In-year monitoring for the Municipality

Prepared in terms of the Municipal Local Government Finance Management Act (56/2003:

Municipal Budget and

Reporting Regulations, Government Gazette 32141,

17 May 2009

Section 52(d) REPORT

March 2026

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QUALITY CERTIFICATE

I, Thabiso Klaas, Municipal Manager of Sundays River Valley municipality, hereby certify that s52d report for the 3rd quarter of 2025/26 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Signature .....Name: Thabiso Klaas

Date: 13/04/2026

Municipal Manager of Sundays River Valley Municipality: EC106

RECIEPT BY THE MAYOR

I, Solethu Lucas, Mayor of Sundays River Valley municipality, hereby accept the s52d report for the 3rd quarter of 2025/26 and supporting documentation as prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Signature .....Name: Solethu Lucas

Date: 13/04/2026

Municipal Manager of Sundays River Valley Municipality: EC106

PART 1 – MAYORS REPORT

Legal basis

The MFMA stipulates general responsibilities of Mayors. Section 52(d) of the Act requires that a mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial situation of the municipality.

Regulation 31 of the MBRR states:

"The S52 Mayor's Report must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Management Finance Act; and must be consistent with the monthly budget statements for September, December, March and June as applicable;…".

Section 54 of the Municipal Finance Management Act (MFMA) requires the mayor to consider the 2nd quarter report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Recommendation

These recommendations are linked to the responsibilities for the Mayor under section 54 of the MFMA.

(a) That the content of the first quarter financial report of 2025/26 financial year on the implementation status of the budget of the municipality be noted.

Executive summary

Introduction

This report is a summary of the main budget issues arising from the monitoring process. It provides an overview of the municipality's budget implementation status and its financial viability and sustainability.

Key Data

Financial Performance-Summary (revenue and expenditure) - M09 March 2026						
Description	ORGB	Monthly actual - Marc	Q3	YearTD actual	YearTD budget	YTD variance
	R			R	R	R
Total Revenue (excluding capital transfers and contributions)	- 284 208 361,00	- 43 777 232,22	- 81 979 136,76	- 287 095 134,00	- 213 156 270,75	73 938 863,25
Total Expenditure	280 789 355,00	24 387 224,44	61 066 016,65	342 495 072,57	210 592 016,25	- 131 903 056,32
Surplus/(Deficit)	- 3 419 006,00	- 19 390 007,78	- 20 913 120,11	55 399 938,57	- 2 564 254,50	- 57 964 193,07
Transfers and subsidies - capital (monetary allocations)	51 211 299,00	- 681 789,07	- 681 789,07	1 994 506,72	38 408 474,25	40 402 980,97
Transfers and subsidies - capital (in-kind)	-		-	-	-	-
Transfers and Subsidies:Monetary Allocations:District Municipalities	150 000,00				112 500,00	- 112 500,00
Transfer from Operational Revenue	3 410 870,00	- 30 824 533,13	- 30 824 533,13	- 126 395 995,48	2 558 152,50	- 128 954 147,98
Surplus/(Deficit) after capital transfers & contributions	**- 58 191 175,00**	**- 50 896 329,98**	**- 52 419 442,31**	**179 801 427,33**	**- 40 972 728,75**	**220 774 156,08**

Revenue Performance

For the quarter ended 31 March 2026, the municipality recorded revenue of R81,9 million. As at the end of the 3rd quarter, a total of R287 million in revenue has been recognised against a final adopted budget of R284.2 million for the financial year. This results in a year-to-date revenue variance of R73,9 million above the projected budget.

Expenditure Performance

The municipality incurred expenditure amounting to R61 million for the quarter. The year-to-date actual expenditure also stands at R342,4 million, measured against an annual budget of R280 million, reflects adverse variance of R131 million relative to the year-to-date expenditure budget.

Operating Surplus

For the second quarter, the municipality recorded an operating surplus of R52 million.

Cumulatively, the year-to-date actual operating revenue compared to actual expenditure yields a surplus of R179 million, when capital transfers are included.

