

" 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



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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 SEPTEMBER

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 30 SEPTEMBER 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 30 September 2025.

- **3. Executive summary**

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

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

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

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

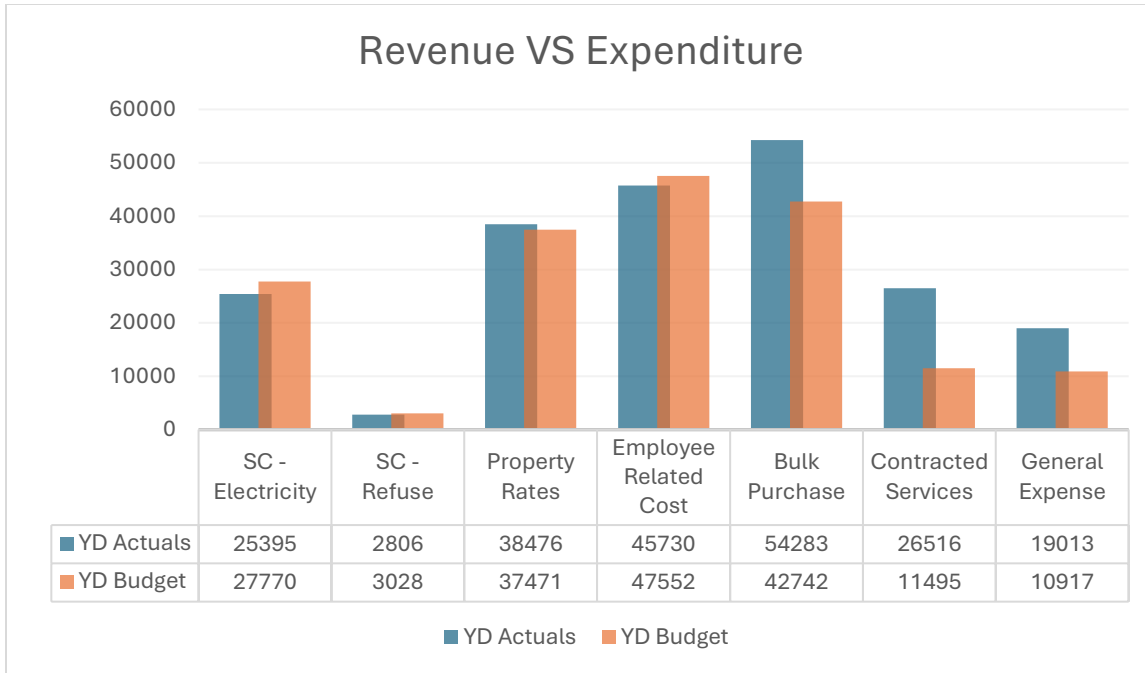
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- The ongoing difficulties in the national and local economy;
- Ageing roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource given the cash flow realities and declining cash position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



• 4. Budget performance overview



4.1 Operating Revenue by Source

The total revenue recognized for the month ending 30 September 2025 amounts to R161 704 000.00 as per the above table against the year to date budgeted revenue figures of R127 196 000.00 this results in revenue figures being above the budget figure by R34 508 000.00 in September was due to the main contributing factors:

- **Property Rates:** Budget is R149 885 000. Actual amount collected to date amounts to R38 476 000.00 against a year to date budget of R37 471 000.00
- **Service charge : Electricity revenue -** Annual budget is R110 480 000. Actual amount collected to date amounted to R25 395 000.00 against a year to date budget of R27 770 000.00 resulting in electricity revenue figures being below the budget by R2 375 000.00



- **Service charge : Refuse revenue** : Annual budget is R12 114 000. Actual amount collected to date amount to R2 806 000 against a year to date budget of R3 028 000 resulting in refuse revenue figures being below of budget by R223 000
- **Fines revenue** : Annual budget is R600 000. Fines revenue figures as at September amounts to R649 000 against a year to date budget of R150 000 resulting in fines revenue figures being above the budget by R499 000.

4.2 Operating Expenditure by Type

- **Expenditure:** Annual budget for expenditure is R580 064 000. The total expenditure as at September of 2025/2026 amounts to R158 710 000 (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.

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 76% in compliance with the MFMA circular 124 conditions

The municipality is still struggling with payments of current invoices,

however for the month of September the municipality paid an amount of R3.3 million towards the debt.

The municipality further adopted and made a resolution for smart metering

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EXTRACT

FROM MINUTES OF THE 2ND 2025/2026 ORDINARY MEETING OF THE ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29 (1) READ WITH SECTION 18 (2) OF LOCAL GOVERNMENT OF THE MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD PHYSICALLY **IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON WEDNESDAY, 08 OCTOBER 2025 AT 10H00**

Resolved-

1. **That** the Installation and Management of Smart Metering Solution Framework be approved.


A handwritten signature in black ink, appearing to read 'DNS Buthelezi', is written over a horizontal line.

**DNS Buthelezi: Director
CORPORATE AND MANAGEMENT SERVICES**

09-10-2025
ULUNDI



4.3 capital expenditure

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Ulundi Local Municipality Additions 2025/2026									
Asset Barco	Asset Type	Description	SERIAL NUMBE	Condition	Room Code	Custodian	Department	Acquisition Date	Acquisition Cost
	PROPERTY PLANT AND EQUIPMENT	MINI SUBSTATION	SDT2025/07/032	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-07-10	995 000.00
	PROPERTY PLANT AND EQUIPMENT	200KVA 11KV POLE MOUNTED TRANS	L0133883M	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-07-11	375 000.00
	PROPERTY PLANT AND EQUIPMENT	100KVA 11KV POLE MOUNTED TRANS	S06936M	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-07-12	260 000.00
U04050	COMMUNITY ASSET	TENT HEAVEY DUTY PEG AND POLE		NEW	R0008 - DIRECTOR COMM	ZP KHOMO	COMMUNITY	2025-08-26	60 050.00
U04051	COMMUNITY ASSET	TENT HEAVEY DUTY PEG AND POLE		NEW	R0008 - DIRECTOR COMM	ZP KHOMO	COMMUNITY	2025-08-26	60 050.00
U04062	MACHINERY	GLOCK 19 GEN 3 GUN	EEYA329	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04063	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA325	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04064	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA827	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04065	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA224	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04066	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA323	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04067	MACHINERY	GLOCK 19 GEN 3 GUN	CBYA321	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04005	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA320	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04004	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA328	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04016	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA326	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U04052	MACHINERY	GLOCK 19 GEN 3 GUN	CEYA322	NEW	R0158	DM MTHEMBU	PROTECTION SERVICES	2025-08-14	13 500.00
U03602	MACHINERY	BIZHUB C300I DIGITAL COLOUR PRINT	ADXK021023575	NEW	MM RECEPTIONIST	MM NXUMALO	CORPORATE SERVICES	2025-08-27	74 400.00
U04081	TRANSPORT ASSETS	Powerstar VX2628X4 TIPPER TRUCK	EVZ539GP	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-07-30	1 609 218.97
U04048	TRANSPORT ASSETS	Powerstar VX2628X4 TIPPER TRUCK	EVZ538GP	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-07-30	1 609 218.97
U04049	MACHINERY	SEM 512 SMOOTH ROLLER	GJW00548	NEW	R0084 - DIRECTOR TECHN	TP NXUMALO	TECHNICAL SERVICES	2025-09-17	1 828 544.68
								TOTAL	R7 006 482.62



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - 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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		(0)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Vote 5 - Sport & Recreation		10 872	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		258	400	-	-	135	100	35	35%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Vote 11 - Energy Sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Total Capital Expenditure		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Capital Expenditure - Functional Classification										
Governance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14 449	22 952	-	983	9 414	5 738	3 676	64%	22 952
Community and social services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Sport and recreation		10 872	-	-	-	-	-	-	-	-
Public safety		258	400	-	-	135	100	35	35%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 122	3 700	-	-	1 630	925	705	76%	3 700
Energy sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Funded by:										
National Government		21 767	27 109	-	2 344	14 240	6 777	7 463	110%	27 109
Provincial Government		-	6 087	-	-	-	1 522	(1 522)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 767	33 196	-	2 344	14 240	8 299	5 941	72%	33 196
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5 281	19 133	-	3 218	5 357	4 783	574	12%	19 133
Total Capital Funding		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329

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

Borrowings

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



4.4 Cash flow

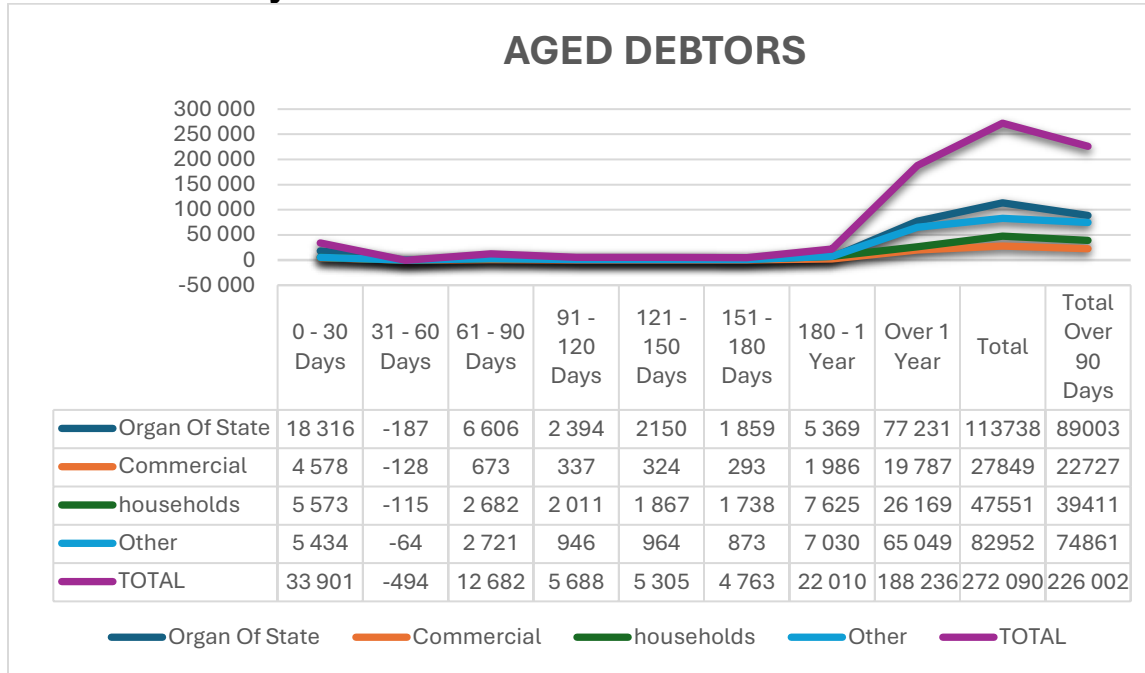
KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(88 455)	132 511	-	7 427	23 822	33 128	(9 306)	-28%	132 511
Service charges		(71 083)	126 242	-	5 735	16 733	31 561	(14 827)	-47%	126 242
Other revenue		6 098	46 943	-	11 221	1 352	11 736	(10 384)	-88%	46 943
Transfers and Subsidies - Operational		273 731	222 682	-	-	82 853	55 671	27 182	49%	222 682
Transfers and Subsidies - Capital		(84 489)	44 593	-	-	32 000	11 148	20 852	187%	44 593
Interest		5 500	5 447	-	226	1 667	1 362	306	22%	5 447
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		274 950	(503 148)	-	47 476	(23 225)	(117 155)	(93 929)	80%	(503 148)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		316 251	75 270	-	72 086	135 202	27 450	(107 752)	-393%	75 270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		27 047	(60 178)	-	(5 562)	19 597	(15 045)	(34 642)	230%	(60 178)
NET CASH FROM/(USED) INVESTING ACTIVITIES		27 047	(60 178)	-	(5 562)	19 597	(15 045)	(34 642)	230%	(60 178)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		343 298	15 091	-	66 523	154 799	12 405			-
Cash/cash equivalents at beginning:		4 872	(4 872)	-	-	4 168	(4 872)			4 168
Cash/cash equivalents at month/year end:		348 170	10 219	-	-	158 967	7 533			-

- Bank balance has a favorable balance of R44 459 788.41
- Cashflow projections are met as per initial budget except for Eskom bulk purchase.
- Collection rate for the month of September was above 100% except for one line item, this is based on September 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 - M03 September

Description	NT Code	Budget Year 2025/26									Total	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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 086	(70)	1 865	1 424	1 279	934	414	11 314	25 245	15 364	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	23 090	(270)	9 715	3 424	3 184	3 016	17 336	152 391	211 885	179 351	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 885	(158)	696	441	379	432	1 885	7 330	12 892	10 469	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	147	(3)	61	59	58	25	64	348	759	554	-	-	
Interest on Arrear Debtor Accounts	1810	685	7	346	342	405	355	2 311	16 859	21 310	20 272	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	7	-	-	-	-	-	0	(7)	0	(7)	-	-	
Total By Income Source	2000	33 901	(494)	12 682	5 689	5 305	4 763	22 011	188 235	272 091	226 002	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	18 316	(187)	6 606	2 394	2 150	1 859	5 369	77 231	113 738	89 003	-	-	
Commercial	2300	4 578	(128)	673	337	324	293	1 986	19 787	27 849	22 727	-	-	
Households	2400	5 573	(115)	2 682	2 011	1 867	1 738	7 625	26 169	47 551	39 411	-	-	
Other	2500	5 434	(64)	2 721	946	964	873	7 030	65 049	82 952	74 861	-	-	
Total By Customer Group	2600	33 901	(494)	12 682	5 689	5 305	4 763	22 011	188 235	272 091	226 002	-	-	

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 30 September 2025 amount to R226 002 000 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.

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BILLING AND COLLECTION

Months	Billing (R)	Receipts (R)	Collection %
July	R12 836 688.61	R11 903 813.26	92.73
August	R12 835 171.51	R13 548 067.23	105.55
September	R12 806 368.01	R7 427 181.16	58.00

The municipality has achieved an average of 85.42% collection during the first quarter.

5.1 Debtors' Analysis - Amnesty

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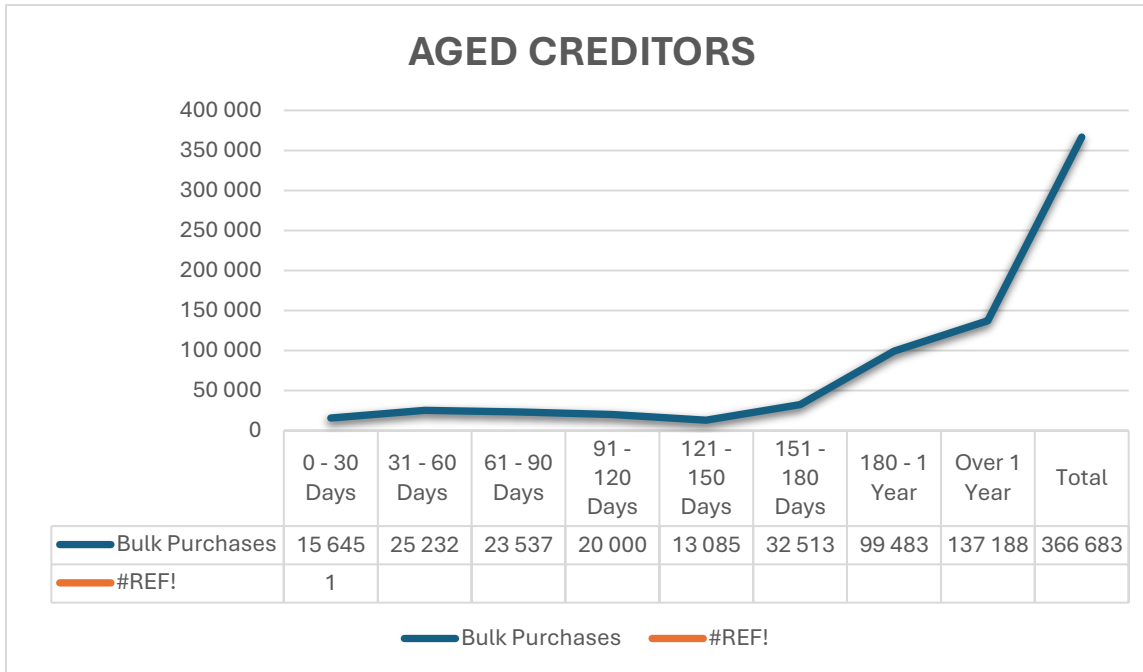


AOD AND SETTLED ACCOUNTS AFTER COUNCIL RESOLUTION (50% DISCOUNT)

		Balance	To be recovered	Actual Received	Balance to be paid before 31/12/2025
			0.50	0.50	
1	C 812	5 926.18	2 963.09	1 000.00	1 963.09
2	erf 157 Mashona	91 449.78	45 724.89	14 000.00	31 724.89
3	A 136	10 457.63	5 228.82	1 500.00	3 728.82
4	C 828	7 667.09	3 833.55	2 530.00	1 303.55
		115 500.68	57 750.34	19 030.00	38 720.34
Accounts settled					
		Balance	50% recovered	50% discount	Payments received
1	BA 351	14 198.28	7 099.14	7 099.14	7 099.14
2	A 203	14 193.06	7 096.53	7 096.53	7 096.53
3	D 488	7 428.46	3 714.23	3 714.23	3 714.23
4	D 511	4 969.77	2 484.89	2 484.89	2 484.89
5	D 1536	15 215.52	7 607.76	7 607.76	7 607.76
6	B 942	4 555.45	2 277.73	2 277.73	2 277.73
7	C 1119	3 179.02	1 589.51	1 589.51	1 589.51
8	C 812	7 517.59	3 758.80	3 758.80	3 758.80
9	D 549	2 353.76	1 176.88	1 176.88	1 176.88
10	D 1342	13 736.02	6 868.01	6 868.01	6 868.01
11	B 108	3 798.51	1 899.26	1 899.26	1 899.26
12	B 879	5 030.99	2 515.50	2 515.50	2 515.50
13	C 1312	2 833.90	1 416.95	1 416.95	1 416.95
14	D 451	6 169.66	3 084.83	3 084.83	3 084.83
15	A 614	6 943.82	3 471.91	3 471.91	3 471.91
16	D 667	5 252.32	2 626.16	2 626.16	2 626.16
17	D 1088	5 753.36	2 876.68	2 876.68	2 876.68
18	D 1323	12 556.88	6 278.44	6 278.44	6 278.44
19	C 964	10 885.38	5 442.69	5 442.69	5 442.69
20	C 891	9 232.06	4 616.03	4 616.03	4 616.03
21	A 04	2 834.64	1 417.32	1 417.32	1 417.32
22	A 75	2 590.90	1 295.45	1 295.45	1 295.45
23	C 1004	9 376.18	4 688.09	4 688.09	4 688.09
24	C 1155	1 600.00	800.00	800.00	800.00
25	B 943	3 770.68	1 885.34	1 885.34	1 885.34
26	B 857	68 600.00	34 300.00	34 300.00	34 300.00
27	C 795	3 047.64	1 523.82	1 523.82	1 523.82
28	C812	7 517.58	3 758.79	3 758.79	3 758.79
29	D 2126	1 774.88	887.44	887.44	887.44
30	A 383	4 643.06	2 321.53	2 321.53	2 321.53
31	B 104	2 386.66	1 193.33	1 193.33	1 193.33
32	B 296	7 299.76	3 649.88	3 649.88	3 649.88
33	B 346	19 245.92	9 622.96	9 622.96	9 622.96
34	B 1128	42 313.60	21 156.80	21 156.80	21 156.80
35	D 680	10 329.46	5 164.73	5 164.73	5 164.73
36	D FLAT A14	2 160.00	1 080.00	1 080.00	1 080.00
37	D FLAT A50	1 082.00	541.00	541.00	541.00
38	C 982	2 521.98	1 260.99	1 260.99	1 260.99
39	C 1168	5 186.84	2 593.42	2 593.42	2 593.42
40	D 1960	4 640.76	2 320.38	2 320.38	2 320.38
41	D 1315	4 745.64	2 372.82	2 372.82	2 372.82
42	A 28	2 673.62	1 336.81	1 336.81	1 336.81
43	B 43	2 118.14	1 059.07	1 059.07	1 059.07
44	A 493	15 722.00	7 861.00	7 861.00	7 861.00
45	D 1850	5 663.74	2 831.87	2 831.87	2 831.87
46	D 2174	8 528.70	4 264.35	4 264.35	4 264.35
47	D 478	13 811.52	6 905.76	6 905.76	6 905.76
48	A 256	7 009.30	3 504.65	3 504.65	3 504.65
49	A 283	3 215.38	1 607.69	1 607.69	1 607.69
50	C 766	5 404.00	2 702.00	2 702.00	2 702.00
51	A 11	5 926.86	2 963.43	2 963.43	2 963.43
		105 179.99	52 590.00	52 590.00	216 772.63
Total recovered as at 30 September 2025 (actual cash received)					235 802.63
Four customers made partial payments of R19 030 and made arrangements to settle balances before 31 December 2025					
Forty one customers settled their 50% balances, payments received is R235 802.63.					



