to investigate and clear incorrect categories by reallocating properties to their relevant categories as per GVR.	In Progress	Property Rates Accountant has already started to reallocate properties in the billing system with relevant categories as per GVR.	Billing Report for September 2025	Not Yet In Place	2025/09/12	0 months;18 days
Billing Report	Complete Billing Report	The financial system does not have ERF numbers as required by the GV Recon Tool.	Revenue Manager and Property Rates Accountant	2025/08/30	Billing Report for August 2025	Not Yet Started	The service provider must be contacted about this problem.	Billing Report for August 2025	Not Yet In Place	2025/09/12	-13

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

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<p><b>UMASIPALA WASOLUNDI</b></p> <p>Private Bag X17 Ulundi 3838</p>	<p><b>" The City of Heritage "</b></p>	<p><b>ULUNDI MUNICIPALITY</b></p> <p>Tel: 035 - 8745119 Fax: 035 - 8745174/0866022580 E-mail: zmthembu@ulundi.gov.za</p>
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**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	20 660 574.38	3 000 000.00	3 099 086.16	1 472 262.37	351 037 966.58
Sept-25					351 037 966.58
Oct-25					351 037 966.58
Nov-25					351 037 966.58
Dec-25					351 037 966.58
Jan-26					351 037 966.58
Feb-26					351 037 966.58
Mar-26					351 037 966.58
Apr-26					351 037 966.58
May-26					351 037 966.58
Jun-26					351 037 966.58
					351 037 966.58
					351 037 966.58

ESKOM BALANCE AS AT 31 AUGUST 2025

R351 037 966.58

PREPARED BY: ZS Mthembu	SIGNATURE:	DATE:	02/09/2025
REVIEWED BY: PM Nxumalo	SIGNATURE:	DATE:	02/09/2025
APPROVED BY: ET Khoza	SIGNATURE:	DATE:	02/09/2025
AUTHORISED BY: JH Mhlongo	SIGNATURE:	DATE:	02/09/2025

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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
VAT REG NO 4749101503

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: 0862 437 566  
E-MAIL: KwaZulu Natal@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA



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

EASTERN REGION  
PRIVATE BAG X16 Westville 3630

DIRECT DEPOSIT DETAIL  
BANK: First National Bank  
BRANCH CODE: 225626  
BANK ACC NO: 80850143295

YOUR ACCOUNT NO	9732351392
SECURITY HELD	1.75
BILLING DATE	2025-08-21
TAX INVOICE NO	973898224877
ACCOUNT MONTH	AUGUST 2025
CURRENT DUE DATE	2025-09-20
VAT REG NO	4840154241

**TAX INVOICE**

E-MAIL: [taxmalo@ulundi.gov.za](mailto:taxmalo@ulundi.gov.za)

ACCOUNT TRANSACTION SUMMARY			
FIXED CHARGE		R	0.00
ADMINISTRATION CHARGE		R	809.77
TRANSMISSION NETWORK CAPACITY		R	167,987.36
DIST. NETWORK CAPACITY CHARGE		R	589,230.82
DX EXCESS NETWORK CAPACITY CHA		R	259,089.10
NETWORK DEMAND CHARGE		R	391,967.81
ANCILLARY SERVICE (ALL)		R	27,666.72
GENERATOR CAPACITY CHARGE		R	122,882.60
LEGACY CHARGE (ALL)		R	1,561,913.21
ENERGY CHARGE (OFF)	2,806,141.00	R	2,976,473.64
ENERGY CHARGE (PEAK)	1,328,137.00	R	9,106,582.16
ENERGY CHARGE (STD)	2,978,902.00	R	5,102,869.13
SERVICE CHARGE		R	6,250.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	347,091.84
<b>TOTAL CHARGES FOR BILLING PERIOD</b>		R	<b>20,660,574.38</b>
ACCOUNT SUMMARY FOR AUGUST 2025			
BALANCE BROUGHT FORWARD	(Due Date 2025-08-28)	R	328,806,043.67
PAYMENT(S) RECEIVED	Electronic Payments - 2025-08-12	R	-3,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	20,660,574.38
ADJUSTMENT	Interest on overdue account	R	270,092.61
ADJUSTMENT	Interest on overdue account	R	1,202,169.74
VAT RAISED ON ITEMS AT 15%		R	3,099,066.16
<b>CURRENT</b>			
25,231,922.91	<b>TOTAL DUE</b>	R	<b>351,037,966.58</b>
<b>ARREARS</b>			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
282,269,199.76	0.00	19,999,903.24	23,536,940.67
<b>Total outstanding debt must be settled immediately, subject to disconnection without further notice</b>			

ACCOUNT NO / REFERENCE NO	9732351392
NAME	ULUNDI LOCAL MUNICIPALITY
FAX NUMBER	0358745174
pay	7100 10 0010

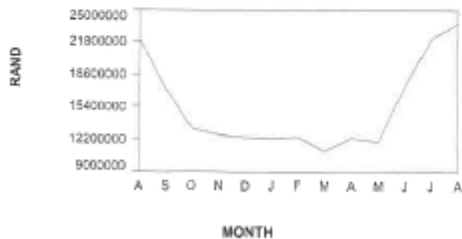
27215700197323513929



>>>>>> 9207 2973 2351 3922



**TOTAL AMOUNT DUE**  
**351,037,966.58**



PAGE RUN NO	EE 211
BILL GROUP	
BILL PAGE	1 OF 2

<b>PAYMENT ARRANGEMENT</b>	
INSTALMENT	
ARREARS (Due immediately)	0.00
	325,806,043.67
DUE DATE (For Current Amount)	2025-09-20
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

# Ulundi Local Municipality Creditors Age Analysis



Exclude Zero Balances

Report Date: 2025/08/31

Page 1 of 1

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
ESK002 (ESKOM -BULK PURCHASE)	227 320 144.55	12 350 832.77	32 513 002.91	13 085 219.51	19 999 903.24	23 536 940.67	22 231 922.91	31 037 966.56
<b>Totals:</b>	227 320 144.55	12 350 832.77	32 513 002.91	13 085 219.51	19 999 903.24	23 536 940.67	22 231 922.91	351 037 966.56
<b>% of Balance:</b>	64.76	3.52	9.26	3.73	5.70	6.70	6.33	



## **NOTIFICATION OF PAYMENT**

To Whom It May Concern:

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

---

Date Actioned : 2025/08/12  
Time Actioned : 18:14:20  
Trace ID : DPT9C6ZN

### **Payer Details**

Payment From : \*Ulundi Municipality  
Cur/Amount : 3,000,000.00

### **Payee Details**

Recipient/Account No : . . 143295  
Name : Eskom  
Bank : FNB/RMB  
Branch Code : 223628  
Reference : Acc No 9732351392

*END OF NOTIFICATION*

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To authenticate this Payment Notification, please visit the First National Bank website at [fnb.co.za](http://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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## **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](mailto:tmagwaza@ulundi.gov.za)

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

□ The Month 02 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: S.M KHOMO

Municipal Manager of Ulundi Municipality (KZN266)

Signature: - 

Date: 11/09/2025



## **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 August 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