Capital Expenditure

CAPITAL EXPENDITURE						
Description	ORGB	Monthly actual - Mar	Q3	YearTD actual	YearTD budget	YTD variance
Total Capex - Funded By Grants	44 732 207,00	3 428 986,75	4 715 911,84	30 028 657,95	33 549 155,25	3 520 497,30
Total Capex - Funded By Own Resources	3 410 870,00	151 168,73	151 168,73	2 314 284,40	2 558 152,50	2 655 013,03
Total Capital Expenditure	**48 143 077,00**	**3 580 155,48**	**4 867 080,57**	**32 342 942,35**	**36 107 307,75**	**6 175 510,33**

Capital expenditure for the 3rd quarter is an amount of R4,8 million. The year-to-date budget amounts to R36 million. Year to date actual variance is the amount of R6,1 million there is no point of concern the budget is spread evenly.

Ratios

RATIO	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS " R 000 "	INTERPRETATION
B. Debtors Management				
Net Debtors Days	30 days		552 days	This is above the norm , suggesting debtor
		Gross debtors	370 278 463	
		Bad debts Provision	1 475 376	
		Billed Revenue	115 737 505	
C. Liquidity Management				
Cash / Cost Coverage Ratio	1 - 3 Months		1 Month	This ratio is within the norm of 1-3 months
		Cash and cash equivalents	8 072 370	
		Unspent Conditional Grants	31 253 229	
		Overdraft		
		Short Term Investments	-	
		Total Annual Operational Expenditure	117 851 439	
Current Ratio	1.5 - 2:1		0,91	The municipality doesn't have the ability to
		Current Assets	210 697 724	
		Current Liabilities	231 240 038	
D. Liability Management				
Debt (Total Borrowings) /	45%		0%	According to this ratio sufficient revenue is
		Total Debt	-	
		Total Operating Revenue	-218 652 527	
		Operational Conditional Grants	-3 465 518	
D. Expenditure Management				
Remuneration as % of Total	25% - 40%		51%	This ratio is above the norm of 40% meaning
		Employee/personnel related cost	60 185 411	
		Councillors Remuneration	4 188 456	
		Total Operating Expenditure	142 168 760	
Contracted	2% - 5%		17%	Contracted services form a sufficient amount
		Contracted Services	23 599 152	
		Total Operating Expenditure	142 168 760	
		Taxation Expense	-	

3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-	95% - 100%		67%	2024/25 Projected 1	
					Actual Capital Expenditure	32 229 308		
					Budget Capital Expenditure	48 143 077		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP	95% - 100%		-90%	2024/25 Projected 1	
					Actual Operating Expenditure	201 305 402		
					Budget Operating Expenditure	280 789 355		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP	95% - 100%		89%	2024/25 Projected 1	
					Actual Operating Revenue	-251 546 619		
					Budget Operating Revenue	-284 208 361		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		80%	2024/25 Projected 1	
					Actual Service Charges and Property Rates Revenue	-43 475 211		
					Budget Service Charges and Property Rates Revenue	-54 223 742		
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of	= or > 0%		180%	Please refer to page 10 of MFMA Circular No. 71	
					Total Operating Revenue	-251 546 619		
					Depreciation - Revalued Portion (Only populate if depreciation line item in the Statement of Financial Performance is	-		
					Total Operating Expenditure	201 305 402		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total	Statement of Financial Performance, Notes to AFS	0% - 15%		233%	Please refer to page 10 of MFMA Circular No. 71	
					Total Electricity Revenue	-28 049 616		
					Total Electricity Expenditure	37 296 657		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-	= or > 0%		213%	Please refer to page 11 of MFMA Circular No. 71	
					Total Water Revenue	-12 468 219		
					Total Water Expenditure	14 095 904		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and	= or > 0%		108%	Please refer to page 12 of MFMA Circular No. 71	
					Total Refuse Revenue	-12 468 219		
					Total Refuse Expenditure	943 666		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-	= or > 0%		126%	Please refer to page 12 of MFMA Circular No. 71	
					Total Sanitation and Water Waste Revenue	-5 649 484		
					Total Sanitation and Water Waste Expenditure	1 417 549		

- **Cost coverage ratio**

This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period.