6. Creditors' Analysis



KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	15 921	25 232	23 537	20 000	13 085	32 513	99 483	137 188	366 959	366 959
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	(276)	-	-	-	-	-	-	-	(276)	(276)
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	15 645	25 232	23 537	20 000	13 085	32 513	99 483	137 188	366 683	366 683

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 - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	149 555	149 885	-	12 805	38 476	37 471	1 005	3%	149 885
Service charges	104 098	122 594	-	10 108	28 201	30 798	(2 597)	-8%	122 594
Investment revenue	1 682	2 192	-	221	634	548	86	16%	2 192
Transfers and subsidies - Operational	235 111	222 682	-	739	92 007	55 671	36 337	65%	222 682
Other own revenue	(47 788)	10 830	-	602	2 385	2 707	(322)	-12%	10 830
Total Revenue (excluding capital transfers and contributions)	442 657	508 183	-	24 475	161 704	127 196	34 508	27%	508 183
Employee costs	177 243	190 207	-	15 476	45 730	47 552	(1 821)		190 207
Remuneration of Councillors	18 324	18 358	-	1 478	4 464	4 589	(126)		18 358
Depreciation and amortisation	29 174	74 391	-	-	1 626	18 598	(16 972)		74 391
Interest	14 133	-	-	2 756	5 609	-	5 609		-
Inventory consumed and bulk purchases	161 896	177 314	-	14 659	55 248	44 329	10 919		177 314
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	236 054	119 794	-	13 108	46 033	29 949	16 085	54%	119 794
Total Expenditure	636 824	580 064	-	47 478	158 710	145 016	13 694	9%	580 064
Surplus/(Deficit)	(194 167)	(71 882)	-	(23 003)	2 994	(17 820)	20 814	-117%	(71 882)
Transfers and subsidies - capital (monetary allocations)	38 780	44 593	-	2 811	16 516	11 148	5 368	48%	44 593
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(155 387)	(27 289)	-	(20 191)	19 510	(6 672)	26 182	-392%	(27 289)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(155 387)	(27 289)	-	(20 191)	19 510	(6 672)	26 182	-392%	(27 289)
Capital expenditure & funds sources									
Capital expenditure	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Capital transfers recognised	21 767	33 196	-	2 344	14 240	8 299	5 941	72%	33 196
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	5 281	19 133	-	3 218	5 357	4 783	574	12%	19 133
Total sources of capital funds	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Financial position									
Total current assets	40 126	139 919	-	-	86 747	-	-	-	139 919
Total non current assets	565 220	581 979	-	-	583 192	-	-	-	581 979
Total current liabilities	396 543	323 363	-	-	441 627	-	-	-	323 363
Total non current liabilities	16 264	8 161	-	-	16 264	-	-	-	8 161
Community wealth/Equity	192 538	390 373	-	-	212 048	-	-	-	390 373
Cash flows									
Net cash from (used) operating	316 251	75 270	-	17 491	174 396	27 450	(146 946)	-535%	75 270
Net cash from (used) investing	27 047	(60 178)	-	(5 562)	(19 597)	(15 045)	4 553	-30%	(60 178)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	348 170	19 964	-	11 928	158 967	17 278	(141 690)	-820%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	33 901	(494)	12 682	5 689	5 305	4 763	22 011	188 235	272 091
Creditors Age Analysis									
Total Creditors	15 645	25 232	23 537	20 000	13 085	32 513	99 483	137 188	366 683

" The City of Heritage "



KZN266 Ulundi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		348 080	354 504	-	16 300	139 423	88 626	50 797	57%	354 504
Executive and council		1 085	11 222	-	-	-	2 806	(2 806)	-100%	11 222
Finance and administration		346 996	343 282	-	16 300	139 423	85 821	53 603	62%	343 282
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 910	12 064	-	156	504	3 016	(2 512)	-83%	12 064
Community and social services		2 196	9 564	-	5	14	2 391	(2 377)	-99%	9 564
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 713	2 500	-	151	490	625	(135)	-22%	2 500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45 671	38 338	-	2 861	16 637	9 585	7 052	74%	38 338
Planning and development		40 166	38 338	-	2 861	16 637	9 585	7 052	74%	38 338
Road transport		5 505	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		83 776	147 870	-	7 969	21 655	37 117	(15 462)	-42%	147 870
Energy sources		71 182	123 509	-	7 034	18 850	31 027	(12 178)	-39%	123 509
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		12 594	24 361	-	935	2 806	6 090	(3 284)	-54%	24 361
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	481 437	552 776	-	27 286	178 220	138 344	39 876	29%	552 776
Expenditure - Functional										
<i>Governance and administration</i>		269 093	203 914	-	15 020	47 343	50 979	(3 636)	-7%	203 914
Executive and council		25 831	41 637	-	1 894	6 420	10 409	(3 990)	-38%	41 637
Finance and administration		237 960	162 028	-	12 709	39 536	40 507	(971)	-2%	162 028
Internal audit		5 302	249	-	417	1 387	62	1 325	2130%	249
<i>Community and public safety</i>		94 510	100 424	-	7 490	24 058	25 106	(1 048)	-4%	100 424
Community and social services		35 377	50 678	-	2 202	8 702	12 670	(3 968)	-31%	50 678
Sport and recreation		2 837	13 211	-	-	58	3 303	(3 245)	-98%	13 211
Public safety		56 277	36 005	-	5 288	15 298	9 001	6 296	70%	36 005
Housing		19	520	-	-	-	130	(130)	-100%	520
Health		-	10	-	-	-	2	(2)	-100%	10
<i>Economic and environmental services</i>		80 829	42 555	-	3 821	17 559	10 639	6 921	65%	42 555
Planning and development		44 134	23 133	-	861	4 632	5 783	(1 151)	-20%	23 133
Road transport		35 973	18 217	-	2 942	12 910	4 554	8 355	183%	18 217
Environmental protection		722	1 204	-	17	17	301	(284)	-94%	1 204
<i>Trading services</i>		192 208	232 574	-	21 147	69 749	58 143	11 605	20%	232 574
Energy sources		181 268	216 929	-	19 222	64 935	54 232	10 703	20%	216 929
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 940	15 645	-	1 925	4 813	3 911	902	23%	15 645
<i>Other</i>		184	598	-	-	1	150	(148)	-99%	598
Total Expenditure - Functional	3	636 824	580 064	-	47 478	158 710	145 016	13 694	9%	580 064
Surplus/ (Deficit) for the year		(155 387)	(27 289)	-	(20 191)	19 510	(6 672)	26 182	-392%	(27 289)



KZN266 Ulundi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	1 085	11 222	-	-	-	2 806	(2 806)	-100.0%	11 222
Vote 2 - Finance and Admin		346 996	343 282	-	16 300	139 423	85 821	53 603	62.5%	343 282
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2 196	9 564	-	5	14	2 391	(2 377)	-99.4%	9 564
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1 713	2 500	-	151	490	625	(135)	-21.6%	2 500
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		40 166	38 338	-	2 861	16 637	9 585	7 052	73.6%	38 338
Vote 10 - Road Transport		5 505	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		71 182	123 509	-	7 034	18 850	31 027	(12 178)	-39.2%	123 509
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		12 594	24 361	-	935	2 806	6 090	(3 284)	-53.9%	24 361
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	481 437	552 776	-	27 286	178 220	138 344	39 876	28.8%	552 776
Expenditure by Vote										
Vote 1 - Executive & Council	1	25 831	41 637	-	1 894	6 420	10 409	(3 990)	-38.3%	41 637
Vote 2 - Finance and Admin		229 142	156 688	-	12 101	37 558	39 172	(1 614)	-4.1%	156 688
Vote 3 - Internal Audit		5 302	249	-	417	1 387	62	1 325	2129.6%	249
Vote 4 - Community and Social Services		34 239	48 958	-	2 092	8 405	12 240	(3 834)	-31.3%	48 958
Vote 5 - Sport & Recreation		2 426	12 306	-	-	3	3 077	(3 074)	-99.9%	12 306
Vote 6 - Public Safety		56 998	37 209	-	5 306	15 315	9 302	6 013	64.6%	37 209
Vote 7 - Housing		19	520	-	-	-	130	(130)	-100.0%	520
Vote 8 - Health		-	10	-	-	-	2	(2)	-100.0%	10
Vote 9 - Planning & Development		44 134	23 183	-	861	4 632	5 796	(1 163)	-20.1%	23 183
Vote 10 - Road Transport		35 973	18 217	-	2 942	12 910	4 554	8 355	183.5%	18 217
Vote 11 - Energy Sources		181 268	216 929	-	19 222	64 935	54 232	10 703	19.7%	216 929
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		11 084	15 645	-	1 925	4 823	3 911	912	23.3%	15 645
Vote 14 - Other		1 590	2 983	-	110	334	746	(412)	-55.3%	2 983
Vote 15 - Finance and Admin2		8 818	5 290	-	609	1 978	1 323	656	49.6%	5 290
Total Expenditure by Vote	2	636 824	579 824	-	47 478	158 700	144 956	13 744	9.5%	579 824
Surplus/ (Deficit) for the year	2	(155 387)	(27 049)	-	(20 191)	19 520	(6 612)	26 132	-395.2%	(27 049)



KZN266 Ulundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		91 504	110 480	-	9 173	25 395	27 770	(2 375)	-9%	110 480
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		12 594	12 114	-	935	2 806	3 028	(223)	-7%	12 114
Sale of Goods and Rendering of Services		859	702	-	63	160	175	(15)	-9%	702
Agency services		1 498	2 500	-	147	461	625	(164)	-26%	2 500
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		331	1 025	-	5	19	256	(237)	-93%	1 025
Interest from Current and Non Current Assets		1 682	2 192	-	221	634	548	-	-	2 192
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 232	2 205	-	(190)	18	551	(533)	-97%	2 205
Licence and permits		280	355	-	8	45	89	(44)	-49%	355
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 322	189	-	1	18	47	(30)	-63%	189
Non-Exchange Revenue										
Property rates		149 555	149 885	-	12 805	38 476	37 471	1 005	3%	149 885
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		906	600	-	226	649	150	499	-	600
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		235 111	222 682	-	739	92 007	55 671	36 337	-	222 682
Interest		3 487	3 254	-	341	1 015	814	201	-	3 254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		307	-	-	-	-	-	-	-	-
Other Gains		(58 011)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		442 657	508 183	-	24 475	161 704	127 196	34 508	27%	508 183
Expenditure By Type										
Employee related costs		177 243	190 207	-	15 476	45 730	47 552	(1 821)	-4%	190 207
Remuneration of councillors		18 324	18 358	-	1 478	4 464	4 589	(126)	-3%	18 358
Bulk purchases - electricity		153 766	170 966	-	14 318	54 283	42 742	11 541	-	170 966
Inventory consumed		8 129	6 348	-	341	965	1 587	(622)	-	6 348
Debt impairment		72 810	26 584	-	-	-	6 646	(6 646)	-100%	26 584
Depreciation and amortisation		29 174	74 391	-	-	1 626	18 598	(16 972)	-91%	74 391
Interest		14 133	-	-	2 756	5 609	-	5 609	#DIV/0!	-
Contracted services		103 789	45 979	-	9 590	26 516	11 495	15 021	131%	45 979
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8 164	3 562	-	88	504	891	(386)	-	3 562
Operational costs		51 292	43 669	-	3 429	19 013	10 917	8 096	74%	43 669
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		636 824	580 064	-	47 478	158 710	145 016	13 694	9%	580 064
Surplus/(Deficit)		(194 167)	(71 882)	-	(23 003)	2 994	(17 820)	20 814	(0)	(71 882)
Transfers and subsidies - capital (monetary allocations)		38 780	44 593	-	2 811	16 516	11 148	5 368	0	44 593
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(155 387)	(27 289)	-	(20 191)	19 510	(6 672)			(27 289)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(155 387)	(27 289)	-	(20 191)	19 510	(6 672)			(27 289)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(155 387)	(27 289)	-	(20 191)	19 510	(6 672)			(27 289)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(155 387)	(27 289)	-	(20 191)	19 510	(6 672)			(27 289)



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		(0)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Vote 5 - Sport & Recreation		10 872	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		258	400	-	-	135	100	35	35%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Vote 11 - Energy Sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Total Capital Expenditure		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Capital Expenditure - Functional Classification										
Governance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14 449	22 952	-	983	9 414	5 738	3 676	64%	22 952
Community and social services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Sport and recreation		10 872	-	-	-	-	-	-	-	-
Public safety		258	400	-	-	135	100	35	35%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 122	3 700	-	-	1 630	925	705	76%	3 700
Energy sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Funded by:										
National Government		21 767	27 109	-	2 344	14 240	6 777	7 463	110%	27 109
Provincial Government		-	6 087	-	-	-	1 522	(1 522)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 767	33 196	-	2 344	14 240	8 299	5 941	72%	33 196
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5 281	19 133	-	3 218	5 357	4 783	574	12%	19 133
Total Capital Funding		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329



KZN266 Ulundi - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		4 195	19 964	-	24 027	19 964
Trade and other receivables from exchange transactions		(367 037)	15 278	-	(367 770)	15 278
Receivables from non-exchange transactions		(9 893)	28 887	-	2 241	28 887
Current portion of non-current receivables		389 825	-	-	395 708	-
Inventory		2 038	(816)	-	3 855	(816)
VAT		20 997	72 929	-	28 686	72 929
Other current assets		-	3 676	-	-	3 676
Total current assets		40 126	139 919	-	86 747	139 919
Non current assets						
Investments		-	-	-	-	-
Investment property		38 613	16 921	-	38 613	16 921
Property, plant and equipment		526 595	565 046	-	544 567	565 046
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		11	11	-	11	11
Intangible assets		1	1	-	1	1
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		565 220	581 979	-	583 192	581 979
TOTAL ASSETS		605 346	721 897	-	669 939	721 897
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		7 080	2 830	-	7 094	2 830
Trade and other payables from exchange transactions		370 583	284 329	-	400 423	284 329
Trade and other payables from non-exchange transactions		(1)	-	-	11 432	-
Provision		973	16 940	-	973	16 940
VAT		17 909	19 263	-	21 705	19 263
Other current liabilities		-	-	-	-	-
Total current liabilities		396 543	323 363	-	441 627	323 363
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		16 264	8 161	-	16 264	8 161
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		16 264	8 161	-	16 264	8 161
TOTAL LIABILITIES		412 808	331 524	-	457 891	331 524
NET ASSETS	2	192 538	390 373	-	212 048	390 373
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		69 806	390 373	-	89 315	390 373
Reserves and funds		122 732	-	-	122 732	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	192 538	390 373	-	212 048	390 373

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KZN266 Ulundi - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(88 455)	132 511	-	6 320	23 822	33 128	(9 306)	-28%	132 511
Service charges		(71 083)	126 242	-	6 177	16 733	31 561	(14 827)	-47%	126 242
Other revenue		6 098	46 943	-	256	1 352	11 736	(10 384)	-88%	46 943
Transfers and Subsidies - Operational		273 731	222 682	-	-	82 853	55 671	27 182	49%	222 682
Transfers and Subsidies - Capital		(84 489)	44 593	-	-	32 000	11 148	20 852	187%	44 593
Interest		5 500	5 447	-	568	1 667	1 362	306	22%	5 447
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		274 950	(503 148)	-	4 170	15 969	(117 155)	(133 124)	114%	(503 148)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		316 251	75 270	-	17 491	174 396	27 450	(146 946)	-535%	75 270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		27 047	(60 178)	-	(5 562)	(19 597)	(15 045)	4 553	-30%	(60 178)
NET CASH FROM/(USED) INVESTING ACTIVITIES		27 047	(60 178)	-	(5 562)	(19 597)	(15 045)	4 553	-30%	(60 178)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		343 298	15 091	-	11 928	154 799	12 405			-
Cash/cash equivalents at beginning:		4 872	4 872	-	-	4 168	4 872			4 168
Cash/cash equivalents at month/year end:		348 170	19 964	-	11 928	158 967	17 278			-



8. Investment portfolio analysis

BANK AND CALL ACCOUNTS BALANCES AS AT 30 SEPTEMBER 2025		
ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (R)
Salaries Account	62033637846	109 051.38
Current Account	62035267609	3 835 316.80
FMG Call Account	62064936093	1 887 262.44
Electricity Sales	62328066776	88 559.17
Housing Grant	62062833639	267 151.17
Investment -Main	62179391190	25 486 454.16
Statutory Funds	62064936340	3 213 505.40
DME Account	62324120261	21 630.67
MIG Funds	62067492943	9 453 341.25
Conditional Grant	62067492802	82 475.78
Disaster Relief	63156361982	15 040.19
	TOTAL	R 44 459 788.41

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

Closing operating bank balance as at 30 September 2025 was R44 459 788.41 this amount is inclusive of short term investment accounts.



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

ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 30 SEPTEMBER 2025

NO.	GRANT NAME	AMOUNT RECEIVED	AMOUNT SPENT	BALANCE
1.	MIG- PROJECTS	R25 000 000.00	R16 515 818.51	R8 484 181.49
2.	FMG – CONDITIONAL	R2 000 000.00	R175 835.09	R1 824 164.91
3.	EPWP - CONDITIONAL	R757 000.00	R2 097 486.11	-R1 340 486.11
4.	PROVINCIALISATION OF LIBRARIES	R0.00	R267 927.62	-R267 927.62
5.	COMMUNITY LIBRARIES	R0.00	R340 423.63	-R340 423.63

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.

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UMASIPALA WASOLU " The City of Heritage "
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ULUNDI MUNICIPALITY
FAX: 035 874 5174



Expenditure on Staff Benefits - MFMA S66
Period: SEPTEMBER 2025

Sec 66	Description	Permanent	EPWP	Contractual	Sec 57	Total
(a)	Salaries and Wages	8 730 835.78	686 008.88	1 020 110.80	509 769.00	10 946 724.46
(b)	Pensions and Medical Aid	2 490 915.17	-	-	-	2 490 915.17
(c)	Car allowance, S&T, Cell phone	684 190.35	-	13 261.95	106 127.29	803 579.59
(d)	Housing Benefits and Bonus allowance	722 074.24	-	-	-	722 074.24
(e)	Overtime, standby and standing allowance	132 957.15	1 243.09	25 714.19	-	159 914.43
(f)	Leave cash and other allowances	-	-	-	-	-
(g)	Group Insurance, Bargaining Council, UIF, SDL	138 382.60	13 585.67	20 875.53	5 710.10	178 553.90
	Total	12 899 355.29	700 837.64	1 079 962.47	621 606.39	15 301 761.79

Prepared by : NP Msimango

Signature

Date:2025/09/31

Reviewed by : PM Nxumalo

Signature

Date:2025/09/31

Approved by : ET Khoza

Signature

Date:2025/09/31

Authorised by: JH Mhlongo

Signature

Date:2025/09/31

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ULUNDI MUNICIPALITY SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS Date
25/09/25 Page 5

Account	GL Number	DEBIT
CREDIT		
-----	-----	-----
SALARY	3000/3010	8730835.78
OVERTIME	3000/3020	36802.08
BONUS	3000/3030	697499.41
CAR ALLOWANCE	3000/3040	645532.35
DATA CARD	3000/3050	23279.00
STANDBY	3000/3060	81155.07
HOUSING SUBSIDY	3000/3070	24574.83
STANDING ALLOW	3000/3090	15000.00
BARGAINING COUNC	3100/3110	3137.50
MEDICAL	3100/3130	872822.60
SKILLS	3100/3140	91321.19
UIF	3100/3150	43923.91
PENSION FUND	3100/3160	1618092.57
SUBSISTENCE ALL	4400/4484	15379.00
-----		-----
		12899355.29
-----		-----

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ULUNDI MUN TEMPS SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS Date
25/09/30 Page 3

Account	GL Number	DEBIT
CREDIT	-----	-----
-----	-----	-----
SALARY	3000/3010	678030.56
OVERTIME	3000/3020	1243.09
SKILLS	3100/3140	6714.24
UIF	3100/3150	6871.43
BACKPAY	B	7978.32
-----	-----	-----
-----	-----	700837.64
-----	-----	-----

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ULUNDI MUNICIPALITY SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS Date
25/09/30 Page 3

Account	GL Number	DEBIT
CREDIT	-----	-----
-----	-----	-----
CAR ALLOWANCE	209	10271.95
CELL PHONE	211	500.00
SALARY	3000/3010	1020110.80
OVERTIME	3000/3020	13865.15
STANDBY	3000/3060	11849.04
BARGAINING COUNC	3100/3110	1142.05
SKILLS	3100/3140	10305.84
UIF	3100/3150	9427.64
SUBSISTENCE ALL	4400/4484	2490.00
-----	-----	-----
		1079962.47
-----	-----	-----

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ULUNDI MUN SEC 57 SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS Date
25/09/25 Page 3

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	4382.41
UIF	3100/3150	1239.84
-----		-----
		821606.39
-----		-----



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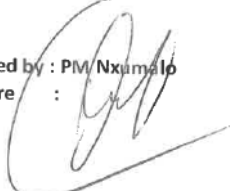


**Expenditure on Councillors remuneration
Period:SEPTEMBER 2025**


	Description	Councillors Expenditure
(a)	Salaries and Wages	780 180.17
(b)	Medical aid	67 680.00
(c)	Pension fund	119 180.42
(d)	Car allowance& Subsistence	327 132.45
(e)	Data card	184 099.00
	Total	1 478 272.04

Prepared by : NP Msimango
Signature : 

DATE: 2025/09/31

Reviewed by : PM Nxumalo
Signature : 

DATE: 2025/09/31

Approved by : ET Khoza
Signature : 

DATE: 2025/09/31

Authorised by: JH Mhlongo
Signature : 

DATE: 2025/09/31

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SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUNICIPALITY
25/09/25 Page 2

Date

Account	GL Number	DEBIT
CREDIT	-----	-----
-----	-----	-----
PENS COMP CONTR	3100/3160	119180.42
MEDICAL	3100/3170	57680.00
SALARY	3400/3410	780180.17
CAR ALLOWANCE	3400/3440	327132.45
DATA CARD	3400/3450	144099.00
-----	-----	-----
		1478272.04
-----	-----	-----

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

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025/2026 FINANCIAL YEAR: COMMUNITY SERVICES - AUGUST 2025

IDP Reference	Project Number	National KPA / B2B Pillars	Objective	Strategies	Performance Indicator	Unit of measure	Baseline	Budget	Annual Target	QUARTER 1 1 July 2025 - 30 September 2025			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalization	Wards	POE Required	Q1 Assessment Comments August
										Performance Target	Actual Performance Target	Actual Budget Spent						
KZN266-CS-SO: 5	CS 1	KPA: BASIC SERVICE DELIVERY	To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted within Ulundi CBD	Number	365	1 200 000.00	(365days) collections of refuse in the CBD by 30 June 2026	92 Collections done in the CBD by 30 September 2025	92 Collections done in CBD by 30 September 2025	R243 210				All 24 Wards	Signed inspection forms, waste truck daily itenary and centre manager's acknowledgment	Target met
KZN266-CS-SO: 5	CS 1.1		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted in the Urban household	Number	48	n/a	261 days of refuse collections in the urban households by 30 June 2026	66 days of refuse collections in the urban households by 30 September 2025	66 days of refuse collections in the urban households by 30 September 2025	n/a				All 24 Wards	Signed inspection forms, waste truck daily itenary and Councillors acknowledgment.	Target met
KZN266-CS-SO: 5	CS 1.2		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted within Babanango CBD	Number	104	943 920.00	(104days) Collections of Refuse done in Babanango Town by 30 June 2026	26 Collections done in Babanango Town by 30 September 2025	26 Collections done in Babanango Town by 30 September 2025					16	Signed Inspection forms, waste truck daily itenary, councillors acknowledgment	Target met
KZN266-CS-SO: 5	CS 1.3		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days days refuse removal is conducted in Babanango household	Number of Days	48		(52days) Collection of Refuse in Babanango households by 30 June 2026	13 Collection of Refuse in Babanango households by 30 September 2025	13 Collections of refuse in Babanango households by 30 September 2025					16	Signed Inspection forms, waste truck daily itenary, councillors acknowledgment ,	Target met
KZN266-CS-SO: 5	CS 1.4		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of illegal dumping removals conducted	Number	4	R86 956.00	4 Illegal dumping removal conducted by 30 June 2026	1 Illegal dumping removals done by 30 September 2025	1 illegal dumping removal done by 31 August 2025	No budget spent				All 24 Wards	Memo requesting TLB & Tipper truck. Confirmation of work done by Ward Councillor.	Target met
KZN266-CS-SO: 5	CS 1.5		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied to urban households	Number	347 760	R515 000.00	347 760 black refuse bags supplied to urban households by 30 June 2026	86 940 black refuse bags supplied to urban households by 30 September 2025	86 940 black refuse bags supplied to urban households by 30 September 2025	R1 285 751				All 24 Wards	Signed Distribution Forms, requisition form and councillors acknowledgment	Target met
KZN266-CS-SO: 5	CS 1.6		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied to waste pickers	Number	52 800	R142 600.00	52 800 black refuse bags supplied to waste pickers by 30 June 2026	13200 refuse bags supplied to waste pickers by 30 September 2025	13,200 refuse bags supplied to waste pickers by 30 September 2025	R35 649				All 24 Wards	Signed Distribution Forms and requisition form	Target met
KZN266-CS-SO: 5	CS 1.7		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Supply of black refuse bags to 3600 to refuse trucks	Number	3 600	R30 000.00	3 600 black refuse bags supplied to refuse trucks by 30 June 2026	900 black refuse bags supplied to refuse trucks by 30 September 2025	900 black refuse bags supplied to refuse trucks by 30 September 2025	R7 500				All 24 Wards	Signed Distribution Forms and requisition form	Target met
KZN266-CS-SO: 5	CS 1.8		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied for clean up campaigns	Number	2 000	R25 000.00	2 000 black refuse bags supplied for clean up campaigns by 30 June 2025	500 black refuse bags supplied for clean up campaigns by 30 September 2025	500 black refuse bags supplied for clean up campaigns by 30 September 2025	R6 250.00				All 24 Wards	Signed Distribution Forms and requisition form	Target met
KZN266-CS-SO: 5	CS 1.9		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site	Number	144	5 640 000.00	144 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 30 June 2026	36 loads of Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 30 September 2025	38 loads of waste Removals from Ulundi to permitted Landfill Sites, King Cetshwayo, Dolphin Coast, and Abaqulusi landfills by 30 September 2025	R1 414 500.00				All 24 Wards	Proof of refuse disposal at Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site	Target met
KZN266-CS-SO: 15	CS 2	To reduce the incidence of infection and address the impact of the HIV/AIDS and other related pandemic diseases within the Municipality	Align municipal programmes with those of sector departments such as the Department of Social Development, HIV/AIDS and other related pandemic diseases	Number of Local AIDS Council (LAC) meetings held	Number	4	R100 000.00	4 Local AIDS Council meetings held by 30 June 2026	1 Local AIDS Council (LAC) meeting held by 26 September 2025	The LAC meeting was held on 25 August 2025	R4 707				All 24 Wards	Invitations and Attendance Registers	Target not met LAC invitation is not provided	
KZN266-CS-SO: 16	CS 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 for staging of Ulundi Cultural Ingoma	Date	16/12/2024	R500 000	Ulundi Cultural Ingoma held by 16 December 2025	n/a	n/a	n/a	n/a				All 24 Wards	Invitations/posters and attendance register	

KZN266-CS-SO: 19	CS 4	KPA, GOOD GOVERNANCE AND PUBLIC PARTICIPATION / B2B PILLAR 3: GOOD GOVERNANCE	To assist communities in addressing the ravages 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	%Provision of Burials to persons who are in need (without competent person to bury, Adult - R3675, Minor - R3150)	Percentage	100%	R1 000 000.00	100% Provision of Burials to persons who are in need (without competent person to bury, Adult - R3658, Minor - R3307) by 30 June 2026	100% Qualifying applications approved by 30 September 2025	100% of Qualifying applicants approved by 30 September 2025	R180 810		All 24 Wards	Approved application forms for Indigent Burials conducted	Target met	
KZN266-CS-SO: 19	CS 4.1		To assist communities in addressing the ravages 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	%Provision of food vouchers for the indigent (Groceries voucher = R1000)	Percentage	100%	R500 000.00	100% Provision of food vouchers for the indigent (Groceries voucher = R1500) by 30 June 2026	100% Qualifying applications approved by 30 September 2025	100% of Qualifying applicants approved by 30 September 2025	R68 445		All 24 Wards	Approved application forms for Food Voucher provided	Target met	
KZN266-CS-SO: 20	CS 5		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Library Week	Date	17/03/2025	R60 000	Library Week held by 31 March 2026	n/a	n/a	n/a		All 24 Wards	Invitations, Attendance Register		
KZN266-CS-SO: 20	CS 5.1		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Literacy Week	Date	26/09/2024	R60 000	Literacy Week held by 30 September 2025	Literacy Week held by 26 September 2025	Literacy Week held by 04 September 2025	R71 911		All 24 Wards	Invitations/ Poster, Attendance Register	Target met	
KZN266-CS-SO: 20	CS 5.2		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Youth Day Commemoration	Date	20/06/2024	R120 000.00	Youth Day Commemoration held by 30 June 2026	n/a	n/a	n/a		All 24 Wards	Invitations/ Poster, Attendance Register		
KZN266-CS-SO: 21	CS 6		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that provide for the disabled, woman, men, and the elderly	Date of holding of Disability Programme	Date	28/11/2024	R80 000.00	Disability Programme held by 31 December 2025	n/a	n/a	n/a	n/a	All 24 Wards	Invitations/ Poster, Attendance Register		
KZN266-CS-SO: 21	CS 6.1		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that provide for the disabled, woman, men, civil society, children, and the elderly	Date of holding of Child Protection week	Date	30/06/2026	R70 000	Child Protection week held by 30 June 2026	n/a	n/a	n/a		All 24 Wards	Invitations/ Poster, Attendance Register		
KZN266-CS-SO: 21	CS 6.2		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that provide for the disabled, woman, men, and the elderly	Date of holding civil society programme (16 Days of Activism)	Date	04/12/2024	R20 000	Civil society programme (16 Days of Activism) held by 31 December 2025	n/a	n/a	n/a	n/a	All 24 Wards	Invitations/Poster, Attendance Register		
KZN266-CS-SO: 22	CS 7		To promote participation in sports by communities within the Municipality	Development and implementation of programmes that are aimed at promoting sporting talent among the community members	Date for holding Local Mayoral Cup Games	Date	24/08/2024	R850 000.00	1 Local Mayoral Cup games held by 30 September 2025	Local Mayoral Cup games held by 30 September 2025	Local Mayoral Cup games held by 06 September 2025	R451 000	a	All 24 Wards	Notices/posters, attendance register	Target met	
KZN266-CS-SO: 22	CS 7.1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implementation of programmes that are aimed at promoting sporting talent among the community members	Date for holding of Horse Riding Event	Date	30/06/2024	R120 000.00	Horse Riding Event held by 30 June 2026	n/a	n/a	n/a	a	All 24 Wards	Invitations/posters and attendance register		
KZN266-CS-SO: 38	CS 8	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2026	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	n/a		All 24 Wards	COGTA Circular 88 Template & Proof of date of submission to the Office of the Municipal Manager	Target met		
KZN266-CS-SO: 47	CS 9	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly Risk Register Progress Reports submitted by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the HOD of each month by Head of Department by 30 June 2026	3 Monthly Risk Register Progress Report submitted by the HOD by 30 September 2025	3 Monthly Risk Register Progress Report submitted by the 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	Target met		
KZN266-CS-SO: 47	CS 9.1	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of the Performance of Service Provider's submitted by Head of Department to the Municipal Manager after the end of each	Number	4	n/a	4 Quarterly Assessments of the Performance of Service Provider's submitted by Head of Department to the Municipal Manager by 30 June 2026	1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q1 ending (30 September 2025)	1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q1 ending (30 September 2025)	n/a		All 24 Wards	Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the MM	Target met		
KZN266-CS-SO: 57	CS 10	T / B2B Pillar 4:	To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Amount collected on the budgeted revenue for the Directorate in respect of the 2024/2025 financial	Rand Value	11 517 404.00	12 223 790.00	Collection of R12 223 790.00 on the budgeted revenue for the Directorate by 30 June 2026	Collection of R3 055 947.00 on the budgeted revenue for the Directorate by 30 September 2025	Collection of R2 820 089.75 on the budgeted revenue for the Directorate by 30 September 2025	2 820 089.75		All 24 Wards	Income & Expenditure Reports	Target met	

FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025/2026 FINANCIAL YEAR: PROTECTION															Q1 Assessment Comments			
IDP Reference	Project Number	Service delivery Objectives (National KPA)	Strategic Objectives	Strategies	Key Performance Indicator	Units of measure	Baseline / Status Quo	Budget	Annual Target	QUARTER 1			Progress Report towards achievement of targets	Blockages / Challenges		Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required
										1 July 2025 - 30 September 2025								
										Performance Target	Actual Performance Target	Actual Budget Spent						
KZN266-PS-SO 13	PS 1	KPA BASIC SERVICE DELIVERY (DBP PILLAR 2 - BASIC SERVICE DELIVERY)	To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Number of Monthly Fire Drills Conducted	Number	12	n/a	12 Monthly Fire Drills Conducted by 30 June 2025	3 Monthly Fire Drills Conducted by 30 September 2025	3 Monthly Fire Drills Conducted by 30 September 2025	n/a				At 24 Wards	Invitation to community members, Attendance Registers, Yearly plan	Target met
KZN266-PS-SO 13	PS 1.1		To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Number of Quarterly Disaster Community Workshops conducted	Number	4	n/a	4 Quarterly Disaster Community Workshops conducted by 30 June 2025	1 Quarterly Disaster Community Workshops conducted by 30 September 2025	1 Quarterly Disaster Community Workshops conducted by 16 July 2025	n/a				At 24 Wards	Invitation and attendance registers	Target met
KZN266-PS-SO 13	PS 1.3		To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Number of Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to	Rand Value	R434 782.17	R2 000 000.00	12 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 30 June 2025	3 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 30 September 2025	2 Monthly reports Submitted to Municipal Manager on disaster incidents that the municipality responded to by 30 September 2025	n/a				At 24 Wards	Monthly Disaster Incident Report Submitted to the Municipal Manager and Proof of submission	Target not met monthly report on disaster not attached
KZN266-PS-SO 13	PS 1.4		To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Number of Fire Prevention Inspections conducted	Number	200	n/a	200 Fire Prevention Inspections conducted by 30 June 2025	50 Fire Prevention Inspections conducted by 30 September 2025	51 Fire Prevention Inspections conducted by 30 September 2025	n/a				At 24 Wards	Inspection forms	Target met
KZN266-PS-SO 23	PS 2	KPA LOCAL ECONOMIC DEVELOPMENT	Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Number of Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services)	Number	12	R6 217 391.20	12 Monthly payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2025	3 Monthly payments to the service provider (Security Services) by 31 July 2025	3 Monthly payments to the service provider (Security Services) by 30 September 2025	R1 435 199.94				At 24 Wards	Invoice & proof of payment	Target met
KZN266-PS-SO 23	PS 2.1		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Number of Quarterly Operational Meetings between Department & Security Service Provider	Number	4	n/a	4 Quarterly Operational Meetings between Department & Security Service Provider to be conducted by 30 June 2025	1 Quarterly Operational Meetings between Department & Security Service Provider to be conducted by 30 September 2025	1 Quarterly Operational Meetings between Department & Security Service Provider to be conducted by 25 September 2025	n/a				At 24 Wards	Agendas, Minutes & Attendance Register	Target met
KZN266-PS-SO 23	PS 2.2		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Number of Monthly Reports received from Service Provider on the provision of the security service to the municipality	Number	12	n/a	12 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 30 June 2025	3 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 30 September 2025	3 Monthly Reports received from Service Provider on the provision of the security service to the municipality by 30 September 2025	n/a				At 24 Wards	Reports received from Service Provider	Target met
KZN266-PS-SO 23	PS 2.3		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Recouping of all lost assets from the Security Service Providers	Date	30/06/2024	n/a	Recouping of all lost assets from the Security Service Providers by 30 June 2025	n/a	n/a	n/a				At 24 Wards	Claims / Status Quo Report signed by the HOD	Target met
KZN266-PS-SO 24	PS 3	Maintenance of an environment that promotes safety and security of all communities within the Municipality	Review and Evaluate a strategy to deal with stray animals in the Municipal Area	Ensure that stray animals found within Municipal Area are housed by Appointing Service Provider	Date	30/06/2024	R1 637 500.86	12 Monthly reports submitted by the appointed service provider on housed stray animals found within Municipal Area by 30 June 2025	3 Monthly Report from Service Provider by 30 September 2025	3 Monthly Report from Service Provider by 30 September 2025	n/a	Letter attached explaining about hiccups encountered by Finance in not being able to pay Pound services	Letter attached explaining about hiccups encountered by Finance in not being able to pay Pound services	Awaiting outcome of review from Finance	At 24 Wards	Monthly reports, Invoices and Proof of Payments.	Target not met however corrective action is provided	
KZN266-PS-SO 25	PS 4	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic	Conduct 240 road blocks	Number	240	n/a	Conduct 240 road blocks by 30 June 2025	Conduct 60 road blocks by 30 September 2025	Conduct 60 road blocks by 30 September 2025	n/a				At 24 Wards	Road Block Registers	Target met	
KZN266-PS-SO 25	PS 4.1	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic	Number of Road Safety Educational Programmes conducted	Number	20	n/a	20 Road Safety Educational Programmes conducted by 30 June 2025	5 Road Safety Educational Programmes conducted by 30 September 2025	5 Road Safety Educational Programmes conducted by 30 September 2025	n/a				At 24 Wards	Education programme signed by the Principal of the school	Target met	
KZN266-PS-SO 25	PS 4.2	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of Learner Drivers' License Tests undertaken	Number	2 400	n/a	1 200 of Learner Drivers' License Tests undertaken by 30 June 2025	300 of Learner Drivers' License Tests undertaken by 30 September 2025	288 of Learner Drivers' License Tests undertaken by 30 September 2025	n/a				At 24 Wards	Learner drivers licensing reports with number of tests done from the system	Target met however September monthly report is not fully signed	
KZN266-PS-SO 25	PS 4.3	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of Driver's License Tests undertaken	Number	1 200	n/a	1 200 of Driver's License Tests undertaken by 30 June 2025	300 of Driver's License Tests undertaken by 30 September 2025	574 of Driver's License Tests undertaken by 30 September 2025	n/a				At 24 Wards	Drivers licensing reports with number of tests done from the system	Target met however September monthly report is not fully signed	

KZN266-PS-SO 26	PS 4.4	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the	Number	12	n/a	12 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality	3 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality	3 Monthly Reports on the issuance of Permits to Taxis by following the processes up to the final approval by the Municipal Manager in order to avoid issuing permits to taxis that owe the municipality	n/a					At 24 Wards	Monthly Report on issuance of Permits to Taxis submitted to the Municipal Manager and Proof of submission	Target not met proof of submission for July not provided
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KZN266-PS-SO 36	PS 5	KPA. GOOD GOVERNANCE AND PUBLIC PARTICIPATION (28) PILLAR 5. GOOD GOVERNANCE	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2026	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	n/a				1 to 24	COGTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager	Target not met Reperformance required 2022/2023 FY
KZN266-PS-SO 47	PS 6		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department by 30 June 2026	3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2025	3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2025	n/a	Proof of submission will be available after the 14 Oct 2025			All 24 Wards	Monthly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit	Target not met proof of submission is not provided however corrective action is provided
KZN266-PS-SO 47	PS 6.1		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of the Performance of Service 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	Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM for Q1 ending (30 September 2025)	Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM for Q1 ending (30 September 2025)	n/a				All 24 Wards	Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the Municipal Manager	Target met
KZN266-PS-SO 57	PS 7	KPA. MUNICIPAL FINANCIAL LIABILITY AND MANAGEMENT (28) PILLAR 4. SOUND FINANCIAL MANAGEMENT	To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Containment of operational expenditure for the 2024/2025 financial year within budgetary limits	Rand Value	9 941 911.00	R10 187 052.10	Containment of operational expenditure budget within budgetary limits of R10 187 052.10 by 30 June 2026	Containment of operational expenditure budget within budgetary limits of R2 546 763.03 by 30 September 2025	n/a	n/a				All 24 Wards	Income & Expenditure Reports	Target met
KZN266-PS-SO 57	PS 7.1		To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Collection of budgeted Revenue for the Directorate from traffic fees for 2024/2025 financial year amounting to R500 000.00	Rand Value	105 000.00	R500 000.00	Collection of budgeted Revenue for the Directorate from traffic fees for 2024/2025 financial year amounting to R500 000 by 30 June 2026	Collection of budgeted Revenue for the Directorate from traffic fees for 2025/2026 financial year amounting to R500 000 by 31 July 2025	Collection of budgeted Revenue for the Directorate from traffic fees for 2025/2026 financial year amounting to R500 000 by 30 September 2025	R28 850.00 (income)				All 24 Wards	Income & Expenditure Reports	Target met
KZN266-PS-SO 57	PS 7.2		To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Collection of budgeted Revenue for the Directorate from Learner's and License Fees amounting to R2 500 000.00 for 2024/2025 financial year	Rand Value	R1 895 000.00	R2 500 000.00	Collected budgeted revenue from Learner's and License Fees amounting to R2 500 000.00 by 30 June 2026	Collected budgeted revenue from Learner's and License Fees amounting to R2 500 000.00 by 30 August 2025	Collected budgeted revenue from Learner's and License Fees amounting to R2 500 000.00 by 30 August 2025	R618 980.00 (income)				All 24 Wards	Income & Expenditure Reports	Target met

FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025-2026 FINANCIAL YEAR: PLANNING & DEVELOPMENT

IDP Reference	Project Number	National KPA / B2B Pillars	Objectives	Strategy	Key Performance Indicator	Unit of Measure	Baseline/ Status Quo	Budget	Annual Target	QUARTER 1			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required
										1 July 2025- 30 September 2025							
										Performance Target	Actual Performance Target	Actual Budget Spent					
KZN266-DPL-SO 7	DPL 1	KPA: BASIC SERVICE DELIVERY/B2B PILLAR 2: BASIC SERVICE DELIVERY	To ensure availability of Council Owned land for residential, commercial and industrial development	Identification of land for future development in accordance	Review and Adopt Human Settlement Plan	Date	31/03/2026	n/a	Prepare and Adopt Human Settlement Plan by 31 March 2026	Prepare Project work plan by 30 September 2025	Project work plan was prepared by 30 September 2025		Human Settlement Plan is being done in - house			All 24 Wards	Project workplan; Draft Human Settlement Plan Review; Final Human Settlement Plan & Council Resolution
KZN266-DPL-SO 8	DPL 2		To ensure availability of Council Owned land for residential, commercial and industrial development	Promotion of a spirit of co-operation with traditional leadership	Engagements with Ithala Development	Date	30/06/2026	n/a	Engagements with Ithala for acquisition of land by 30 June 2026	Engagements with Ithala by 30 September 2025	Engagements with Ithala was achieved by 17 September 2025					All 24 Wards	Invitation of meeting, attendance registers; and Progress Report
KZN266-DPL-SO 11	DPL 3		To address the demand of housing within the Ulundi Municipal Area	Management of the construction and completion	Number of Quarterly Housing Forum Meetings convened	Number	4	n/a	4 Quarterly Housing Forum Meetings convened by 30 June 2026	1 Quarterly Housing Forum convened by 30 September 2025	1 Quarterly Housing Forum was held by 05 August 2025					All 24 Wards	Agenda, Minutes & Attendance Registers
KZN266-DPL-SO 35	DPL 4	KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION / B2B PILLAR 3: GOOD GOVERNANCE	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2026	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2025					All 24 Wards	COGTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager
KZN266-DPL-SO 44	DPL 5		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the	Number of Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department by 30 June 2026	3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2025	2 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2025					All 24 Wards	Quarterly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit
KZN266-DPL-SO 44	DPL 5.1		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of the Performance of Service Provider/s submitted by Head of Department to the Municipal Manager after the end of each quarter	Number	4	n/a	4 Quarterly Assessments of the Performance of Service Provider/s submitted by Head of Department to the Municipal Manager by 30 June 2026	1 Quarterly Assessment of the Performance of Service Provider/s submitted by HOD to the MM for Q1 ending (30 September 2025)	1 Quarterly Assessment of the Performance of Service Provider/s submitted by HOD to the MM for Q1 ending (30 September 2025)					All 24 Wards	Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the Municipal Manager
KZN266-DPL-SO 50	DPL 6		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Date of Preparation and approval of the IDP Document by Council	Date	30/06/2026	R200 000.00	Preparation and approval of the IDP Document by Council by 31 May 2026	Preparation and adoption by Council of the IDP process plan and advertisement by 30 September	IDP process plan adopted by Council by 26 August 2025 and advertisement by 29 July 2025	R6 249.53				All 24 Wards	Advertisement, Process Plan & Council Resolution adopting the Draft and Final IDP Document
KZN266-DPL-SO 50	DPL 6.1		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated	Number of IDP Roadshows /Public Consultation held	Number	1	R800 000.00	24 IDP Roadshow/Public Consultation held by 31 March 2026	n/a	n/a	n/a				All 24 Wards	Public Notice, Attendance Registers and photos
KZN266-DPL-SO 50	DPL 6.2		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development	% of IDP Credibility Score obtained from COGTA IDP Assessment	Percentage	50%	n/a	50% or more IDP Credibility Score achieved for the IDP Assessment by COGTA by 31 March 2026	n/a	n/a	n/a				All 24 Wards	MEC IDP Assessment letter with Credibility Score
KZN266-DPL-SO 51	DPL 7		Promotion of integrated and coordinated development within the Municipality	All development within the Municipality	Number of IDP Forums / Stakeholder Engagements held	Number	1	R200 000.00	1 IDP Forum /Stakeholder Engagement held by 31 May 2026	n/a	n/a	n/a				All 24 Wards	Attendance Registers and Minutes of the IDP Forum/Stakeholders
KZN266-DPL-SO 51	DPL 7.1		Promotion of integrated and coordinated spatial development within the municipality	Development of Building Bylaw	Number of awareness campaigns conducted on illegal developments	Number	30/06/2025	n/a	Conduct 4 awareness campaigns on Building by 30 June 2026	n/a	1 awareness campaign conducted on Building by 29 July and 18 September 2025					All 24 Wards	Proof of awareness campaigns

KZN266-DPL-SO 51	DPL 7.2	KPA- MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT / B2B PILLAR 4: SOUND FINANCIAL MANAGEMENT	Promotion of integrated and coordinated spatial development within the municipality	Development of Outdoor Advertising Bylaw	Number of awareness campaigns conducted on Outdoor Advertising	Number	30/06/2025	n/a	Conduct 4 awareness campaigns on Outdoor Advertising by 30 June 2026	1 awareness campaign conducted on Outdoor Advertising by 30 September 2025	1 awareness campaign conducted on Outdoor Advertising by 04 and 05 September 2025				All 24 Wards	Proof of awareness campaigns
KZN266-DPL-SO 54	DPL 8		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 2024/2025 financial year amounting to R439 035,84	Rand Value	600 000	R439 035.84	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R1 150 824 by 30 June 2026	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R287 706 by 30 September 2025	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R81 629.20 by 30 September 2025				All 24 Wards	Income and expenditure report
KZN266-DPL-SO 54	DPL 8.1		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 2024/2025 financial year within budgetary limits of R6 253 141,27	Rand Value	6 542 889	R6 253 141.27	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R6 253 141,27 by 30 June 2026	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R1 563 285,32 by 30 September 2025	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R49 335.30 by 30 September 2025				All 24 Wards	Income and expenditure report
KZN266-DPL-SO 57	DPL 9		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 AG Action Plan submitted to the Municipal Manager	Number	12	n/a	12 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 June 2026	3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 September 2025	3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 September 2025				All 24 Wards	Progress Reports and Proof of submission
KZN266-DPL-SO 59	DPL 10	LAND ENVIRONMENTAL	Promotion of integrated and coordinated spatial development within the municipality	Approve and Implement the reviewed	Preparation and adoption of the Spatial Development Framework	Date	30/06/2026	R350 000.00	Preparation and adoption of the Spatial Development Framework by 31 May 2026	Prepare an Inception Report submitted by 30 September 2025	Inception Report was Prepared and submitted by 30 September 2025	R189 750.00			All 24 Wards	Inception report, Draft SDF Advert, Draft SDF, Final SDF, Council Resolution
KZN266-DPL-SO 60	DPL 11		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement	Submission of proposed Diagrams to Surveyor General for approval	Date	30/06/2026	R260 869.57	Progress Report on registration status by 30 June 2026	n/a	n/a	n/a			12	Investigation Report, Progress Reports on registration status
KZN266-DPL-SO 60	DPL 11.1		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land	Registration of Unit A subdivided properties at Surveyor General's office	Date	30/06/2026	R260 869.57	Progress Report on the submission of diagrams for registration of Unit A subdivided properties at Surveyor General's office by 30 June 2026	n/a	n/a	n/a			18	Proof of submission to Surveyor General's Office, Progress Reports, proof of registration at Surveyor General's Office
KZN266-DPL-SO 60	DPL 11.2		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land	Subdivision application and submission to JMPT for consideration	Date	30/06/2026	R522 999.99	Progress Report on the submission of Planner's Report for tabling at the JMPT once functional for consideration by 30 June 2026	n/a	n/a	n/a			12	Planner's Report, Progress Report
KZN266-DPL-SO 60	DPL 11.3		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of adoption of Draft of Land Use Management Scheme	Date	30/06/2026	R300 000.00	Development and adoption of draft Land Use Management Scheme by 30 June 2026	n/a	Final Land Use Management Framework were prepared and draft Scheme Maps by 30 September 2025	R191 969.50			All 24 Wards	Final Land Use Management Framework and draft Scheme Maps; Proof of public participation and advert; Final Scheme Clauses and final Companion Document; application to introduce the Scheme ; and final Land Use Scheme; Council Resolution