The ratio outcome for the period under review is 0 and falls within the National Treasury norm of 1-3 months (MFMA Circular 71). This ratio should however not be viewed alone, but rather with Debtor Management ratios to assess full Cashflow risk.

- **Current Ratio**

This ratio assesses a municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory, and receivables). A ratio above one indicates that the municipality would be able to pay all its current or short-term obligations if they fall due at any specific point.

The year-to-date ratio outcome of 0,76 shows that the municipality has insufficient cash to meet its short-term financial obligations as it falls outside the National Treasury norm of 1.5 to 2:1 (MFMA Circular 71).

- **Financial Position**

Movements on the operating- and capital budget will impact on the financial position. Underspending on the capital budget will, for instance, lead to the property, plant and equipment result being less than budget. As such the outcome and related reasons for variances in the operating- and capital budget forms a critical link in determining the variance on the financial position of a municipality. The final outcomes for the financial position will only be known once year-end transactions have been finalised.

- **Cash Flow**

Cash and cash equivalents amount to R81 million as of 31 March 2026. This positive cash position has been maintained since the previous financial year; however financial sustainability remains a concern.

Debtors

Debt management is carried out in terms of the municipality's Credit Control and Debt Collection Bylaw and Policy. Outstanding debtors per category are reflected in the table below.

EC106 Sundays River Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 467	2 409	2 250	2 521	2 277	2 077	104 906	297	120 203	112 078	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 642	1 483	798	1 257	1 055	298	19 958	3 031	29 522	25 600	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 136	2 722	2 486	2 421	2 386	2 062	113 275	820	143 309	120 965	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 388	489	478	472	479	961	25 299	19	29 585	27 231	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 843	980	968	950	959	973	56 050	40	63 763	58 972	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	2	2	2	246	-	259	253	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	0	0	0	0	0	0	11 815	(57)	11 758	11 758	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400	356 856	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 649	592	408	464	511	416	27 273	(47)	32 264	28 616	-	-
Commercial	2300	4 200	1 598	978	1 649	1 198	320	19 061	3 275	32 279	25 502	-	-
Households	2400	19 629	5 894	5 596	5 511	5 451	5 638	285 215	923	333 857	302 738	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400	356 856	-	-

The collection ratio of 54% (reflected in the table below) is a more accurate reflection of the municipality's current collection ratio for property rates, electricity, water, sewerage, and refuse, bearing in mind that this calculation is based on MFMA Circular 71, which takes the opening and closing balances, billing, write offs etc. into account.

RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
B. Debtors Management							
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed	Statement of Financial Position, Statement of Financial Performance,	95%		54%	*2024/25 Projected 1*
					Gross Debtors closing balance	364 300 511	
					Gross Debtors opeining balance	378 692 582	
					Bad debts written Off	-	
					Billed Revenue	140 409 609	

Staff benefits

STAFF BENEFIT SUMMARY						
Description	**Budget 2025/26**	**Monthly actual - Mar**	**Q3**	**YearTD actual**	**YearTD budget**	**YTD variance**
R thousands						
Total Employee Cost	120 370 821,00	8 913 154,32	**27 172 065,22**	58 865 572,00	90 278 115,75	31 412 543,75
Remuneration of Councillors	8 376 911,00	906 293,54	**2 205 840,60**	3 909 041,18	6 282 683,25	2 373 642,07
Total Cost	**128 747 732,00**	**9 819 447,86**	**29 377 905,82**	**62 774 613,18**	**96 560 799,00**	**33 786 185,82**

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in Councillor and staff benefits on page 30.