KZN266-DPL-SO 63	DPL12	KPA: SPATIA	Promotion of integrated and coordinated spatial development within the municipality	Ensure efficient, accurate and completeness of Data Collection	Date of completion of data capturing for all MIG, LED and Community projects Date of capturing and updating municipal geodatabase	Date	30/05/2026	new indicator	Capturing of municipal projects and updating municipal geodatabase by 31 May 2026	n/a	Capturing of municipal projects and updating municipal geodatabase by 30 September 2025					All 24 Wards	List of municipal projects and updated municipal geodatabase/GIS Report and maps	
KZN266-DPL-SO 64	DPL 13		Promotion of integrated and coordinated spatial development within the municipality	To promote and ensure effective use of GIS in the Municipality	Date of adoption of GIS Strategy by Council.	Date	30/05/2026	new indicator	Development of GIS Strategy by 31 May 2026	n/a							Project WorkPlan, Draft Development of GIS Strategy and Council Resolution, Final Strategy and Council Resolution	
KZN266-DPL-SO 64	DPL13.1		Promotion of integrated and coordinated spatial development within the municipality	To promote and ensure effective use of GIS in the Municipality	Date of adoption of GIS Policy by Council	Date	30/05/2026	new indicator	Development of GIS Policy by 31 May 2026	n/a								Project WorkPlan, Draft Development of GIS Policy and Council Resolution, Final GIS Policy and Council Resolution
KZN266-DPL-SO 65	DPL 14		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by	Number of Monthly inspections done within 4 days of receiving inspection form (buildings under construction)	Number	12	n/a	12 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2026	3Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 September 2025	3Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 September 2025						All 24 Wards	Inspection Forms
KZN266-DPL-SO 65	DPL 14.1		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by	% of Building Plans approved within 60 days of meeting all requirements	Percentage	100%	n/a	100 % of Building Plans approved within 60 days of meeting all requirements by 30 June 2026	100 % of Building Plans approved within 60 days after meeting all the requirements by 30 September 2025	100 % of Building Plans approved within 60 days after meeting all the requirements by 30 September 2025						All 24 Wards	Building Plan Register, Letter of Approval / Disapproval Letter

FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2025-2026 FINANCIAL YEAR: TECHNICAL SERVICES

IDP Reference	Project Number	National KPA / B2B Pillars	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of measure	Baseline / Status Quo	Budget	Annual Target	QUARTER 1			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required	Q1 Assessment Comments
										1 July 2025 - 30 September 2025								
										Performance Target	Actual Performance Target	Actual Budget Spent						
KZN266-TS-SO-1	TS 1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Date the Planned Preventative Maintenance Programme (for electricity network) is approved by Exco	Date	30/06/2025	N/A	Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 30 June 2025	nil	Planned Preventative Maintenance Programme approved by Exco by 30 June 2025	nil				Planned preventative maintenance programme approved by EXCO		
KZN266-TS-SO-1	TS 1.1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Number of Monthly Progress Reports on the implementation of the maintenance programme submitted to Municipal Manager	Number	12	R 5 710 000.00	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2025	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 September 2025	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 September 2025	R1 360 362.31				Monthly progress reports on the implementation of the maintenance plan, works order in accordance with the plan submitted to Municipal Manager	Target not met. Monthly progress reports on the implementation of the maintenance plan, works order in accordance with the plan submitted to Municipal Manager not attached	
KZN266-TS-SO-2	TS 2		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Date of approval of the Planned and Ad-Hoc Maintenance Plan by Exco	Date	30/06/2025	N/A	Planned and Ad-Hoc Maintenance Plan approved by Exco by 30 June 2025	nil	Planned and Ad-Hoc Maintenance Plan approved by Exco by 30 June 2025	nil				Planned and Ad-Hoc maintenance plan approved by EXCO		
KZN266-TS-SO-2	TS 2.1		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Number of Monthly Progress Reports on the implementation of the Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager	Number	12	R 8 100 000.00	12 Monthly Progress Reports on the implementation of the Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2025	3 Monthly Progress Reports on the implementation of the Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 September 2025	3 Monthly Progress Reports on the implementation of the Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 September 2025	R16 646 286.54				Monthly progress reports on the implementation of the planned Ad-Hoc maintenance plan & works order in accordance with the plan submitted to Municipal Manager	Target met. However, the planned maintenance reflects previous financial year.	
KZN266-TS-SO-3	TS 3		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Construction, maintenance and upgrading of roads	Upgrade of Ulundi CBD Roads and Stormwater Drainage	Percentage	20%	R9 454 614.46 (VAT Exclusive)	70% Upgrade of Ulundi CBD Roads and Stormwater Drainage by 31 March 2025	40% by 30 September 2025	34% by 30 September 2025	R12 707 606.77(VAT Exclusive)				12	Business plan and progress reports	Target met
KZN266-TS-SO-3	TS 3.1		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Construction, maintenance and upgrading of roads	Construction of Mboosheni Gravel Access Road	Percentage	New indicator	R4 679 512.09 (VAT Exclusive)	100% Construction of 4.7m and 5.5m wide double lane of Mboosheni Gravel Access Road by 31 December 2025	40% by 30 September 2025	30% by 30 July 2025				6	Business plan, progress reports and close out report	Target not met. POE not attached	
KZN266-TS-SO-3	TS 3.2		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Construction, maintenance and upgrading of roads	Rehabilitation of Mashona Road	Percentage	New indicator	R1 270 480.65 (VAT Exclusive)	Design Stage Mashona Road, by 30 September 2025	Design Stage stage by 30 September 2025	Design Stage stage by 30 September 2025	R2 417m011.32 (VAT Exclusive)				8	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Godakano Community Hall	Percentage	New indicator	R373 422.23 (VAT Exclusive)	Design Stage of Godakano Community Hall, by 30 September 2025	Design Stage stage by 30 September 2025	20% Construction by 30 September 2025	R1 939 187.26 (VAT Exclusive)				3	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.1		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Zimlabeni Community Hall	Percentage	New indicator	R372 718.86 (VAT Exclusive)	Design Stage of Zimlabeni Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	19% Construction by 30 September 2025	R2 032 994.33 (VAT Exclusive)				5	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.2		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Shungwane Community Hall	Percentage	New indicator	R374 812.53 (VAT Exclusive)	Design Stage of Shungwane Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	20% Construction by 30 September 2025	R1 924 670.39 (VAT Exclusive)				7	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.3		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Wela Community Hall	Percentage	New indicator	R388 401.97 (VAT Exclusive)	Design Stage of Wela Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	36% Construction by 30 September 2025	R1 903 382.75 (VAT Exclusive)				8	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.4		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Korfor Community Hall	Percentage	New indicator	R270 549.87 (VAT Exclusive)	Design Stage of Korfor Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	39% Construction by 30 September 2025	R1 993 053.62 (VAT Exclusive)				13	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.5		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Nshikazane Community Hall	Percentage	New indicator	375801.61 (VAT Exclusive)	Design Stage of Nshikazane Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	23% Construction by 30 September 2025	R1 927 386.85 (VAT Exclusive)				14	Business plan and progress reports	Target met
KZN266-TS-SO-5	TS 4.6		Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Lomo Community Hall	Percentage	New indicator	R378 664.69 (VAT Exclusive)	Design Stage of Lomo Community Hall Design stage September 2025	Design Stage stage by 30 September 2025	39% Construction by 30 September 2025	R984 627.05 (VAT Exclusive)				15	Business plan and progress reports	Target met

KPA BASIC SERVICE DELIVERY / B2B PILLAR 2: BASIC SERVICE DELIVERY

KZN266-TS SO-5	TS 4.7	Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of KwaZongqwe Community Hall	Percentage	New indicator	R389 144.09 (VAT Exclusive)	Design Stage of KwaZongqwe Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	38% Construction by 30 September 2025	R1 996 224.08 (VAT Exclusive)				16	Business plan and progress reports	Target met
KZN266-TS SO-5	TS 4.8		Facilitate the construction of a community hall within areas where such facilities are required	Construction of Mhlawathi Community Hall	Percentage	New indicator	R383 193.35 (VAT Exclusive)	Design Stage of Mhlawathi Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	23% Construction by 30 September 2025	R1 948 916.03 (VAT Exclusive)				18	Business plan and progress reports	Target met
KZN266-TS SO-5	TS 4.9		Facilitate the construction of a community hall within areas where such facilities are required	Construction of Ekuakuleni Community Hall	Percentage	New indicator	R386 710.52 (VAT Exclusive)	Design Stage of Ekuakuleni Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	21% Construction by 30 September 2025	R1 993 331.88 (VAT Exclusive)				24	Business plan and progress reports	Target met
KZN266-TS SO-5	TS 4.10		Facilitate the construction of a community hall within areas where such facilities are required	Refurbishment of Unit 5 South Community Hall	Percentage	New indicator	R310 922.86 (VAT Exclusive)	Design Stage of Refurbishment of unit 5 South Community Hall by 30 September 2025	Design Stage stage by 30 September 2025	16% Construction by 30 September 2025	R1 932 838.02 (VAT Exclusive)				19	Business plan and progress reports	Target met
KZN266-TS SO-6	TS 5		Facilitate the construction of sports fields within areas where such facilities are required	Construction of Ulundi Indoor Sports Centre	Percentage	65%	R11 378 441.54 (VAT Exclusive)	100% Construction of Ulundi Indoor Sports Centre by 30 June 2025	70% Construction of Ulundi Indoor Sports Centre by 30 September 2025	15% Construction by 30 September 2025	R4 798 638.54 (VAT Exclusive)				12	Business plan, progress reports and close out report	Target met
KZN266-CMS-SO-18	TS 6	KWA LOCAL ECONOMIC DEVELOPMENT	To assist communities in addressing the ravages of poverty prevalent within the Municipality	Facilitating access to communities to the National Public Works & COGTA on the expenditure of the EPWP Grant	Number	12	R3 029 000.00	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2025	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 September 2025	3 Monthly report submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 September 2025	R2 097 486.00				Al 24 Wards	Monthly Reports submitted National Public Works & COGTA. Proof of submission	Target met
KZN266-TS SO-31	TS 7		KWA TRANSFORMING INSTITUTIONAL DEVELOPMENT (BSP PILLAR 4: RURAL & BUILDINGS)	To develop capacity within the Municipality for effective service delivery	Reduction in the dependency on Consultants by ensuring on-going skills transfer	Date	30/06/2025	N/A	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2025	n/a	Not due	n/a				Al 24 Wards	Close-out Report and Proof of submission to the office of the Municipal Manager
KZN266-TS SO-35	TS 8	KWA TRANSFORMING INSTITUTIONAL DEVELOPMENT (BSP PILLAR 4: GOVERNMENT INSTITUTIONS)	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly	4	N/A	4 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 June 2025	1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 September 2025	1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 September 2025	n/a				Al 24 Wards	Quarterly Cogta circular 88 end proof of submission to the PMS office	
KZN266-TS SO-44	TS 9		KWA LOCAL GOVERNANCE AND PUBLIC PARTICIPATION (BSP PILLAR 3: GOOD GOVERNANCE)	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly	12	N/A	12 Monthly Risk Register Progress Reports submitted by the 5th of each month by Head of Department to Risk Management Unit by 30 June 2025	3 Monthly Risk Register Progress Report submitted by the 5th of each month by HOD by 30 September 2025	3 Monthly Risk Register Progress Report submitted by the 5th of each month by HOD by 30 September 2025	n/a				Al 24 Wards	Risk register progress report and proof of submission to the office of the Municipal Manager
KZN266-TS SO-44	TS 9.1	KWA LOCAL GOVERNANCE AND PUBLIC PARTICIPATION (BSP PILLAR 3: GOOD GOVERNANCE)	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly	4	N/A	4 Quarterly Assessments of the Performance of Service Providers submitted by Head of Department to the Municipal Manager after the end of each quarter	1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM for Q1 ending (30 September 2025)	1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM for Q1 ending (30 September 2025)	n/a				Al 24 Wards	Quarterly assessment of the performance of service provider's submitted and proof of submission to Municipal Manager	
KZN266-TS SO-54	TS 10		KWA MUNICIPAL FINANCIAL LIABILITY & MANAGEMENT (BSP PILLAR 4: SOUND FINANCIAL MANAGEMENT)	To ensure that the municipality remains financially viable.	To effectively and efficiently manage the Municipality's Cash Flow	Rand Value	R97 667 115.29	R160 160 396.83	Collection of R160 160 396.83 on the budgeted revenue for the Directorate in respect of the 2025/2026 financial year by 30 June 2025	Collection of R40 040 699.21 on the budgeted revenue for the Directorate in respect of the 2025/2026 financial year by 30 September 2025	Reports will be ready after the 10th of each month	n/a				Al 24 Wards	Cashflow report
KZN266-TS SO-54	TS 10.1	To ensure that the municipality remains financially viable.		To effectively and efficiently manage the Municipality's Cash Flow	Containment of expenditure incurred by the Directorate for 2025/2026 financial year within budgetary limits	Rand Value	R205 205 147.72	R9 770 000.00	Containment of operational expenditure budget for the Directorate in respect of the 2025/2026 financial year within budgetary limits of R9 770 000.00 by 30 June 2025	Containment of operational expenditure budget for the Directorate in respect of the 2025/2026 financial year within budgetary limits of R2 442 500.00 by 30 September 2025	Containment of operational expenditure budget of R7 061 372.09 in 30 September 2025	R7 061 372.09				Al 24 Wards	Income and expense reports
KZN266-TS SO-57	TS 11	KWA MUNICIPAL FINANCIAL LIABILITY & MANAGEMENT (BSP PILLAR 4: SOUND FINANCIAL MANAGEMENT)	To ensure that the municipality remains financially viable.	To work towards obtaining a clean audit report from the Auditor General	Number of Monthly	6	N/A	12 Monthly Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 June 2025	3 Monthly Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 September 2025	3 Monthly Progress Report on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 September 2025	n/a				Al 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) - M03 September

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - 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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		(0)	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Vote 5 - Sport & Recreation		10 872	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		258	400	-	-	135	100	35	35%	400
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Vote 11 - Energy Sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Total Capital Expenditure		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Capital Expenditure - Functional Classification										
Governance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 262	14 952	-	3 218	3 458	3 738	(280)	-7%	14 952
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14 449	22 952	-	983	9 414	5 738	3 676	64%	22 952
Community and social services		3 319	22 552	-	983	9 279	5 638	3 641	65%	22 552
Sport and recreation		10 872	-	-	-	-	-	-	-	-
Public safety		258	400	-	-	135	100	35	35%	400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7 213	10 725	-	1 361	5 095	2 681	2 414	90%	10 725
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 122	3 700	-	-	1 630	925	705	76%	3 700
Energy sources		4 122	3 700	-	-	1 630	925	705	76%	3 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329
Funded by:										
National Government		21 767	27 109	-	2 344	14 240	6 777	7 463	110%	27 109
Provincial Government		-	6 087	-	-	-	1 522	(1 522)	-100%	6 087
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		21 767	33 196	-	2 344	14 240	8 299	5 941	72%	33 196
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5 281	19 133	-	3 218	5 357	4 783	574	12%	19 133
Total Capital Funding		27 047	52 329	-	5 562	19 597	13 082	6 515	50%	52 329

" The City of Heritage "



There were payments made for Project Management Unit salaries for the month of September 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 "



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

ZULU MR. N.M

P/BAG X38

ULUNDI

3838

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 0000378 20251031



0000378

Month:	October
Statement Date:	2025-10-31
Due Date	2025-11-30

Stand Number	Deposit	Market Value	Town	Category
378	0,00	3 500 000,00	ULUNDI BA	BUS

Date	Description	VAT	Debit	Credit	Balance
01-09-2025	Balance Brought Forward				12 406,57
22-09-2025	Payment - Property Rates	0,00		11 660,83	745,74
22-09-2025	Payment - Refuse Removal	0,00		745,74	0,00
30-09-2025	Property Rates Business	0,00	11 660,83		11 660,83
30-09-2025	Refuse Removal-Commercial	97,27	745,74		12 406,57

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	12 406,57	0,00	12 406,57

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 : | **0000378**

Account Number | 62035267609

Branch Code | 220730

Account Type | Current

TOTAL AMOUNT DUE	12 406,57
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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

Invoice Number.: INV 0300923 20251031



0300923

UMDUMEZULU CLINIC/UNIT C

PRIVATE BAG X509
MAHLABATHINI

3865

Month:	October
Statement Date:	2025-10-31
Due Date	2025-11-30

VAT NO:

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

Date	Description	VAT	Debit	Credit	Balance
01-09-2025	Balance Brought Forward		94 257,74		94 257,74
30-09-2025	Refuse Removal-Commercial Bulk	813,22	6 234,70		100 492,44
30-09-2025	Property Rates State Owned Property Monthly	0,00	5 576,85		106 069,29

Arrangement Balance	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
	57 911,33	5 977,65	5 977,65	12 579,58	11 811,55	11 811,55	0,00	106 069,29

Dear Customer:

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

Name of Account | Ulundi Local Municipality

Reference : | 0300923

Account Number | 62035267609

Branch Code | 220730

Account Type | Current

TOTAL AMOUNT DUE	106 069,29
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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:

Invoice Number.: INV 0401469 20251031



0401469

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

SHANGASE N T MS

P O BOX 8264

ULUNDI

3838

VAT NO:

Month:	October
Statement Date:	2025-10-31
Due Date	2025-11-30

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

Date	Description	VAT	Debit	Credit	Balance
01-09-2025	Balance Brought Forward				1 131,44
08-09-2025	Payment - Property Rates	0,00		1 131,44	0,00
08-09-2025	Payment for Services	0,00		102,56	-102,56
30-09-2025	Property Rates Residential	0,00	1 166,08		1 063,52
30-09-2025	Property Rates - Impermissibles	0,00		24,99	1 038,53
30-09-2025	Property Rates - Reductions	0,00		74,96	963,57
30-09-2025	Refuse Removal-Domestic	15,78	120,99		1 084,56
07-10-2025	Payment - Property Rates	0,00		1 066,13	18,43
07-10-2025	Payment - Refuse Removal	0,00		120,99	-102,56
07-10-2025	Payment for Services	0,00		46,88	-149,44

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	-102,56	-46,88	-149,44

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 : 0401469

Account Number 62035267609

Branch Code 220730

Account Type Current

TOTAL AMOUNT DUE	- 149,44
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“ The City of Heritage ”



Transaction History

Nickname: Statutory Funds
Selected Account: 62064936340
Date: 02 Oct 2025
Available Balance: 3,213,505.40 CR
Current Balance: 3,213,505.40 CR

Date	Description	Service Fee	Amount	Balance
06 Sep 2025	INT ON CREDIT BALANCE	0.00	17,753.36 CR	3,213,505.40 CR
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

" The City of Heritage "



Transaction History

Nickname: Electricity Sales Ac

Selected Account: 62328066776

Date: 02 Oct 2025

Available Balance: 88,559.17 CR

Current Balance: 88,559.17 CR

Date	Description	Service Fee	Amount	Balance
22 Sep 2025	INT ON CREDIT BALANCE	0.00	8,196.22 CR	88,559.17 CR
18 Sep 2025	CR.INT.RATE 5,10000	0.00	0.00 CR	80,362.95 CR
18 Sep 2025	FNB OB TRF 000000298	0.00	-3,300,000.00 DR	80,362.95 CR
	ESKOM PYT-AUG 2024			
02 Sep 2025	CR.INT.RATE 5,40000	0.00	0.00 CR	3,380,362.95 CR
02 Sep 2025	FNB OB TRF CONTOUR TECHNOLOGY	0.00	3,281,352.16 CR	3,380,362.95 CR
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	0.00	-3,000,000.00 DR	97,212.75 CR
	ESKOM PYT-JULY			
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

" The City of Heritage "



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

" The City of Heritage "



SECTIONS	NO. OF PROPERTIES DISCONNECTED	RESPONDENTS	AMOUNT DISCONNECTED	AMOUNT COLLECTED	PERCENTAGE
SECTION D	40	12	161,821.00	27,119.77	16.76%
ELEC BUSINESSES	34	14	2,383,885.78	301,478.14	12.65%
A.O.D.	24	10	74,162.00	18,635.02	25.13%
Technical meter audit disconnections	74	41	633,995.00	288,790.00	45.55%
	172	77	3,253,863.78	636,022.93	19.55%
	INITIALS AND SURNAME		SIGNATURE		DATE
PREPARED BY:	N G SIBIYA				09/10/2025
CHECKED BY:	E S NGUBANE				09/10/2025
AUTHORIZED BY:	T E KHOZA				09/10/2025

" The City of Heritage "



DISCONNECTION LIST FOR AUGUST 2025										
Acc No.	Customer	Current	Balance	Outstanding Balance	Reconnection Fee	Total Payable	Amount Paid	Date Paid	Comment	Date Carried Out
1.E0094030	(BLISS PHARMACY)	2,879.10	8,244.86	5,365.76	959	6,324.76	9,250.00	18/09/2025		
2.E0045093	(CIRCUIT OFFICE)	2,535.19	42,400.01	39,864.82	959	40,823.82				
3.E4030030	(CLOTHING JUNCTION)	8,478.16	57,575.85	49,097.69	959	50,058.66	58,534.85	19/09/2025		
4.E0045408	(DEPT. OF WELFARE)	36,091.11	131,243.28	95,152.17	959	96,111.17				
5.E0000168	(ESKOM HOLDINGS SOC LTD)	10,709.70	145,632.68	134,922.98	959	135,861.96				
6.E0094248	(GARMENT DIVISION)	6,085.00	35,885.64	29,800.64	959	30,779.64				
7.E0094043	(ITHALA LIMITED)	3,514.01	17,001.03	13,487.02	959	14,446.02				
8.E0048101	(LEGAL AID SOUTH AFRICA)	4,470.16	13,965.44	9,495.28	959	10,454.28				
9.E0094051	(LORDSHIP TRAD. ENTER.(PTY) LTD/FASHION 4YOU)	2,727.93	12,734.91	10,006.98	959	10,965.96				
10.E0045830	(MASHONA CLINIC)	39,564.23	76,653.06	37,088.83	959	38,047.83				
11.E3000337	(MBASOBHENI L/P SCHOOL)	18,026.32	29,834.27	11,807.95	959	12,766.95	13,500.00	16/09/2025		
12.E0110709	(NATIONAL PUBLIC WORKS SERVICES)	110,321.84	243,983.80	133,662.06	959	134,621.06				
13.E4930000	(NOKATSHANA FUELS)	69,284.22	97,965.92	28,681.70	959	29,640.70	97,965.92	15/09/2025	late allocation	
14.E4780009	(PEP)	2,807.30	8,098.53	5,291.23	959	6,248.23	8,097.00	18/09/2025		
15.E9400222	(PEP HOME)	3,359.07	9,593.95	6,234.88	959	7,183.88	9,600.00	18/09/2025		
16.E0094009	(PEP STORES)	3,480.00	6,738.12	3,258.12	959	4,217.12	6,740.00	18/09/2025		
17.E1310001	(PRINCE MANGOSUTHU AIRPORT. FAZ)	57,172.16	283,922.21	226,750.05	959	227,709.05				
18.E3000248	(PRINCESS MANDISI CARE CENTER)	2,535.19	11,755.81	9,220.62	959	10,179.62				
19.E0045084	(S.A. POST OFFICE - PROPERTIES)	3,880.60	6,783.45	2,902.85	959	3,861.85	3,860.60	18/09/2025		
20.E0481009	(SANLAM DEVELOPING MARKET LTD)	2,950.91	12,073.23	9,122.32	959	10,081.32				
21.E0481012	(SANLAM SKY (SERVICE CENTRE))	12,183.60	25,883.19	13,699.59	959	14,688.59				
22.E0000033	(SEWERAGE WORKS/CO-ZDM)	37,368.49	204,725.81	167,357.32	959	168,316.32				
23.E4780019	(SHEET STREET)	3,136.09	6,158.80	3,022.71	959	3,981.71	6,158.80	18/09/2025		
24.E0094246	(SMARTVIEW CASH AND CARRY)	2,625.89	86,636.80	84,010.91	959	84,969.91	5,000.00	18/09/2025		
25.E4780010	(STERNS)	4,473.94	13,943.65	9,469.71	959	10,428.71				
26.E0094067	(TEAM TWO TRAINING)	2,784.62	13,440.88	10,656.26	959	11,615.26	4,000.00	18/09/2025		
27.E2011026	(THE DISTRICT OFFICE PWORKS 1)	16,783.17	132,480.35	115,697.18	959	114,656.18				
28.E9200001	(ULUNDI SUPERQUICK)	4,455.05	10,808.50	6,353.45	959	7,310.45	6,351.45	18/09/2025		
29.E0300023	(UMDUMEZULU CLINIC/NKONJENI HOS)	23,124.52	114,367.28	91,242.76	959	92,201.76				
30.E1000679	(UNIT A CLINIC/NKONJENI HOSP)	40,342.76	378,944.97	338,602.21	959	339,551.21				
31.E0094247	(VODACOM B S 56590/526 ULUNDI CENTRAL)	33,513.66	96,136.74	62,623.08	959	63,582.08	35,619.42	16/09/2025		
32.E9000229	(VODACOM Pty Ltd ULUNDI BS 5133)	5,870.82	36,780.10	30,909.28	959	31,866.26	36,780.10	16/09/2025		
33.E0013101	(ZDM WATER)	2,561.64	16,900.74	13,829.10	959	14,788.10				
34.E2000400	(ZULULAND DISTRICT MUNICIPALITY)	108,726.48	653,319.77	544,593.29	959	545,552.29				
TOTAL		690,809.93	3,042,099.71	2,351,279.78	32606	2,383,886.78	301,478.14			

NAMES	SIGNATURE	DATE
Prepared by: N.Z. Ntuli		06/10/2025
Checked by: S.A. Xulu		06/10/2025
Reviewed by: N. Khali		06/10/2025
Approved by: P.T. Nxumalo		06/10/2025

" The City of Heritage "



AUDITING DISCONNECTION INCOME FOR ELECTRICITY SEPTEMBER 2025

Area	Name	Status	Amount Owing	Amount Paid	Amount Outstanding	Comments
Thokoza	Emgazini/MF Nshangaso	Tampering	R12,220.00	R3,000.00	R9,220.00	Arrangement made
Mkhazane	Macrone	Tampering	R7,460.00	R3,000.00	R4,460.00	Arrangement made
Mkhazane	M Mshali	Tampering	R23,180.00	R12,000.00	R11,180.00	Arrangement made
Mkhazane	Salam	Tampering	R23,180.00	R12,000.00	R11,180.00	Arrangement made
Mkhazane	L Shezi	Tampering	R14,030.00	R10,000.00	R4,030.00	Arrangement made
Mbangayiya	N Niombela	Tampering	R14,030.00	R2,000.00	R12,030.00	Arrangement made
Mbangayiya	BJ Nene	Tampering	R17,630.00	R10,000.00	R7,630.00	Arrangement made
Ezihlabeni	S Zulu	Tampering	R16,940.00	R16,940.00	R0.00	Arrangement made
D 1566	MC Dlamini	Tampering	R13,450.00	R500.00	R12,950.00	Arrangement made
CBD/KwaMdllovu	Phila Mdllovu	Tampering	R23,180.00	R23,180.00	R0.00	
Gqikazi	GH Thungo	Tampering	R12,450.00	R6,000.00	R6,450.00	Arrangement made
Mashona	V Buthelezi	Tampering	R23,180.00	R15,000.00	R8,180.00	Arrangement made
Mashona	R sbiya	Tampering	R64,180.00	R10,000.00	R54,180.00	Arrangement made
Mtholi	B Mbatha	Tampering	R11,870.00	R11,700.00	R170.00	Arrangement made
L 75	D Ntombela	Tampering	R14,030.00	R3,000.00	R11,030.00	Arrangement made
L 148	DS Dumakude	Tampering	R10,450.00	R500.00	R9,950.00	Arrangement made
A 528	Z Seme	Tampering	R14,030.00	R3,000.00	R11,030.00	Arrangement made
A 151	J Mkhize	Tampering	R14,030.00	R5,000.00	R9,030.00	Arrangement made
A 651	N Shange	Tampering	R14,030.00	R2,500.00	R11,530.00	Arrangement made
A 399	T Mbatha	Tampering	R14,030.00	R3,000.00	R11,030.00	Arrangement made
A 0472	LN Buthelezi	Tampering	R14,030.00	R3,500.00	R10,530.00	Arrangement made
A 526	AF Cembali	Tampering	R14,030.00	R3,500.00	R10,530.00	Arrangement made
C 861	S Shandu	Tampering	R14,030.00	R14,030.00	R0.00	Arrangement made
C 1336	Z Zuma	Tampering	R14,030.00	R14,030.00	R0.00	
C 609	VA Mhembu	Tampering	R14,030.00	R14,030.00	R0.00	
C 642	R Zungu	Tampering	R14,030.00	R14,030.00	R0.00	
C 1217	WM Mkhathini	Tampering	R1,850.00	R1,000.00	R850.00	Arrangement made
C 608	P Mdllovu	Tampering	R14,030.00	R14,030.00	R0.00	
C 638	S Mbatha	Tampering	R6,725.00	R1,000.00	R5,725.00	Arrangement made
C 12	SIN Mbatha	Tampering	R14,030.00	R6,000.00	R8,030.00	Arrangement made
K 356	S Khoza	Tampering	R3,000.00	R1,200.00	R1,800.00	Arrangement made
K 718	N Buthelezi	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 417	T Mbatha	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 817	LM Thusi	Tampering	R3,000.00	R700.00	R2,300.00	Arrangement made
K 711	N Mkhwanazi	Tampering	R3,000.00	R1,000.00	R2,000.00	Arrangement made
K 483	H sbiya	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 541	N Zungu	Tampering	R3,000.00	R3,000.00	R0.00	
K 719	L Gumede	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 714	ZK Buthelezi	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 334	Z shwala	Tampering	R3,000.00	R400.00	R2,600.00	Arrangement made
K 423	S Mncube	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 480	Zulu	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 469	EN Mlambo	Tampering	R14,030.00	R3,000.00	R11,030.00	Arrangement made
K 440	N Zungu	Tampering	R3,000.00	R450.00	R2,550.00	Arrangement made
K 461	JF Mshali	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 435	S Buthelezi	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 372	BB Khanyile	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 415	Z Ngobe	Tampering	R3,000.00	R1,000.00	R2,000.00	Arrangement made
K 413	K Ndllovu	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 426	S Mabaso	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made

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" The City of Heritage "



K 326	F Mpunose	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 414	SS Mazibuko	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 542	P Nene	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 424	V Nyawo	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 436	N Zunzu	Tampering	R3,000.00	R500.00	R2,500.00	Arrangement made
K 324	L Ntuli	Tampering	R14,030.00	R5,000.00	R9,030.00	Arrangement made
K 345	L Masondo	Tampering	R1,700.00	R1,700.00	R0.00	
K 716	L Zulu	Tampering	R3,600.00	R3,600.00	R0.00	
K 715	ZK Buthelezi	Tampering	R3,600.00	R500.00	R3,100.00	Arrangement made
Sishwili	S Mbatha	Bypass	R10,800.00	R500.00	R2,500.00	Arrangement made
C 925	SP Nzuza	Bypass	R1,590.00	R5,000.00	R5,800.00	Arrangement made
C 600	CS Nzimande	Bypass	R300.00	R300.00	R1,280.00	Arrangement made
C 800	M Mkhize	Bypass	R300.00	R300.00	R0.00	
C 1166	SM Nawa	Bypass	R300.00	R300.00	R0.00	
Nonela	BB Sithole	Bypass	R3,600.00	R3,600.00	R0.00	
Ezilibeni	T Biyele	Bypass	R3,600.00	R500.00	R3,100.00	Arrangement made
Ohlakhowe	JG Ntini	Bypass	R3,600.00	R3,600.00	R0.00	
Gqikazi	Z Jiyane	Bypass	R3,470.00	R1,500.00	R1,970.00	Arrangement made
Unit M	NA Khumalo	Bypass	R300.00	R300.00	R0.00	
L 330	VD Mafambane	Bypass	R3,600.00	R3,600.00	R0.00	
Mashona	W Ntshangase	Bypass	R3,600.00	R1,800.00	R1,800.00	Arrangement made
L 46	TB Buthelezi	Bypass	R600.00	R600.00	R0.00	
L 86		Bypass	R800.00	R800.00	R0.00	
L 0328	G Phakathi	Bypass	R3,600.00	R1,500.00	R2,100.00	Arrangement made
D 540	XB Gazu	Bypass	R3,600.00	R1,800.00	R1,800.00	Arrangement made
TOTAL	TOTAL		R633,995.00	R288,790.00	R345,205.00	
Amount paid for Tampering	R	262,990.00				
Amount paid for Bypassed meters	R	25,800.00				

NAMES	SIGNATURE	DATE
Prepared by: N.Z.Ntuli		06/10/2015
Checked by: S.A.Xulu		06/10/2015
Reviewed by: N.Khali		06/10/2015
Approved by: P.T.Nxumalo		06/10/2015

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TO :DEPARTMENT OF TECHNICAL SERVICES
 FROM :DEPARTMENT OF FINANCIAL SERVICES
 SUBJ :DISCONNECTION LIST UNIT -D
 DATE :08 SEPTEMBER 2025

NUMBERS	UNIT	HOUSE NUMBER	ACCOUNT NUMBER	METER NUMBER	BALANCE	REQUIRED	RECON	TOTAL	AMOUNT	P/MENT	DISCONN	WORK CARRI
					OWING	AMOUNT	FEE	PAYABLE	PAID	DATE	DATE	OUT
1	D	1600	0401600	Pre-paid	3 212.31	1 606.00	470.00	2 076.00	1606	19/9/25		
2	D	1608	0401608	Pre-paid	19 680.67	5 784.00	470.00	6 254.00				
3	D	1612	0401612	Pre-paid	32 777.24	3 277.00	470.00	3 747.00				
4	D	1624	0401624	Pre-paid	2 434.12	2 434.00	470.00	2 904.00				
5	D	1626	0401626	Pre-paid	10 366.58	3 110.00	470.00	3 580.00				
6	D	1633	0401633	Pre-paid	2 375.86	2 376.00	470.00	2 846.00				
7	D	1634	0401634	Pre-paid	31 593.07	3 160.00	470.00	3 630.00	2000	19/9/25		
8	D	1641	0401641	Pre-paid	5 120.58	2 560.00	470.00	3 030.00				
9	D	1663	0401663	Pre-paid	5 729.68	2 290.00	470.00	2 760.00				
10	D	1668	0401668	Pre-paid	24 287.30	4 857.00	470.00	5 327.00	S/P			
11	D	1672	0401672	Pre-paid	16 141.21	4 842.00	470.00	5 312.00	2030	18/9/25		
12	D	1688	4011688	Pre-paid	41 217.43	4 121.00	470.00	4 591.00				
13	D	1692	4001692	Pre-paid	42 429.51	4 242.00	470.00	4 712.00				
14	D	1701	0401701	Pre-paid	4 408.63	2 204.00	470.00	2 674.00				
15	D	1709	0401709	Pre-paid	10 537.47	3 160.00	470.00	3 630.00	1530	18/9/25		

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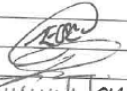
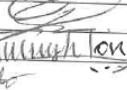
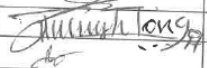



16	D	1719	0401719	Pre-paid	4 961.97	2 480.00	470.00	2 950.00	1000	15/9/25
17	D	1841	4001841	Pre-paid	19 675.57	5 903.00	470.00	6 373.00		
18	D	1847	4011847	Pre-paid	8 034.54	3 214.00	470.00	3 684.00		
19	D	1850	4001850	Pre-paid	8 055.39	3 222.00	470.00	3 692.00	700	23/9/25
20	D	1854	4001854	Pre-paid	17 688.17	4 820.00	470.00	5 290.00	5300	23/9/25
21	D	1857	0401857	Pre-paid	10 079.33	3 024.00	470.00	3 494.00	1100	19/9/25
22	D	1861	0401861	Pre-paid	44 891.46	4 489.00	470.00	4 959.00		
23	D	1866	4001866	Pre-paid	7 953.12	3 181.00	470.00	3 651.00		
24	D	1874	4001874	Pre-paid	45 285.19	4 528.00	470.00	4 998.00	2530	19/9/25
25	D	1881	0401881	Pre-paid	5 421.52	2 170.00	470.00	2 640.00		
26	D	1883	0401883	Pre-paid	23 944.47	4 788.00	470.00	5 258.00		
27	D	1887	0401887	Pre-paid	2 507.53	2 508.00	470.00	2 978.00	1253	10/9/25
28	D	1894	4001894	Pre-paid	40 333.52	4 033.00	470.00	4 503.00		
29	D	1909	0401909	Pre-paid	18 669.45	5 600.00	470.00	6 070.00	6070	22/9/25
30	D	1910	4001910	Pre-paid	32 961.20	3 296.00	470.00	3 766.00		
31	D	1917	0401917	Pre-paid	2 153.10	2 153.00	470.00	2 623.00		
32	D	1920	0401920	Pre-paid	15 439.87	4 630.00	470.00	5 100.00		
33	D	1923	0401923	Pre-paid	7 056.09	2 832.00	470.00	3 302.00		
34	D	1926	4001926	Pre-paid	37 295.90	3 729.00	470.00	4 199.00		
35	D	1941	0401941	Pre-paid	11 439.69	3 432.00	470.00	3 902.00		
36	D	1945	0401945	Pre-paid	22 686.88	4 537.00	470.00	5 007.00		
37	D	1947	0401947	Pre-paid	15 781.69	4 734.00	470.00	5 204.00		
38	D	1953	4001953	Pre-paid	2 963.27	2 963.00	470.00	3 433.00		
39	D	1964	4001964	Pre-paid	25 302.26	5 060.00	470.00	5 530.00	2000	16/9/25
40	D	1985	0401985	Pre-paid	3 344.84	1 672.00	470.00	2 142.00		
TOTAL					686 237.68	143 021.00	18 800.00	161 821.00		

DESIGNATION		NAME	SIGNATURE	DATE
Prepared	by Revenue Controller	W.Z.Khumalo		09/09/2025
Checked	by Revenue accountant	S.N Bijela		

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Recommended	by Revenue Manager	E.S.Ngubane		09/09/2025	
Approved	by Deputy CFO	T.E Khoza		09/09/2025	
Authorised	by CFO	J.H.Mhlongo		09/09/2025	
Received	by Electrical Manager	S.Khali		10/09/2025	
Returned	by Electrical Dept	Meter auditors			

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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.
- The municipality has ring-fenced electricity revenue to pay Eskom.
- The action plan progress report will be submitted to council.

15. Annexure A: C-schedules

KZN266 Ulundi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September							
Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	12.8%	0.0%	3.5%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		192.5%	72.8%	0.0%	194.2%	72.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	10.1%	43.3%	0.0%	19.6%	43.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.2%	0.0%	5.4%	6.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.0%	37.4%	0.0%	28.3%	37.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.4%	1.5%	0.0%	7.1%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	14.6%	0.0%	3.5%	3.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 086	(70)	1 865	1 424	1 279	934	414	11 314	25 245	15 364	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	23 090	(270)	9 715	3 424	3 184	3 016	17 336	152 391	211 885	179 351	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 885	(158)	696	441	379	432	1 885	7 330	12 892	10 469	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	147	(3)	61	59	58	25	64	348	759	554	-	-	
Interest on Arrear Debtor Accounts	1810	685	7	346	342	405	355	2 311	16 859	21 310	20 272	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	7	-	-	-	-	-	0	(7)	0	(7)	-	-	
Total By Income Source	2000	33 901	(494)	12 682	5 689	5 305	4 763	22 011	188 235	272 091	226 002	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	18 316	(187)	6 606	2 394	2 150	1 859	5 369	77 231	113 738	89 003	-	-	
Commercial	2300	4 578	(128)	673	337	324	293	1 986	19 787	27 849	22 727	-	-	
Households	2400	5 573	(115)	2 682	2 011	1 867	1 738	7 625	26 169	47 551	39 411	-	-	
Other	2500	5 434	(64)	2 721	946	964	873	7 030	66 049	82 952	74 861	-	-	
Total By Customer Group	2600	33 901	(494)	12 682	5 689	5 305	4 763	22 011	188 235	272 091	226 002	-	-	



KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	15 921	25 232	23 537	20 000	13 085	32 513	99 483	137 188	366 959	366 959	
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	(276)	-	-	-	-	-	-	-	(276)	(276)	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	15 645	25 232	23 537	20 000	13 085	32 513	99 483	137 188	366 683	366 683	

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BANK AND CALL ACCOUNTS BALANCES AS AT 30 SEPTEMBER 2025

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (R)
Salaries Account	62033637846	109 051.38
Current Account	62035267609	3 835 316.80
FMG Call Account	62064936093	1 887 262.44
Electricity Sales	62328066776	88 559.17
Housing Grant	62062833639	267 151.17
Investment -Main	62179391190	25 486 454.16
Statutory Funds	62064936340	3 213 505.40
DME Account	62324120261	21 630.67
MIG Funds	62067492943	9 453 341.25
Conditional Grant	62067492802	82 475.78
Disaster Relief	63156361982	15 040.19
	TOTAL	R 44 459 788.41

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KZN266 Ulundi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		19 198	217 361	-	-	92 491	54 340	757	1.4%	217 361
EPWP Incentive	-	13 048	-	-	-	757	-	757	#DIV/0!	-
Finance Management	-	6 150	2 000	-	-	2 000	500			2 000
Local Government Equitable Share	-	-	215 361	-	-	89 734	53 840			215 361
	-									
	-									
	-									
Other transfers and grants [insert description]										
Provincial Government:		(2 004)	2 292	-	(2 466)	(2 466)	(573)	(1 893)	330.4%	2 292
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descrip	-	(2 004)	2 292	-	(2 466)	(2 466)	(573)	(1 893)	330.4%	2 292
	4									
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	17 194	219 653	-	(2 466)	90 025	53 767	(1 136)	-2.1%	219 653
Capital Transfers and Grants										
National Government:		191 067	40 622	-	9 000	25 000	10 156	15 602	153.6%	40 622
Municipal Infrastructure Grant (MIG)	-	174 262	37 593	-	9 000	25 000	9 398	15 602	166.0%	37 593
Integrated National Electrification Programme Grant	-	16 805	3 029	-	-	-	757			3 029
Other capital transfers [insert description]										
Provincial Government:		-	7 000	-	-	-	(1 750)	1 750	-100.0%	7 000
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	7 000	-	-	-	(1 750)	1 750	-100.0%	7 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	191 067	47 622	-	9 000	25 000	8 406	17 352	206.4%	47 622
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	208 261	267 275	-	6 534	115 025	62 173	16 216	26.1%	267 275

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KZN266 Ulundi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		35 006	2 000	-	739	2 273	500	1 773	354.7%	2 000
Expanded Public Works Programme Integrated Grant	-	12 052	-	-	680	2 097	-	2 097	#DIV/0!	-
Integrated National Electrification Programme Grant	-	16 804	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	-	6 150	2 000	-	59	176	500	(324)	-64.8%	2 000
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		2 915	2 292	-	-	-	573	(573)	-100.0%	2 292
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts										
KwaZulu-Natal	-	2 915	2 292	-	-	-	573	(573)	-100.0%	2 292
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		37 920	4 292	-	739	2 273	1 073	1 200	111.9%	4 292
Capital expenditure of Transfers and Grants										
National Government:		174 262	40 622	-	2 811	16 516	10 156	6 360	62.6%	40 622
Integrated National Electrification Programme Grant	-	-	3 029	-	-	-	757	(757)	-100.0%	3 029
Municipal Infrastructure Grant	-	174 262	37 593	-	2 811	16 516	9 398	7 118	75.7%	37 593
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	7 000	-	-	-	1 750	(1 750)	-100.0%	7 000
KwaZulu-Natal	-	-	7 000	-	-	-	1 750	(1 750)	-100.0%	7 000
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		174 262	47 622	-	2 811	16 516	11 906	4 610	38.7%	47 622
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		212 182	51 914	-	3 550	18 789	12 979	5 811	44.8%	51 914

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KZN266 Ulundi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 856	4 204	-	786	2 386	1 051	1 335	127%	4 204
Pension and UIF Contributions		221	917	-	113	340	229	111	49%	917
Medical Aid Contributions		138	-	-	68	203	-	203	#DIV/0!	-
Motor Vehicle Allowance		2 304	225	-	19	56	56	0	0%	225
Cellphone Allowance		2 209	6 622	-	184	552	1 655	(1 103)	-67%	6 622
Housing Allowances		-	2 181	-	-	-	545	(545)	-100%	2 181
Other benefits and allowances		1 597	4 209	-	308	925	1 052	(127)	-12%	4 209
Sub Total - Councillors		18 324	18 358	-	1 478	4 464	4 589	(126)	-3%	18 358
% increase	4		0.2%							0.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	618	6 798	-	52	155	1 699	(1 545)	-91%	6 798
Pension and UIF Contributions		-	875	-	-	-	219	(219)	-100%	875
Medical Aid Contributions		-	460	-	-	-	115	(115)	-100%	460
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	2 055	-	-	-	514	(514)	-100%	2 055
Motor Vehicle Allowance		180	547	-	15	45	137	(92)	-67%	547
Cellphone Allowance		6	136	-	1	2	34	(32)	-96%	136
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		125	1 421	-	-	14	355	(341)	-96%	1 421
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	921	-	-	-	230	(230)	-100%	921
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	98	-	-	-	25	(25)	-100%	98
Sub Total - Senior Managers of Municipality		929	13 311	-	67	215	3 328	(3 112)	-94%	13 311
% increase	4		1333.1%							1333.1%
Other Municipal Staff										
Basic Salaries and Wages		123 423	98 480	-	10 760	32 163	24 620	7 543	31%	98 480
Pension and UIF Contributions		22 545	34 464	-	1 680	5 002	8 616	(3 613)	-42%	34 464
Medical Aid Contributions		9 846	12 169	-	875	2 608	3 042	(434)	-14%	12 169
Overtime		651	984	-	51	154	246	(92)	-37%	984
Performance Bonus		7 600	19 577	-	697	2 468	4 894	(2 426)	-50%	19 577
Motor Vehicle Allowance		8 496	9 051	-	747	2 208	2 263	(55)	-2%	9 051
Cellphone Allowance		445	372	-	38	114	93	21	22%	372
Housing Allowances		301	282	-	25	74	71	3	4%	282
Other benefits and allowances		1 291	372	-	111	298	93	205	220%	372
Payments in lieu of leave		1 716	1 143	-	426	426	286	140	49%	1 143
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		176 314	176 896	-	15 409	45 515	44 224	1 291	3%	176 896
% increase	4		0.3%							0.3%
Total Parent Municipality		195 567	208 564	-	16 955	50 194	52 141	(1 947)	-4%	208 564