PART 2 – BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Financial Performance-Summary (revenue and expenditure) - M09- March 2026					
Description	**ORGB**	**Monthly actual - March**	**YearTD actual**	**YearTD budget**	**YTD variance**
	R		R	R	R
Total Revenue (excluding capital transfers and contributions)	- 284 208 361,00	- 43 777 232,22	- 28 601 890,00	- 251 546 618,87	- 171 055 407,03
Total Expenditure	280 789 355,00	24 387 224,44	178 851 199,78	201 204 195,58	8 341 703,55
Surplus/(Deficit)	**- 3 419 006,00**	**- 19 390 007,78**	**150 249 309,78**	**- 50 342 423,29**	**- 162 713 703,48**
Transfers and subsidies - capital (monetary allocations)	51 211 299,00	- 681 789,07	- 23 517 532,17	38 408 474,25	93 006 438,00
Transfers and subsidies - capital (in-kind)	-		-	-	3 909 032,00
Transfers and Subsidies:Monetary Allocations:District Municipalities	150 000,00	-	-	112 500,00	20 171 315,00
Transfer from Operational Revenue	3 410 870,00	- 30 824 533,13	6 401 678,00	2 558 152,50	4 127 764,67
Surplus/(Deficit) after capital transfers & contributions	**- 58 191 175,00**	**- 50 896 329,98**	**133 133 455,61**	**- 9 375 796,54**	**- 65 579 500,81**

Operating revenue

Main revenue sources for December 2025

Monthly Budget Statement - Revenue Financial Performance - M09						
R thousands	**Original Budget**	**Monthly actual - Mar**	**Q3**	**YTD Actual**	**YTD Budget**	**YTD Variance**
Revenue						
Exchange Revenue						
Service charges - Electricity	- 36 270 961,00	- 2 319 549,80	31 873 388,67	- 28 049 615,65	- 27 203 220,75	846 394,90
Service charges - Water Management	- 21 024 967,00	- 1 596 976,48	- 4 985 709,74	- 12 468 219,30	- 15 768 725,25	- 3 300 505,95
Service charges - Waste Water Management	- 3 380 337,00	- 289 371,85	- 867 996,32	- 5 649 484,29	- 2 535 252,75	3 114 231,54
Service charges - Waste management	- 7 188 147,00	- 1 596 976,48	- 4 985 709,74	- 12 468 219,30	- 5 391 110,25	7 077 109,05
Sale of Goods and Rendering of Services	- 270 825,00	- 15 731,52	- 48 338,67	- 177 795,59	- 203 118,75	- 25 323,16
Agency services	- 2 111 819,00	- 328 502,73	- 644 307,79	- 1 434 937,78	- 1 583 864,25	- 148 926,47
Interest earned from Receivables	- 13 828 287,00	- 1 565 110,12	- 3 078 227,13	- 11 543 330,91	- 10 371 215,25	1 172 115,66
Interest from Current and Non Current Assets	- 1 933 127,00	- 30 547,42	- 227 510,87	- 1 210 249,63	- 1 449 845,25	- 239 595,62
Rental from Fixed Assets	- 359 287,00	- 6 921,48	- 20 464,18	- 53 180,30	- 269 465,25	- 216 284,95
Licence and permits	- 1 623 025,00	- 210 702,00	- 644 247,00	- 1 821 597,00	- 1 217 268,75	604 328,25
Special rating levies	-			-	-	-
Operational Revenue	- 186 481,00	- 16 025,96	- 48 256,94	- 173 875,58	- 139 860,75	34 014,83
Non-Exchange Revenue				-	-	-
Property rates	- 54 223 742,00	- 4 165 327,48	- 10 941 225,26	- 43 475 211,34	- 40 667 806,50	2 807 404,84
Surcharges and Taxes	-		-	-	-	-
Fines, penalties and forfeits	- 1 500 329,00	- 3 178,48	- 13 332,53	- 23 489,05	- 1 125 246,75	- 1 101 757,70
Licence and permits	- 328 014,00	- 1 664,86	- 2 868,77	- 24 131,41	- 246 010,50	- 221 879,09
Transfers and subsidies - Operational	- 131 585 699,00	- 30 824 533,13	- 30 824 533,13	- 126 395 997,10	- 98 689 274,25	27 706 722,85
Interest	- 8 393 314,00	- 806 112,43	- 1 654 768,03	- 6 577 284,64	- 6 294 985,50	282 299,14
Gains on disposal of Assets			-	-	-	-
			-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**- 284 208 361,00**	**- 43 777 232,22**	**- 27 114 107,43**	**- 251 546 618,87**	**- 213 156 270,75**	**38 390 348,12**