KZN266 Ulundi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates		12 498	5 004	6 320	-	-	-	-	-	-	-	-	108 689	132 511	138 413	141 873	
Service charges - Electricity revenue		4 404	4 429	5 621	-	-	-	-	-	-	-	-	98 693	113 147	118 239	121 195	
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Mangement		789	934	556	-	-	-	-	-	-	-	-	10 816	13 095	13 684	14 026	
Rental of facilities and equipment		109	100	(190)	-	-	-	-	-	-	-	-	2 517	2 536	2 650	2 716	
Interest earned - external investments		(49)	54	150	-	-	-	-	-	-	-	-	2 039	2 192	-	-	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		162	261	226	-	-	-	-	-	-	-	-	(49)	600	627	643	
Licences and permits		33	4	8	-	-	-	-	-	-	-	-	3 238	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	211	-	-	-	-	-	-	-	-	36 508	37 147	38 191	39 573	
Cash Receipts by Source		97 773	14 238	12 902	-	-	-	-	-	-	-	-	397 724	527 194	535 108	553 295	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	44 593	44 593	40 608	42 356	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		97 773	14 238	12 902	-	-	-	-	-	-	-	-	442 317	571 787	575 716	595 651	
Cash Payments by Type																	
Employee related costs		(17 045)	(16 808)	(17 272)	(98)	-	-	-	-	-	-	-	241 429	190 207	197 778	202 554	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	18 358	18 358	19 044	19 442	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	190 910	190 910	208 006	213 206	
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	3 493	3 493	2 200	2 115	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	113 399	113 399	91 455	100 186	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		15 537	22 492	15 645	0	-	-	-	-	-	-	-	(6 714)	46 961	49 222	50 453	
Cash Payments by Type		(1 508)	5 684	(1 627)	(98)	-	-	-	-	-	-	-	560 875	563 327	567 705	587 956	
Other Cash Flows/Payments by Type																	
Capital assets		-	-	-	-	-	-	-	-	-	-	-	60 178	60 178	(38 478)	(45 884)	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		145	698	234	-	-	-	-	-	-	-	-	(1 078)	-	-	-	
Total Cash Payments by Type		(1 363)	6 383	(1 392)	(98)	-	-	-	-	-	-	-	619 975	623 505	529 227	542 072	
NET INCREASE/(DECREASE) IN CASH HELD		96 411	20 621	11 510	(98)	-	-	-	-	-	-	-	(177 658)	(51 718)	46 489	53 579	
Cash/cash equivalents at the month/year beginning:		4 195	100 606	121 226	132 737	132 639	132 639	132 639	132 639	132 639	132 639	132 639	132 639	4 195	(47 523)	(1 034)	
Cash/cash equivalents at the month/year end:		100 606	121 226	132 737	132 639	132 639	132 639	132 639	132 639	132 639	132 639	132 639	(45 019)	(47 523)	(1 034)	52 546	

KZN266 Ulundi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	–	5 562	19 597	13 082	(6 515)	-49.8%	37%
October	2 254	4 361	–	6	19 603	17 443	(2 160)	-12.4%	37%
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	–		
Total Capital expenditure	27 047	52 329	–	19 603					

" The City of Heritage "



KZN266 Ulundi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		4 122	9 555	-	-	3 440	2 389	(1 052)	-44.0%	9 555
Roads Infrastructure		-	9 455	-	-	1 810	2 364	553	23.4%	9 455
Roads		-	9 455	-	-	1 810	2 364	553	23.4%	9 455
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	100	-	-	-	25	25	100.0%	100
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	100	-	-	-	25	25	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		16 843	21 551	-	983	8 652	5 388	(3 265)	-60.6%	21 551
Community Facilities		3 251	3 909	-	983	6 080	977	(5 102)	-522.1%	3 909
Halls		3 251	3 909	-	983	6 080	977	(5 102)	-522.1%	3 909
Centres		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		13 592	17 642	-	-	2 573	4 410	1 838	41.7%	17 642
Indoor Facilities		9 227	17 642	-	-	2 573	4 410	1 838	41.7%	17 642
Outdoor Facilities		4 365	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	3 400	-	-	269	850	581	68.3%	3 400
Operational Buildings		-	3 400	-	-	269	850	581	68.3%	3 400
Municipal Offices		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	2 400	-	-	-	600	600	100.0%	2 400
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	1 000	-	-	269	250	(19)	-7.6%	1 000
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		1 262	500	-	-	239	125	(114)	-91.6%	500
Computer Equipment		1 262	500	-	-	239	125	(114)	-91.6%	500
Furniture and Office Equipment		-	600	-	-	-	150	150	100.0%	600
Furniture and Office Equipment		-	600	-	-	-	150	150	100.0%	600
Machinery and Equipment		326	1 390	-	-	-	348	348	100.0%	1 390
Machinery and Equipment		326	1 390	-	-	-	348	348	100.0%	1 390
Transport Assets		-	709	-	-	-	177	177	100.0%	709
Transport Assets		-	709	-	-	-	177	177	100.0%	709
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	22 554	37 704	-	983	12 601	9 426	(3 175)	-33.7%	37 704

" The City of Heritage "



KZN266 Ulundi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		28 332	7 500	-	3 995	11 478	1 875	(9 603)	-512.1%	7 500
Roads Infrastructure		28 332	7 500	-	3 995	11 478	1 875	(9 603)	-512.1%	7 500
Roads		2 631	7 500	-	3 995	9 746	1 875	(7 871)	-419.8%	7 500
Road Structures		25 701	-	-	-	1 732	-	(1 732)	#DIV/0!	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		28	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		28	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		28	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	28 359	7 500	-	3 995	11 478	1 875	(9 603)	-512.1%	7 500

" The City of Heritage "



KZN266 Ulundi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		16 663	52 462	-	-	737	13 115	12 379	94.4%	52 462
Roads Infrastructure		15 574	34 371	-	-	675	8 593	7 918	92.1%	34 371
Roads		15 574	34 371	-	-	675	8 593	7 918	92.1%	34 371
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		193	3 352	-	-	16	838	822	98.1%	3 352
Drainage Collection		(1 957)	1 156	-	-	-	289	289	100.0%	1 156
Storm water Conveyance		2 149	2 196	-	-	16	549	533	97.2%	2 196
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		896	14 738	-	-	46	3 685	3 639	98.8%	14 738
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		(1 878)	9 243	-	-	-	2 311	2 311	100.0%	9 243
LV Networks		2 774	5 495	-	-	46	1 374	1 328	96.7%	5 495
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		9 348	10 239	-	-	680	2 560	1 880	73.5%	10 239
Community Facilities		7 249	3 078	-	-	680	770	90	11.7%	3 078
Halls		4 012	2 359	-	-	680	590	(90)	-15.2%	2 359
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		191	438	-	-	-	110	110	100.0%	438
Cemeteries/Crematoria		3 045	160	-	-	-	40	40	100.0%	160
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	118	-	-	-	30	30	100.0%	118
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		1	2	-	-	-	1	1	100.0%	2
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 099	7 161	-	-	-	1 790	1 790	100.0%	7 161
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2 099	7 161	-	-	-	1 790	1 790	100.0%	7 161
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		1 253	7 838	-	-	121	1 960	1 839	93.8%	7 838
Operational Buildings		1 253	7 838	-	-	121	1 960	1 839	93.8%	7 838
Municipal Offices		1 253	7 838	-	-	121	1 960	1 839	93.8%	7 838
Intangible 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		-	-	-	-	-	-	-	-	-
Computer Equipment		483	1 073	-	-	51	268	217	80.9%	1 073
Computer Equipment		483	1 073	-	-	51	268	217	80.9%	1 073
Furniture and Office Equipment		(25)	902	-	-	1	226	225	99.7%	902
Furniture and Office Equipment		(25)	902	-	-	1	226	225	99.7%	902
Machinery and Equipment		894	1 437	-	-	-	359	359	100.0%	1 437
Machinery and Equipment		894	1 437	-	-	-	359	359	100.0%	1 437
Transport Assets		557	437	-	-	37	109	73	66.4%	437
Transport Assets		557	437	-	-	37	109	73	66.4%	437
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	29 174	74 391	-	-	1 626	18 598	16 972	91.3%	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

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

Sept'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

KZN266

District

Zululand

Demarcation Description

Ulundi

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12 .2</i>	Does not have function
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes

Notes/Comments

6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No
9	6.4.1	- Has the municipality made adequate provision for debt impairment (<i>considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget</i>) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	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 (<i>considering its asset register and physical state of assets</i>) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (<i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i>)	No
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	

15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Does not have function	
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality’s monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes	
	6.6	Supporting evidence: The National Treasury and/ or provincial treasury’s related budget assessment confirms the municipality’s relevant MTREF’s related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of <i>80 per cent average quarterly collection</i> of property rates and service charges with effect from 01 April 2023 and <i>85 per cent average quarterly collection</i> with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	

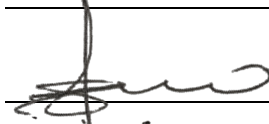
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
6.9 Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	No
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>			

36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<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
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? <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>	

PT: HOD/ NT / MM Name:

SM Khomo

Signature of HOD/ NT/ MM:



Date:

10 October 2025



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:

Monthly Performance Report																																																	
Municipal Details			Part A					Part B				Part C			Part D			Part C				Maximization of Revenue Base	Part E								Part F																		
Month	Code Descr	Code	Eskom And Bulk water current account					Compliance with a funded MTRF				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	NA	NA	NA	No	Yes	Yes	No	No	Yes	Yes	No	NA	No	Yes	No	Yes	NA	Yes	Yes	NA	NA	NA	Yes	No	No	No	Yes	Yes	Yes	No	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance					

Monthly Performance Report																																															
Municipal Details			Part A					Part B				Part C			Part D			Part C				Maximization of Revenue Base	Part E								Scoring and Rating																
Month	Code Descr	Code	Eskom And Bulk water current account					Compliance with a funded MTRF				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	NA	NA	NA	No	Yes	Yes	No	No	Yes	Yes	No	NA	No	Yes	No	Yes	NA	Yes	Yes	NA	NA	NA	Yes	No	No	No	Yes	Yes	Yes	No	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Moderate compliance			
26.August25	Ulundi	KZN266	NA	NA	NA	No	Yes	Yes	No	No	Yes	Yes	No	NA	No	Yes	No	Yes	NA	Yes	Yes	NA	NA	NA	Yes	No	No	No	Yes	Yes	Yes	No	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Above Moderate			
27.September25	Ulundi	KZN266	NA	NA	NA	No	Yes	Yes	No	No	Yes	Yes	No	NA	No	Yes	No	Yes	NA	Yes	Yes	NA	NA	NA	Yes	No	No	No	Yes	Yes	Yes	No	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Above Moderate			
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

August 2025

DISTRIBUTION:

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

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

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

Email: mohamed@mfip.gov.za

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



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: HEAD OF DEPARTMENT

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

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

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

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

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

Dear Ms. O. Gaarekwe and Mr. SM Khomo

ULUNDI MUNICIPALITY – MONTHLY DEBT RELIEF REPORT – AUGUST 2025

National Treasury approved the debt relief application of Ulundi Municipality with effect 01 June 2023. May 2024 constituted the 12th month of the municipality's first 12-month debt relief compliance cycle and May 2025 constituted the 12th month of the municipality's second 12-month debt relief compliance cycle. The municipality is now in month 3 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 August 2025. This report **highlights the areas of compliance and non-compliance** for the month of August 2025, the support measures instituted by Provincial Treasury, and the actions taken by the municipality in the month of September 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 August 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 August 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	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																			
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	Rating				
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	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	Yes	76%	Moderate compliance		
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 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



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

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

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

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

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

Condition 6.3 - Maintaining the Eskom bulk current account

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

The municipality was billed an amount of **R 23 536 940,67** million for July 2025, due and payable in August 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 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. Currently, PT is assisting the municipality to update their Budget Funding Plan.

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 and recommendations on the draft 2025/26 tariff tool were presented to the municipality on the 08th 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.



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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
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
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	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

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 22nd of May 2024.

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

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

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



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

Furthermore, PT re-iterated the need for consolidation of bills during the meeting held on 16 July 2024 with the municipality in attempting to improve the collection rate and payments towards Eskom's current account. There are other solutions / ideas that can be considered by the municipality to consolidate bills as opposed to implementing bulk meters. **The municipality needs to actively focus on this area going forward 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 August 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 49% monthly collection rate for property rates and services charges for the month of August 2025, which is below the 85% required per quarter, as per MFMA Circular 124. The collection rate may be impacted by higher property rates annual billing in the month of July.

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

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

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

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

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

On the 7th 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.

As continued support, on the 10th of September 2025, PT reviewed the GV recon that was prepared by the municipality, assisted with the analysis and correction of certain discrepancies. However, the August 2025 discrepancies remained unchanged compared to the July 2025 discrepancies with 81 units and R 680 207 000,00 in value.

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

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



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3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	Yes

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

On 18 September 2025, the municipality received further assistance in understanding specific areas of non-compliance, along with a clear course of action to address them. This engagement included the participation of the municipality's internal audit.

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 02 (August 2025). Furthermore, there is no detailed explanation of the budget implementation concerning capital expenditure and cash flow. The municipality only included the Monthly budget statements on the Capital expenditure and the cash flow.

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

Condition 6.10 - Provincial Treasury certification of municipal compliance

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

Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and



program guidelines. These measures, while promoting sustainable debt management, also stabilize the municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience.

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

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

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

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

NT issued an instruction to Eskom in December 2024 to write off the 1st 1/3 of the ring-fenced debt. However, to date, Eskom has not processed the write off.

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 August 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 August 2025, did not fully comply with all the MFMA Circular 124 conditions and was elaborated on above. It is noted that the municipality maintained its average compliance rate of 76% in August 2025.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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

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

Yours sincerely,

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



Annexure A2 - Monthly

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

Kwa-Zulu Natal Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Aug'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

KZN266

District

Zululand

Demarcation Description

Ulundi

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? 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 https://lguploadportal.treasury.gov.za ?	Does not have function
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? 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
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
	6,4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2025/26 Adopted MTREF
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No

8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	No
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	No
14	6,5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6,6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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
	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
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	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
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No
25	6.7.5	- Has the municipality’s 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No
	6,8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality’s billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
	6,9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality’s funded budget and Budget Funding Plan where relevant?	Yes

30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? 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 https://lguploadportal.treasury.gov.za ?	No FRP
<p><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></p>			
<p>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:</p>			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? 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
<p><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></p>			
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>			
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p>			
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? 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
<p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>			

PT: HOD/ NT / MM Name:

Carol Coetzee

Signature of HOD/ NT/ MM:



Date:

26/09/25

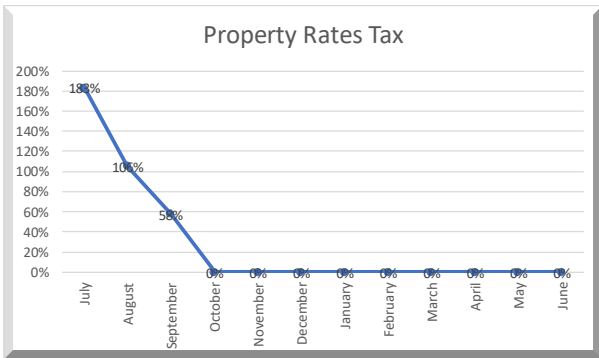
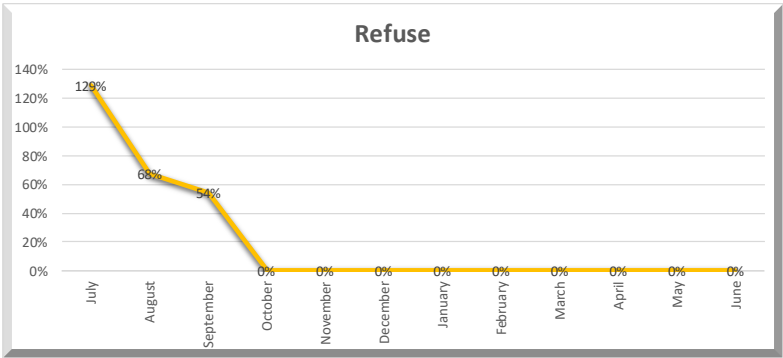
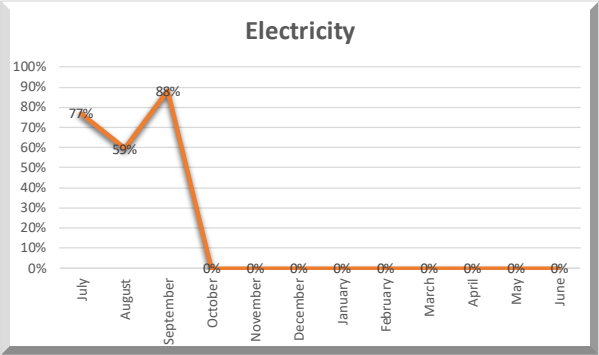
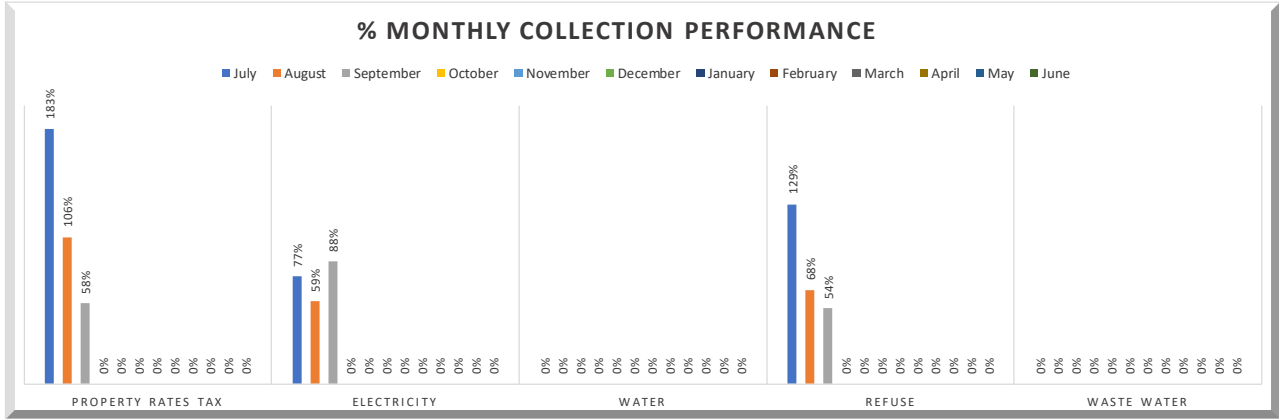
**** Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

“ 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	53 983 391	49 461 280	4 522 111	92%	92%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
2.Collection excl Eskom supplied areas	52 232 612	48 530 044	3 702 568	93%	93%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
3.Collection: Property Rates	32 169 162	32 879 061	(709 899)	102%	102%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
4.Total average collection: Electricity (Municipal supplied areas)	18 606 267	13 951 800	4 654 466	75%	75%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
5.Total average collection: Water	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
6.Total average collection: Wastewater	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
7.Total average collection: Refuse	3 207 962	2 630 418	577 544	82%	82%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					
8.Total average collection: Interest	-	-	-	#DIV/0!	0%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!					

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

Province

Demarcation Code

Municipality

Kwazulu Natal

KZN266

Ulundi

Average collection rate (MFMA Circular 124 condition 6.7)

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

Collection Rate Assessment

Total Aggregate Collection	1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Summary - Quarter 1	Q1			
	Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected
1.Collection for whole demarcation	13 295 806	17 659 479	1 329 135	133%	20 266 687	18 056 101	2 921 964	89%	20 420 898	13 745 700	6 675 198	67%	53 983 391	49 461 280	4 522 111	92%	92%
2.Collection excl Eskom supplied areas	13 278 044	17 636 807	2 030 151	133%	19 400 669	17 651 137	4 761 981	91%	19 553 899	13 242 100	7 189 907	68%	52 232 612	48 530 044	3 702 568	93%	93%
3.Collection: Property Rates	6 497 302	11 903 813	0	183%	12 836 689	13 548 067	0	106%	12 835 172	7 427 181	5 407 990	58%	32 169 162	32 879 061	(709 899)	102%	102%
4.Total average collection: Electricity (Municipal supplied areas)	5 815 319	4 486 184	1 329 135	77%	6 279 481	3 730 508	2 548 972	59%	6 511 467	5 735 108	776 359	88%	18 606 267	13 951 800	4 654 466	75%	75%
5.Total average collection: Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6.Total average collection: Wastewater	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
7.Total average collection: Refuse	983 185	1 269 482	0	129%	1 150 517	777 526	372 992	68%	1 074 259	583 410	490 849	54%	3 207 962	2 630 418	577 544	82%	82%
8. 7.Total average collection: Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

Click to view core months

Complete This Section

Quarter 1 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	1.July				2.August				3.September				Q1					
			Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax	Mun Supplied	Ward 8 - Mahababeni	186 165	3 354 852	0	1802%	1 650 000	1 300 000	350 000	79%	1 640 000	427 181	1 212 819	26%	3 476 165	5 082 033	(1 605 868)	146%	146%	
			Electricity	331 789	232 448	99 341	70%	750 000	130 000	620 000	17%	132 000	535 108	0	405%	1 213 789	897 556	316 233	74%	74%
			Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Refuse	70 234	71 502	0	102%	72 000	59 000	13 000	82%	70 260	35 410	34 849	50%	-	165 912	46 581	78%	78%
			Waste Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!			
Property Rates Tax	Mun Supplied	Ward 12 - BA, B & C	2 712 681	5 211 740	0	192%	4 315 000	7 090 130	0	164%	4 310 000	4 000 000	310 000	93%	11 337 681	16 301 870	(4 964 189)	144%	144%	
			Electricity	4 672 197	3 312 788	1 359 409	71%	4 684 481	2 770 000	1 914 481	59%	4 683 000	3 200 000	1 483 000	68%	14 039 678	9 282 788	4 756 890	66%	66%
			Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Refuse	720 649	975 466	0	135%	982 000	510 500	471 500	52%	833 001	410 000	423 001	49%	-	1 895 966	639 684	75%	75%
			Waste Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!			
Property Rates Tax	Eskom supplied	Ward 15 - Babanango	13 997	14 320	0	102%	861 500	402 937	458 563	47%	861 500	500 000	361 500	58%	1 736 997	917 257	819 740	53%	53%	
			Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Refuse	3 765	8 352	0	222%	4 517	2 027	2 491	45%	5 500	3 600	1 900	65%	13 782	13 979	(197)	101%	101%
			Waste Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!			
Property Rates Tax	Mun Supplied	Ward 18 - Un-A	1 475 906	1 785 749	0	121%	3 673 500	2 360 000	1 313 500	64%	3 674 000	1 200 000	2 474 000	33%	8 823 406	5 345 749	3 477 657	61%	61%	
			Electricity	393 892	439 117	0	111%	350 000	270 500	79 500	77%	400 000	865 000	0	216%	1 143 892	1 574 617	(430 725)	138%	138%
			Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Refuse	97 200	112 449	0	116%	60 000	105 000	0	175%	80 000	90 000	0	113%	-	307 449	(70 249)	130%	130%
			Waste Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!			
Property Rates Tax	Mun Supplied	Ward 22 - Un-D & K	2 108 553	1 537 152	571 401	73%	2 336 688	2 395 000	0	102%	2 349 672	1 300 000	1 049 672	55%	6 794 913	5 232 152	1 562 761	77%	77%	
			Electricity	417 441	501 831	0	120%	495 000	560 008	0	113%	1 296 467	1 135 000	161 467	88%	2 208 908	2 196 839	12 069	99%	99%
			Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
			Refuse	91 337	101 713	0	111%	32 000	100 999	0	316%	85 500	44 400	41 100	52%	-	247 112	(38 276)	118%	118%
			Waste Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!			

" The City of Heritage "



16.4.2 Monthly - Restriction of Free Basic Services to Indigent Households



EBSST01 - EBSST Transactions

Date Printed: 2025/10/02 09:41:11

Year

Month

Date	Customer	Meter Number	Account Number	Surname	CDU	Operator	Units	Token Data	Rand Value
9/1/2025 4:05:27 AM	A 0424	07137802380		DUMISA	XCPI01	71528	50.0	69832821525787973026	R 150.10
9/1/2025 5:02:05 AM	K 0072	07152403502	001110072	jiyane	XCPI01	71528	50.0	60099018988916728081	R 150.10
9/1/2025 5:14:30 AM	K 0861	07137785205		DLUDLA	XCPI01	71528	50.0	46275857145194266987	R 150.10
9/1/2025 5:38:47 AM	A 0271	07164343407	000100271	MBATHA	XCPI01	71528	50.0	24928106550692001456	R 150.10
9/1/2025 5:51:28 AM	SISHWI 9134	04178819134		MTSHALI	XCPI03	71528	50.0	28149005172428046159	R 150.10
9/1/2025 6:00:39 AM	K 0354	07137747106	001110354	NDLELA	XCPI01	71528	50.0	45652142618879018153	R 150.10
9/1/2025 8:03:15 AM	A 0618	07136682288	000100618	BUTHELEZI	CMX007	60379	50.0	01313748197303945251	R 150.10
9/1/2025 8:05:26 AM	SHW 8466	04173084668		MNGOMEZULU	XCPI03	71528	50.0	69673678943496253492	R 150.10
9/1/2025 8:37:51 AM	SHB 0251	07143999568		NXUMALO	XULU47	72907	50.0	39637850868484779471	R 150.10
9/1/2025 9:28:32 AM	K 0731	07137756248		SIBIYA	XSHP04	16467	50.0	07121632330545999455	R 150.10
9/1/2025 9:57:43 AM	C 1305	07137786666	000301305	NTULI	XPNP04	84103	50.0	12643944705095485404	R 150.10
9/1/2025 10:26:17 AM	K 0617	07137747387		MHLONGO	CMX006	60379	50.0	29432589651140439578	R 150.10
9/1/2025 10:29:04 AM	L 0335	07144118192	001200335	XULU	XCPI03	71528	50.0	14786407508910540656	R 150.10
9/1/2025 11:10:05 AM	K 0077	07164337045	001110077	ZULU	XULU47	72907	50.0	53069197414205361872	R 150.10
9/1/2025 11:30:42 AM	HLABENI 913	04205350913		KHANYILE	XSHP05	16467	50.0	46845567444807277411	R 150.10
9/1/2025 11:45:33 AM	SHW 3492	07137753492		KHANYILE	XCPI03	71528	50.0	02128884354986437354	R 150.10
9/1/2025 11:52:39 AM	M 8726	07137748245		MTHETHWA	CMX004	60379	50.0	54222784025601790497	R 150.10
9/1/2025 11:54:34 AM	K 0052	07151566895		BUTHELEZI	XCPI03	71528	50.0	67158058862598495712	R 150.10
9/1/2025 11:55:54 AM	B 0973	07144233223	000200973	NKOSI	XULU11	48726	50.0	14438548511137812237	R 150.10
9/1/2025 12:45:29 PM	A 0565	07148712776	000100565	MAPHUMULO	CMX010	60379	50.0	08295512726929597814	R 150.10
9/1/2025 12:49:32 PM	MBH 4227	07137754227		SIBIYA	CMX003	60379	50.0	11927294189252334845	R 150.10
9/1/2025 12:50:36 PM	A 0333	07144028185		MVELASE	CMX002	60379	50.0	69412690775534079583	R 150.10
9/1/2025 1:00:07 PM	K 0511	07164338944		MKHWANAZI	XULU47	72907	50.0	38918900664983191248	R 150.10
9/1/2025 1:44:11 PM	MKZ 1840	07151574725		SIBIYA	CMX008	60379	50.0	50701227305249842093	R 150.10
9/1/2025 2:05:44 PM	A 0247	07168466808	000100247	GINA	CMX004	60379	50.0	18880537445141974241	R 150.10
9/1/2025 2:37:14 PM	C 0813	07138099804		MAGWAZA	XULU47	72907	50.0	33815612306061817716	R 150.10
9/1/2025 2:47:08 PM	212121	07148719961		Ntshalintshali	CMX010	60379	50.0	61516074908003408642	R 150.10
9/1/2025 2:55:55 PM	MBANG 8657	07141111711		MAGWAZA	XPNP03	84103	50.0	28086082753215607391	R 150.10
9/1/2025 3:14:37 PM	MBILAN 863	04242357863		ZULU	XULU11	48726	50.0	53724056529149625116	R 150.10
9/1/2025 3:17:01 PM	SHW 0243	04174151276		BHENGU	CMX003	60379	50.0	59236376430427466789	R 150.10

9/1/2025 3:22:11 PM	UNIT M 052	04233476052		SIBISI	XSHP03	16467	50.0	17785761061190297526	R	150.10
9/1/2025 4:23:26 PM	L 0048	07144128753	001200048	MAGADULELA	CMX003	60379	50.0	19821494833546853569	R	150.10
9/1/2025 4:31:33 PM	A 0360	04102945369		MADE	CMX007	60379	50.0	37616841768275081015	R	150.10
9/1/2025 4:51:58 PM	D 1105	07144327207	000401105	NCANANA	XNBK01	84973	50.0	10122789745494732785	R	150.10
9/1/2025 4:54:24 PM	D 1689	07144127615		MTHENJANA	CMX002	60379	50.0	05000773019529057902	R	150.10
9/1/2025 5:00:00 PM	SISW 5778	07144015778		ngobese	CMX002	60379	50.0	17696041353681398177	R	150.10
9/1/2025 5:04:24 PM	D 1280	07144020869		MATHE	CMX001	60379	50.0	40719357307244855724	R	150.10
9/1/2025 5:31:18 PM	K 0875	07137785148		NTOMBELA	CMX001	60379	50.0	11196585835808260675	R	150.10
9/1/2025 6:09:21 PM	EZ 1123	07031487528		NXUMALO	XULU11	48726	50.0	45897320880185817558	R	150.10
9/1/2025 7:01:35 PM	B 0062	07137783853	000200062	MDLETSHE	XULU11	48726	50.0	24239185892050783474	R	150.10
9/1/2025 7:11:07 PM	D 0783	07136685026	000400783	KHANYILE	CMX010	60379	50.0	07231358519177732395	R	150.10
9/1/2025 7:30:32 PM	UNIT M 250	07153536599		MASONDO	XCPI05	71528	50.0	47314331169041781927	R	150.10
9/1/2025 8:09:55 PM	K 0177	07148713410		MZILA	XCPI03	71528	50.0	20143185749393613136	R	150.10
9/1/2025 9:00:34 PM	K 0270	07136684888	001110270	MAGUBANE	XCPI03	71528	50.0	29530946964792903112	R	150.10
9/1/2025 9:43:32 PM	K 0176	07137756537		KHUMALO	XCPI02	71528	50.0	01673438429443125334	R	150.10
9/2/2025 2:53:40 AM	SISHW 6148	07137846148		DLAMINI	XCPI02	71528	50.0	00270977110908984630	R	150.10
9/2/2025 4:21:11 AM	MKZN 4650	07138134650		BUTHELEZI	XCPI02	71528	50.0	55775714722676166094	R	150.10
9/2/2025 5:49:35 AM	MBI 0546	07144015018		ZONDO	XCPI01	71528	50.0	60319020968975798636	R	150.10
9/2/2025 6:20:14 AM	SHW 2864	07144110785		KHUMALO	XULU11	48726	50.0	12491707439081755702	R	150.10
9/2/2025 6:56:51 AM	SHWI 0014	07144109415		DLAMINI	CMX002	60379	50.0	10678393831646964299	R	150.10
9/2/2025 8:02:25 AM	A 0015	07137753385		BUTHELEZI	CMX001	60379	50.0	41479806046267311088	R	150.10
9/2/2025 8:24:29 AM	TK 0681	07137849597		DLAMINI	XULU48	41371	50.0	53028434475040358744	R	150.10
9/2/2025 8:26:50 AM	B 0994	07137785395	000200994	MASUKU	XSHP03	16467	50.0	25927475518951857060	R	150.10
9/2/2025 8:35:22 AM	MKZ 1111	07140268769		NDWANDWE	CMX005	60379	50.0	53939707056150249963	R	150.10
9/2/2025 8:36:28 AM	GQIKA 1101	07138081117		NYANDENI	XSHP02	16467	50.0	61796912360164943473	R	150.10
9/2/2025 9:11:34 AM	C 0784	07137843020		THUSINI	XULU48	41371	50.0	71979908699458520598	R	150.10
9/2/2025 9:15:26 AM	A 0128	07137803578	000100128	MPUNGOSE	CMX010	60379	50.0	56192459639101353939	R	150.10
9/2/2025 9:18:44 AM	SHW 0180	04185343565		MTHEMBU	CMX008	60379	50.0	48142010049623781416	R	150.10
9/2/2025 9:21:31 AM	MKZ 7730	07141077730		MNCUBE	CMX005	60379	50.0	27674365260230594450	R	150.10
9/2/2025 9:34:34 AM	B 1012	07136927972	000201012	GAMA	XPNP02	84103	50.0	44492919124890778517	R	150.10
9/2/2025 9:36:42 AM	MKH 8163	04192228163		DLAMINI	CMX003	60379	50.0	49614521902993428861	R	150.10
9/2/2025 9:48:27 AM	C 0805	07164333929		GUMEDE	XULU48	41371	50.0	11168080155611799402	R	150.10
9/2/2025 9:52:07 AM	D 1292	07153530402		KHUMALO	XULU48	41371	50.0	16097647194126227342	R	150.10
9/2/2025 10:00:31 AM	A 0055	07137753690	000100055	NGEMA	CMX008	60379	50.0	53067029403772354122	R	150.10
9/2/2025 10:03:48 AM	MKHAZA 422	04205352422		SITHOLE	XULU48	41371	50.0	24096501689859653418	R	150.10
9/2/2025 10:04:23 AM	K 0277	07137785478		ZULU	CMX009	60379	50.0	49235689266381371270	R	150.10
9/2/2025 10:16:23 AM	A 0592	07137803347	000100592	GUMBI	XULU48	41371	50.0	07136064754776188412	R	150.10
9/2/2025 10:21:19 AM	MKZ 2992	04192222992		ZUNGU	XULU47	72907	50.0	68167951938395126394	R	150.10
9/2/2025 10:26:26 AM	D 1583	07138100321	000401583	ZWANE	CMX010	60379	50.0	26215819968396861671	R	150.10
9/2/2025 10:26:58 AM	C 1001	07152346768	000301002	HOBE	XPNP03	84103	50.0	13202497550431550765	R	150.10

9/2/2025 10:34:02 AM	MKHZ 1425	07140271425		ZULU	CMX001	60379	50.0	69060873518118277028	R	150.10
9/2/2025 10:35:45 AM	SHW 3153	07136683153		MNCUBE	XULU47	72907	50.0	67751573431077526597	R	150.10
9/2/2025 10:44:54 AM	SAN 0142	07039405233		MBATHA	XULU48	41371	50.0	26490148803463310942	R	150.10
9/2/2025 11:05:03 AM	KSHW 0070	07148722254		CELE	XCPI03	71528	50.0	53258747056649091902	R	150.10
9/2/2025 11:15:09 AM	SHW 01717	04207211717		KHANYILE	XPNP02	84103	50.0	62413630246299985304	R	150.10
9/2/2025 11:39:15 AM	SAN 0128	07141077516		SHANDU	XULU48	41371	50.0	33374560895694023766	R	150.10
9/2/2025 11:58:55 AM	C 1157	04168009969	000301157	MADLALA	XSHP04	16467	50.0	70493500411158337365	R	150.10
9/2/2025 12:05:33 PM	EZIH 9210	07136928921		MAYISE	XPNP05	84103	50.0	36333528276749171174	R	150.10
9/2/2025 12:23:45 PM	K 0017	07164342532		ZINDELA	XSHP01	16467	50.0	37603050153209367283	R	150.10
9/2/2025 12:45:55 PM	SHW2 9615	07101182447		BUTHELEZI	CMX001	60379	50.0	10100148198863370351	R	150.10
9/2/2025 1:15:31 PM	A 0085	07137786427	001000185	SHANDU	CMX005	60379	50.0	60058138473874188603	R	150.10
9/2/2025 1:18:31 PM	K 0007	07144330052	001110007	SANGWENI	CMX005	60379	50.0	04781948205134665678	R	150.10
9/2/2025 1:20:44 PM	K 0113	07164341781		VALOYI	XULU48	41371	50.0	10763076461696099252	R	150.10
9/2/2025 1:21:02 PM	MBIL 688	07137806688		NTSHANGASE	CMX009	60379	50.0	24944057902434918258	R	150.10
9/2/2025 1:29:33 PM	C 1030	04155007000	000301030	S A MUTUAL LIFE ASS.	XSHP01	16467	50.0	14887482320220939464	R	150.10
9/2/2025 1:37:24 PM	NTEN 3490	07135203490		THUNGO	XULU48	41371	50.0	00083788058711291668	R	150.10
9/2/2025 1:45:03 PM	A 0080	07164343670	000100080	SIBIYA	XSHP03	16467	50.0	02985253835065376852	R	150.10
9/2/2025 2:19:30 PM	A 0319	07164336559	000100319	SIMELANE	XSHP04	16467	50.0	53733464998061111377	R	150.10
9/2/2025 2:37:56 PM	k 0037	07151855330		Nkabinde	CMX009	60379	50.0	44264545782775065354	R	150.10
9/2/2025 2:54:56 PM	SHW 0850	07137851510		MSEZANE	CMX001	60379	50.0	09210386824466644758	R	150.10
9/2/2025 3:10:56 PM	B 0305	07136682940	000200305	MBATHA	XSHP03	16467	50.0	69232972446424591459	R	150.10
9/2/2025 3:19:09 PM	UNIT D 765	07153465765		NENE	XULU48	41371	50.0	68960249861919297195	R	150.10
9/2/2025 3:20:53 PM	A 0206	07137804196	000100206	DLAMINI	CMX005	60379	50.0	67762069744292774033	R	150.10
9/2/2025 3:44:01 PM	MBI 0902	07144019143		NGEMA	XSHP05	16467	50.0	41622887589213464096	R	150.10
9/2/2025 4:37:00 PM	B 0004	07137833690	000200004	Mmakhathini	CMX005	60379	50.0	10924441524243415144	R	150.10
9/2/2025 4:59:56 PM	MK 0715	07141111646		SIBIYA	XFNB01	39578	50.0	56643410743377422023	R	150.10
9/2/2025 5:00:35 PM	MBSH 2589	07144232589		XULU	CMX006	60379	50.0	09472852251202508242	R	150.10
9/2/2025 5:19:42 PM	K 0774	07136686487		MKHUNU	XSHP02	16467	50.0	58246265231479886232	R	150.10
9/2/2025 5:23:02 PM	A 0304	07137814294		CHONCO	XCPI04	71528	50.0	20374817207025898449	R	150.10
9/2/2025 6:05:34 PM	UNIT M 522	04233477522		MPANZA	CMX004	60379	50.0	56821486972850771171	R	150.10
9/2/2025 6:21:49 PM	MKHA 4885	07137784885		ZUNGU	XPNP03	84103	50.0	32191063683254284617	R	150.10
9/2/2025 6:23:09 PM	EZI 3660	04156663660		XULU	CMX003	60379	50.0	03353239523762742920	R	150.10
9/2/2025 6:31:31 PM	L 0341	07144117541	001200341	SIMELANE	CMX005	60379	50.0	69047583495528061339	R	150.10
9/2/2025 7:26:25 PM	K 0231	07136685984	001110231	MNCUBE	XCPI05	71528	50.0	48149434020238235475	R	150.10
9/2/2025 8:24:52 PM	A 0123	07136683609	000100123	SIBUYANE	XCPI03	71528	50.0	04018495959529507327	R	150.10
9/2/2025 8:30:43 PM	K 0001	07136684136	001110001	XULU	XCPI01	71528	50.0	62464974559550806700	R	150.10
9/2/2025 9:53:33 PM	A 0583	07137831850	000100583	MYENI	XCPI04	71528	50.0	12669288260743692735	R	150.10
9/2/2025 10:25:57 PM	QHIB 9656	07101183726		MCHUNU	XCPI03	71528	50.0	62209088719378902245	R	150.10
9/3/2025 4:52:40 AM	K 0573	07137804816	001110573	NSELE	XCPI03	71528	50.0	72493620905727664813	R	150.10

9/3/2025 5:56:10 AM	A 0215	07137804170	000100215	SITHOLE	XCPI01	71528	50.0	70988514153493786446	R	150.10
9/3/2025 8:31:10 AM	MBS 1934	07148721934		KHANYILE	XULU48	41371	50.0	43689879270227403135	R	150.10
9/3/2025 9:11:59 AM	SHW 4620	04175431958		ZWANE	XULU48	41371	50.0	33723082759524676275	R	150.10
9/3/2025 9:15:23 AM	MKZ 3839	07144018814		MTHEMBU	XULU48	41371	50.0	48600027442414481502	R	150.10
9/3/2025 9:20:34 AM	C 0945	07144119927		ZUNGU	XPNP01	84103	50.0	71570719993154046419	R	150.10
9/3/2025 9:25:01 AM	MASHON 2307	07153467233		Zulu	CMX007	60379	50.0	13421513147779197475	R	150.10
9/3/2025 9:25:26 AM	EZ 0194	07144113359		ZULU	XULU48	41371	50.0	68027801358987084114	R	150.10
9/3/2025 9:33:01 AM	K 0265	07137784711		GUMEDE	XSHP01	16467	50.0	52636150373298314469	R	150.10
9/3/2025 10:40:32 AM	NWL 9247	07126739247		MABASO	CMX001	60379	50.0	22388368975398050952	R	150.10
9/3/2025 11:24:39 AM	QHP 0100	07144110322		MBATHA	XPNP01	84103	50.0	15404828279788717383	R	150.10
9/3/2025 11:51:34 AM	D 1410	07153662049		ZULU	XPNP03	84103	50.0	26367754162060503650	R	150.10
9/3/2025 1:15:04 PM	TKZ 1544	07137851544		NTOMBELA	CMX006	60379	50.0	35878005750489276970	R	150.10
9/3/2025 1:41:43 PM	A 0172	07164343761	000100172	DLAMINI	CMX002	60379	50.0	03242796393887277732	R	150.10
9/3/2025 2:28:16 PM	C 1107	04168009415	000301107	MBATHA	XULU48	41371	50.0	15575825738048748450	R	150.10
9/3/2025 2:55:20 PM	MBH 966	07138100966		HLONGWANE	CMX007	60379	50.0	38340594406679821750	R	150.10
9/3/2025 3:17:25 PM	MKZ 9089	07141109400		SHANGASE	XCPI05	71528	50.0	45763820276360913367	R	150.10
9/3/2025 3:19:00 PM	EZIDL 4791	07143994791		MNQAYI	CMX002	60379	50.0	20521048636604294767	R	150.10
9/3/2025 3:31:32 PM	A 0043	07140269536	000100043	ZULU	CMX001	60379	50.0	64224833358902109220	R	150.10
9/3/2025 3:51:29 PM	QHIB 8899	07148712297		MASONDO	XSHP03	16467	50.0	58091049603784678139	R	150.10
9/3/2025 5:29:29 PM	MBI 0712	07144029571		BUTHELEZI	CMX008	60379	50.0	06879527813654063482	R	150.10
9/3/2025 7:17:05 PM	C 0895	07144023244		MHLONGO	XCPI02	71528	50.0	34304872078526890862	R	150.10
9/3/2025 7:45:59 PM	K 0374	07151384588		MKHIZE	CMX005	60379	50.0	73544094233839292047	R	150.10
9/4/2025 5:54:48 AM	D 1337	07142704043	000401337	ZONDO	XCPI03	71528	50.0	07527875051188124661	R	150.10
9/4/2025 10:27:35 AM	MBI 5128	04182165128		MSIMANGO	CMX002	60379	50.0	28089496088305211907	R	150.10
9/4/2025 11:19:11 AM	MBIL 2679	04205352679		MBUYISA	CMX004	60379	50.0	09562045103132339338	R	150.10
9/4/2025 11:56:26 AM	K 0754	07164337516		HLONGWANE	XCPI01	71528	50.0	07682769487254613529	R	150.10
9/4/2025 1:32:47 PM	SISHW 7712	04233477712		MTSHALI	XCPI01	71528	50.0	48128887591935959665	R	150.10
9/4/2025 1:46:15 PM	D 0541	07136684722	000400541	MABASO	CMX001	60379	50.0	16702932419027693218	R	150.10
9/4/2025 2:48:57 PM	K 0375	07152403205		BUTHELEZI	CMX008	60379	50.0	36016250746342501740	R	150.10
9/4/2025 3:28:14 PM	K 0458	07164336898	001110458	Mchunu	CMX006	60379	50.0	45628586551277175351	R	150.10
9/4/2025 3:34:11 PM	K 0014	07144122392		KHUMALO	XCPI04	71528	50.0	46532521267879781001	R	150.10
9/4/2025 4:38:52 PM	EZ 0753	07137833575		MPUNGOSE	XCPI03	71528	50.0	47523761279806580438	R	150.10
9/4/2025 5:29:30 PM	MTI 6183	07144232639		XULU	CMX005	60379	50.0	30924875310147792010	R	150.10
9/4/2025 6:14:53 PM	K 0303	07136684920	001110303	MKHIZE	XCPI05	71528	50.0	63764972119976573914	R	150.10
9/4/2025 6:32:06 PM	K 0812	07137751454		GUMEDE	CMX007	60379	50.0	47111437481508262586	R	150.10
9/4/2025 7:09:11 PM	K 0005	07136684110	001110005	KHUMALO	XCPI03	71528	50.0	00108796941917592708	R	150.10
9/5/2025 4:54:38 AM	A 0294	07164336641	000100294	QWABE	XCPI02	71528	50.0	54023205537896189425	R	150.10
9/5/2025 7:00:44 AM	K 0481	07164341906	001110481	DLAMUKA	XULU11	48726	50.0	69117075287427189423	R	150.10
9/5/2025 7:28:38 AM	D 1193	07137752825	000401193	NKWANYANA	XCPI05	71528	50.0	00457016217739550968	R	150.10
9/5/2025 8:15:47 AM	SISHW 655	07137815655		KHANYILE	XULU48	41371	50.0	36127646530963264550	R	150.10

9/5/2025 8:31:00 AM	D 1195	07144313173		Mlaba	XCPI04	71528	50.0	43263060648658331198	R	150.10
9/5/2025 9:52:19 AM	07126303523	07126303523		H.F MBATHA	XCPI02	71528	50.0	37471817167590440089	R	150.10
9/5/2025 10:27:33 AM	K 0144	07136683989	001110144	SITHOLE	CMX001	60379	50.0	69414576434160385278	R	150.10
9/5/2025 11:51:00 AM	A 0066	07126298582	000100066	MNCUBE	XULU11	48726	50.0	38512306058291023546	R	150.10
9/5/2025 12:34:29 PM	k 0088	07137802844		DUBAZANA	XCPI04	71528	50.0	64422649923177134026	R	150.10
9/5/2025 1:17:42 PM	EZIHLABE 96	04205350996		MKHIZE	CMX005	60379	50.0	73597921801591759005	R	150.10
9/5/2025 3:25:32 PM	C 1029	07151703241	000301029	NTOMBELA	XULU11	48726	50.0	39333788664728412355	R	150.10
9/5/2025 3:52:04 PM	GQIK 6621	04192226621		MATHEBULA	CMX007	60379	50.0	40743457331326931651	R	150.10
9/5/2025 4:44:09 PM	MAHL 6790	07144116790		GABELA	XNBK03	84973	50.0	30432541499624503521	R	150.10
9/5/2025 4:47:04 PM	SISH 2349	07144110850		SITHOLE	XULU11	48726	50.0	32015219189116801705	R	150.10
9/5/2025 6:36:36 PM	NEWLAND 918	07126739189		MAZIBUKO	XCPI04	71528	50.0	66285403818372852266	R	150.10
9/5/2025 7:23:34 PM	A 0625	04185437565	001000625	QWABE	XNBK02	84973	50.0	33282263311794968068	R	150.10
9/6/2025 7:17:07 AM	K 0039	07136683955	001110039	MAZIBUKO	XSHPO5	16467	50.0	10151324297520790029	R	150.10
9/6/2025 7:59:03 AM	K 0852	07164336930		MGABHI	XCPI01	71528	50.0	29565739159119731801	R	150.10
9/6/2025 8:36:32 AM	EZ 0754	07033316055		SIBIYA	XCPI03	71528	50.0	65476459950297134951	R	150.10
9/6/2025 8:58:18 AM	A 0575	07136909897	000100575	MTHETHWA	CMX010	60379	50.0	73651406518759948957	R	150.10
9/6/2025 9:01:08 AM	K 0093	07164337029	001110093	NGCOBO	CMX002	60379	50.0	61529977360711877678	R	150.10
9/6/2025 11:43:08 AM	07125955380	07125955380		B.T DLAMINI	CMX003	60379	50.0	00340654476389645406	R	150.10
9/6/2025 12:10:10 PM	C 0724F	07102936148		NTSHALINTSHALI	XCPI02	71528	50.0	10272382356301453919	R	150.10
9/6/2025 12:57:40 PM	MK 0940	07141109483		ZULU	CMX005	60379	50.0	63244813293475403426	R	150.10
9/6/2025 1:13:19 PM	A 0502	04157035660	000100502	MHLONGO	XCPI04	71528	50.0	69808889591621108162	R	150.10
9/6/2025 3:05:14 PM	K 0648	07136911000		KHUMALO	CMX009	60379	50.0	68006058960461891757	R	150.10
9/6/2025 3:39:00 PM	GQ 0764	07141110952		NGEMA	CMX003	60379	50.0	70893540679376295646	R	150.10
9/6/2025 3:43:04 PM	SHWI 0148	04156055024		MBONGWA	CMX007	60379	50.0	31853427290499644536	R	150.10
9/7/2025 8:36:05 AM	A 0416	07136684839	000100416	SIKHAKHANE	CMX004	60379	50.0	55811642844554467854	R	150.10
9/7/2025 8:59:54 AM	K 0548	07137746900		TEMBE	XSHPO4	16467	50.0	58244197660967871960	R	150.10
9/7/2025 10:03:31 AM	B 0260	07137804949		SIBIYA	XFNB02	39578	50.0	59638761234232285855	R	150.10
9/7/2025 10:50:11 AM	EZIHL0554	07144122087		MKHIZE	CMX009	60379	50.0	05463984277545827509	R	150.10
9/7/2025 11:36:32 AM	MB 33021	07137833021		BUTHELEZI	CMX005	60379	50.0	35810548357413121608	R	150.10
9/7/2025 12:01:39 PM	SAN 0070	04236103620		MBATHA	XSHPO1	16467	50.0	70718298441554077111	R	150.10
9/7/2025 12:16:57 PM	B 0925 B	04227943612		MGOBESE	CMX007	60379	50.0	41176069498192708487	R	150.10
9/7/2025 3:30:22 PM	TK 4093	07137816182		BIYELA	CMX007	60379	50.0	04891080796519084286	R	150.10
9/7/2025 4:49:41 PM	K 0863	07137785197	001110863	RADEBE	CMX002	60379	50.0	04173694481951101078	R	150.10
9/7/2025 5:19:17 PM	GQIK 8320	04192228320		MCHUNU	XCPI04	71528	50.0	46571972261632356436	R	150.10
9/7/2025 5:21:41 PM	EZ 0171	07137781865		PHAKATHI	CMX005	60379	50.0	15407610370661392591	R	150.10
9/7/2025 5:47:38 PM	K 0220	07164336971	001110220	MCHUNU	XNBK01	84973	50.0	62530780795925279776	R	150.10
9/7/2025 5:48:47 PM	EZIHL 2152	04207212152		magwaza	CMX006	60379	50.0	44237408799061734548	R	150.10
9/7/2025 7:31:46 PM	A 0615	07137802802	000100615	NZAMA	XCPI03	71528	50.0	29866839999123618869	R	150.10
9/7/2025 7:38:38 PM	M 1859	07137754185		MLAMBO	XCPI04	71528	50.0	55115628331878499988	R	150.10
9/8/2025 8:09:18 AM	SISHW 7129	07144117129		MASANGO	XULU48	41371	50.0	38890032926059383606	R	150.10

9/8/2025 1:23:27 PM	C 1354	07076577779	000301354	ZULU	XSHP01	16467	50.0	29428285588819901054	R	150.10
9/8/2025 3:44:57 PM	MBILA 2919	04205352919		MTSHALI	XCPI05	71528	50.0	16241770327855191113	R	150.10
9/8/2025 4:26:42 PM	K 0071	07151576308	001110071	GCABASHE	CMX001	60379	50.0	44204793248541309857	R	150.10
9/9/2025 9:22:23 AM	SHW 2	07036941081		NTULI	XULU48	41371	50.0	70527831891863633361	R	150.10
9/9/2025 12:58:40 PM	SAN 0109	07137734344		MBATHA	XULU47	72907	50.0	67715302010866002841	R	150.10
9/9/2025 1:29:11 PM	C 0966	04171308994	000300966	DLUDLA	XULU11	48726	50.0	34209642816024708254	R	150.10
9/10/2025 8:15:12 AM	L 0406	07037017451	001200406	MNGOMEZULU	XULU48	41371	50.0	45696348352896403932	R	150.10
9/10/2025 8:34:11 AM	M 2880	07168382880		ZUNGU	XULU48	41371	50.0	16431501758593182000	R	150.10
9/10/2025 9:09:23 AM	TKZ 8790	07147488790		ZUNGU	XULU48	41371	50.0	11473710838086053731	R	150.10
9/10/2025 11:06:52 AM	MBILAN 58	07154742956		MABASO	XULU48	41371	50.0	52907610664287626473	R	150.10
9/11/2025 11:36:23 AM	SANG 6422	07137816422		SHANDU	XULU11	48726	50.0	43681773315550927291	R	150.10
9/11/2025 12:32:24 PM	MKZ 2310F	07142702310		NXUMALO	CMX002	60379	50.0	52676654927938727496	R	150.10
9/11/2025 4:46:48 PM	K 0432	07137746827	001110432	DLAMINI	XCPI01	71528	50.0	09208627308437865550	R	150.10
9/11/2025 5:02:44 PM	A 0534	04102945344	001000534	MDLALOSE	CMX010	60379	50.0	25298460089231373656	R	150.10
9/11/2025 7:54:33 PM	K 0132	07136686446	111000132	MLOTSHWA	XULU47	72907	50.0	32374307548069331242	R	150.10
9/12/2025 2:32:45 PM	A 0356	07164337797	000100356	BUTHELEZI	CMX007	60379	50.0	04639384970692747663	R	150.10
9/13/2025 9:17:39 AM	EZI 9287	07137783663		MVUBU	CMX004	60379	50.0	03502048092109902649	R	150.10
9/14/2025 7:32:51 AM	K 0423	07137746892	001110423	GABELA	CMX001	60379	50.0	50310799862689206159	R	150.10
9/14/2025 8:53:22 AM	D 1376	07168382807		SITHOLE	XCPI05	71528	50.0	46839399535793789100	R	150.10
9/14/2025 6:08:40 PM	K 0806	07168454721		TSWALA	CMX004	60379	50.0	26204353882546863133	R	150.10
9/15/2025 4:44:57 AM	K 0377	07154734110		HLELA	XCPI03	71528	50.0	41852866389680676580	R	150.10
9/15/2025 12:01:38 PM	B 0106	07151569261		MAGUBANE	XSHP01	16467	50.0	67309598995163845217	R	150.10
9/15/2025 1:37:44 PM	EZIHL 5868	07137845868		DUBE	XSHP01	16467	50.0	02758837338586149696	R	150.10
9/15/2025 2:42:25 PM	C 0988	07076575989		MLABA	XCPI04	71528	50.0	19432536229997711498	R	150.10
9/16/2025 8:53:14 AM	A 0500	07144232738		SITHOLE	XULU48	41371	50.0	31028638778054188145	R	150.10
9/16/2025 10:57:32 AM	MKZ 6637	07144028177		KHUMALO	XULU11	48726	50.0	58539297448123988271	R	150.10
9/16/2025 12:22:57 PM	K 0331	07136682809		MAKHOBABA	XSHP03	16467	50.0	00478362354481426406	R	150.10
9/16/2025 12:29:40 PM	K 0094	07164342359	001110094	NKOSI	XSHP05	16467	50.0	12787919884209624304	R	150.10
9/16/2025 4:06:54 PM	L 0049	07151568198	001200049	MHLONGO	CMX008	60379	50.0	48006072764842396605	R	150.10
9/16/2025 4:45:08 PM	K 0428	07136682874		MAKHOBABA	CMX007	60379	50.0	70944353745876333640	R	150.10
9/17/2025 11:24:08 AM	MKHAZAN 74	07154743574		KHUMALO	XULU48	41371	50.0	09948200226801273497	R	150.10
9/17/2025 2:19:13 PM	C 0713	07154730217		JIYANE	XULU48	41371	50.0	03814580174321630637	R	150.10
9/18/2025 9:37:10 AM	A 0027	07137801853	000100027	CHIYA	XULU47	72907	50.0	62771719602874105347	R	150.10
9/18/2025 11:55:11 AM	TK 1657	07033327763		SIBIYA	XPNP01	84103	50.0	25977536522231174868	R	150.10
9/18/2025 2:12:31 PM	MHLW 1918	07148721918		NTOMBELA	XPNP04	84103	50.0	53624248279524397767	R	150.10
9/18/2025 4:27:39 PM	QHIBU 1808	07144329674		CELE	XCPI02	71528	50.0	71927617323429044937	R	150.10
9/19/2025 9:36:02 AM	MK 1332	07034662366		NXUMALO	CMX001	60379	50.0	07905208606274697029	R	150.10
9/19/2025 11:08:37 AM	K 0607	07137785593		MKHIZE	XULU11	48726	50.0	14915461587239741979	R	150.10
9/19/2025 1:55:39 PM	K 0122	07164342540	001110122	ZWANE	XPNP01	84103	50.0	62629815501041444556	R	150.10
9/19/2025 3:54:26 PM	K 0789	07148713519		MAGWAZA	CMX005	60379	50.0	10970238665969354714	R	150.10

9/19/2025 5:29:48 PM	MBIL 0487	07144120487		MANQELE	CMX009	60379	50.0	36299631219101269692	R	150.10
9/20/2025 6:19:54 AM	D 0705	07152402041	000400705	mbatha	XCPI05	71528	50.0	36571205858141050002	R	150.10
9/21/2025 1:06:41 PM	C 0796	07137803818		NGCOBO	XCPI01	71528	50.0	48108533420387565488	R	150.10
9/21/2025 2:40:34 PM	K 0429	07137749722	001110429	DLADLA	XCPI04	71528	50.0	21715090814684892155	R	150.10
9/22/2025 1:16:03 PM	SANG 4181	07151704181		NGWENYA	XULU47	72907	50.0	54910311767339577752	R	150.10
9/23/2025 9:14:36 AM	Mbilanr187	07140109187		MDLANDLA	XULU11	48726	50.0	44151310243422091928	R	150.10
9/23/2025 5:41:30 PM	TKZ 1827	07137751827		DUNGE	XCPI01	71528	50.0	31694838847658211525	R	150.10
9/24/2025 8:12:46 AM	C 0949	07137753054		MASANGO	XULU11	48726	50.0	63788296430639705444	R	150.10
9/24/2025 9:23:56 AM	K 0334	07151386427		Shwala	CMX003	60379	50.0	37809063388834089474	R	150.10
9/25/2025 12:07:37 PM	MKHZ 5877	07144015877		MAJOLA	XFNB05	39578	50.0	01889007954876296991	R	150.10
9/25/2025 2:54:16 PM	C 0846	07154743566	000300846	Dlamini	XULU48	41371	50.0	15889388188202335869	R	150.10
9/25/2025 3:00:13 PM	MBANG 171	07137747171		BIYELA	XPNP03	84103	50.0	59225328700194678683	R	150.10
9/25/2025 7:06:53 PM	TKZ 783	07137808783		SIBIYA	XCPI03	71528	50.0	70633229422977715765	R	150.10
9/26/2025 6:40:24 AM	A 0667	07137802349	000100667	NDLOVU	XCPI03	71528	50.0	46104361519175321603	R	150.10
9/26/2025 11:24:58 AM	4207	07144019986		MBATHA	XPNP02	84103	50.0	27571073195151165148	R	150.10
9/29/2025 8:55:01 AM	SWHL 777	07137807777		BUTHELEZI	XULU48	41371	50.0	05083767773434045030	R	150.10
9/30/2025 1:08:51 PM	K 0771	07137814567	001110771	MGOBHI	XCPI01	71528	50.0	63729396049027268914	R	150.10
		246					12300.0	Total Rand Value	R	36 924.60

" The City of Heritage "



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

" The City of Heritage "



General Valuation Roll Reconciliation						
Province		KZN				
District		Zululani District				
Type		LMI				
Municipal Name		Ulundi				
GV Period		01/07/2024 - 30/06/2025				
Financial Year		2025/2026				
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	4955	12	1 907 004 000.00	1 907 824 000.00	5 180 000.00
Industrial	0	0	0	-	-	-
Business and Commercial	195	189	6	1 395 332 000.00	1 420 332 000.00	25 000 000.00
Agricultural	481	393	88	2 908 460 000.00	2 362 439 000.00	546 021 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	234	211	23	1 154 257 000.00	1 010 692 000.00	144 255 000.00
PSI	7	7	0	12 995 000.00	12 995 000.00	-
PSD	1	11	-10	4 700 000.00	17 972 400.00	-13 272 400.00
Mix Use	14	0	14	-	-	-
Vacant	1694	1683	11	300 304 000.00	289 541 000.00	10 463 000.00
POW	11	1	10	14 527 400.00	460 000.00	14 067 400.00
Municipal	72	60	12	122 580 740.00	129 385 740.00	-6 785 000.00
Other	0	0	0	-	-	-
Total	7436	7290	146	7 819 230 140.00	7 136 257 140.00	680 453 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	2 268 910	2 336 570	67 660	5 056 729.93	7 093 726.26	2 037 996.33
Industrial	-	-	-	-	-	-
Business and Commercial	4 648 781	4 708 801	60 020	13 946 343.34	14 126 433.24	180 089.90
Agricultural	1 330 620	1 048 180	281 439	3 931 861.35	3 147 544.58	784 316.76
Mining	-	-	-	-	-	-
State Owned for Public Purpose	4 207 287	3 695 366	551 921	12 621 800.30	10 966 187.85	1 655 612.45
PSI	-	43 959	43 959	-	131 876.16	131 876.16
PSD	2 150	-	2 150	5 450.75	-	5 450.75
Mix Use	-	-	-	-	-	-
Vacant	1 094 608	1 012 245	82 363	3 285 824.24	3 038 734.58	247 089.66
POW	6 644	210	6 434	15 831.99	631.35	15 200.64
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R13 508 980.63	R12 806 365.01	R752 615.62	40 678 941.90	38 419 164.03	2 259 777.87

Prepared By: PRECIOUS NONTIBEKO MTHABELA Date: 08/10/2025

Contact Details: _____

Signature:

Reviewed By: SICILO EMANUEL NGUBANE Date: 08/10/2025

Contact Details: _____

Signature:

" The City of Heritage "



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

" The City of Heritage "



<p>UMASIPALA WASOLUNDI</p> <p>Private Bag X17 Ulundi 3838</p>	<p>" The City of Heritage "</p>	<p>ULUNDI MUNICIPALITY</p> <p>Tel: 035 - 8745119 Fax: 035 - 8745174/0866022580 E-mail: zmthembu@ulundi.gov.za</p>
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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	14 317 856.00	3 300 000.00	2 147 678.40	2 755 888.37	366 959 389.35
Oct-25					366 959 389.35
Nov-25					366 959 389.35
Dec-25					366 959 389.35
Jan-26					366 959 389.35
Feb-26					366 959 389.35
Mar-26					366 959 389.35
Apr-26					366 959 389.35
May-26					366 959 389.35
Jun-26					366 959 389.35
					366 959 389.35

ESKOM BALANCE AS AT 30 SEPTEMBER 2025

R366 959 389.35

PREPARED BY: ZS Mthembu

SIGNATURE:

DATE:

02/10/2025

REVIEWED BY: PM Nxumalo

SIGNATURE:

DATE:

02/10/2025

APPROVED BY: ET Khoza

SIGNATURE:

DATE:

02/10/2025

AUTHORISED BY: JH Mhlongo

SIGNATURE:

DATE:

02/10/2025

" The City of Heritage "



ESKOM HOLDINGS SOC LTD REG NO 2002/015927/30
VAT REG NO 4740101508

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37565
SMS:

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 50850143295

YOUR ACCOUNT NO	9732351392
SECURITY HELD	1.65
BILLING DATE	2024-08-22
TAX INVOICE NO	973264490613
ACCOUNT MONTH	AUGUST 2024
CURRENT DUE DATE	2024-09-21
VAT REG NO	4840154241

TAX INVOICE

E-MAIL: taxumato@ulundi.gov.za

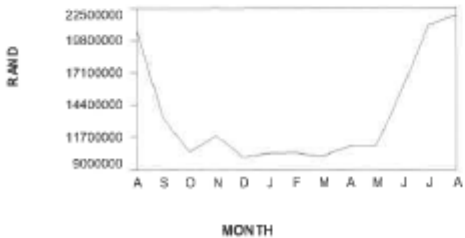
ACCOUNT TRANSACTION SUMMARY			
FIXED CHARGE	R 3 000 000 - 06/08/2024	R	0.00
ADMINISTRATION CHARGE	R 5 621.64 - 17/08/2024	R	5,621.64
TRANSMISSION NETWORK CAPACITY	R 275,769.32 - 15/09/2024	R	275,769.32
DIST. NETWORK CAPACITY CHARGE		R	545,959.00
NETWORK DEMAND CHARGE	R 952,997.06 -	R	952,997.06
ANCILLARY SERVICE (ALL)	R 53,436.18 -	R	53,436.18
ENERGY CHARGE (OFF)	R 2,681,622.03 - 18/09/2024	R	2,681,622.03
ENERGY CHARGE (PEAK)	R 8,231,138.12 -	R	8,231,138.12
ENERGY CHARGE (STD)	R 5,321,830.04 -	R	5,321,830.04
ELECTRIFICATION AND RURAL SUBS (ALL)	R 1,046,681.25 -	R	1,046,681.25
REACTIVE ENERGY	R 913.52 -	R	913.52
SERVICE CHARGE	R 12,471.92 -	R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	19,128,439.97

ACCOUNT SUMMARY FOR AUGUST 2024			
BALANCE BROUGHT FORWARD	(Due Date 2024-08-21)	R	203,067,848.90
PAYMENT(S) RECEIVED	Electronic Payments - 2024-08-18	R	-5,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	19,128,439.97
ADJUSTMENT	Interest on overdue account	R	587,350.12
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	2,860,268.00

COPY ONLY
R 3 300 000 - 00
18/09/2024
Amount Paid
PT Nkumalo

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
148,996,069.	11,361,713.74	37,710,065.57	0.00	22,585,056.04	TOTAL DUE R	220,652,904.99

Account OVERDUE - Subject to Disconnection



PAGE RUN NO	EE 190
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO
9732351392
NAME
ULUNDI LOCAL MUNICIPALITY
FAX NUMBER
0358745174
0934 9732351392

11341 9732351392

9207 2973 2351 9922

pay@

TOTAL AMOUNT DUE
220,652,904.95

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due immediately)	198,067,848.90
DUE DATE (For Current Amount)	2024-09-21
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Ulundi Local Municipality Creditors Age Analysis

Exclude Zero Balances Report Date: 2025/09/30

Accounts Payable Age Analysis Page 1 of 1

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
ESK002 (ESKOM -BULK PURCHASE)	236 670 977.32	32 513 002.91	13 085 219.51	19 999 903.24	23 536 940.67	25 231 922.91	15 921 422.77	36 959 389.33
Totals:	236 670 977.32	32 513 002.91	13 085 219.51	19 999 903.24	23 536 940.67	25 231 922.91	15 921 422.77	366 959 389.33
% of Balance:	64.50	8.66	3.57	5.45	6.41	6.88	4.34	



NOTIFICATION OF PAYMENT

To Whom It May Concern:

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

Date Actioned	: 2025/09/18
Time Actioned	: 13:07:54
Trace ID	: 6R8QB15N

Payer Details

Payment From	: *Ulundi Municipality
Cur/Amount	: 3,300,000.00

Payee Details

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

END OF NOTIFICATION

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

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

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" The City of Heritage "



17. Municipal Manager's quality certification

" The City of Heritage "



**UMASIPALA
WASOLUNDI**

Private Bag X17
Ulundi
3838

" The City of Heritage "



**ULUNDI
MUNICIPALITY**

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

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

The Month 03 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: 13/10/2025