Reasons for major over-/under-recovery per revenue source

SERVICE CHARGES – The 3rd quarter actual revenue is an amount of R21 million. Year-to- date actual revenue of R58,6 million compared to the year-to-date budgeted revenue of R50,8 million results in a positive variance of R7,7 million.

LICENCE AND PERMITS – Revenue from learner's licence applications exceeded expectations, as the number of applications was higher than anticipated during the budget preparation stage.

INTEREST EARNED FOR RECIEVEBALES - The variance is due to interest on outstanding receivables not being recorded for the reporting month of September 2025. This is expected to be corrected in subsequent periods.

RENTAL FROM FIXED ASSETS – Lower-than-anticipated requests for the rental of municipal halls and properties during the reporting month contributed to the negative variance in this category.

FINES – The municipality records most of its fines at year-end, which accounts for the current variance between actual and budgeted figures.

PROPERTY RATES – Revenue from property rates is currently above budget, due to the annual billing raised in July. This variance will normalize over the course of the year.

TRANSFERS AND SUBSIDIES – Although the budget is evenly spread across 12 months, actual grant receipts are aligned with specific transfer conditions and thresholds. There is no cause for concern, as this will even out over the financial year.

LICENSE AND PERMTS – Revenue is currently below projections due to fewer trading certificates being issued than anticipated. However, these are renewed annually, and volumes are expected to increase later in the year.

Operating expenditure

Main expenditure types for 2025/26

Monthly Budget Statement - Expenditure Financial Performance- M09						
	Original Budget	Monthly actual - Mar	Q3	YearTD actual	YTD budget	YTD variance
R thousands						
Expenditure By Type						
Employee related costs	120 370 821,00	8 913 154,32	27 172 065,22	86 037 637,22	80 247 214,00	- 5 790 423,22
Remuneration of councillors	8 376 911,00	906 293,54	2 205 840,60	6 114 881,78	5 584 607,33	- 530 274,45
Bulk purchases - electricity	32 514 177,00	5 823 131,25	8 552 473,15	28 823 789,02	21 676 118,00	- 7 147 671,02
Inventory consumed	10 367 220,00	3 516 146,50	3 563 376,38	9 965 052,40	6 911 480,00	- 3 053 572,40
Debt impairment	18 680 288,00		-	-	12 453 525,33	12 453 525,33
Depreciation and amortisatio	19 821 392,00		-	560,00	13 214 261,33	13 213 701,33
Interest	1 591 976,00	924 133,59	1 411 744,61	7 559 680,13	1 061 317,33	- 6 498 362,80
Contracted services	34 366 290,00	3 698 088,54	9 694 835,49	33 293 987,17	22 910 860,00	- 10 383 127,17
Transfers and subsidies			-	-	-	-
Irrecoverable debts written off		21 507,88	2 256 935,82	2 287 194,26	-	- 2 287 194,26
Operational costs	34 700 280,00	- 1 348 813,43	4 275 164,63	27 222 619,99	23 133 520,00	- 4 089 099,99
Losses on Disposal of Assets			-	-	-	-
Other Losses			-	-	-	-
Total Expenditure	**280 789 355,00**	**22 453 642,19**	**59 132 435,90**	**201 305 401,97**	**187 192 903,33**	**- 14 112 498,64**

Reasons for major over-/under-recovery by expenditure type

BULK ELECTRICITY – Municipality has honoured the payment with Eskom so far

DEBT IMPAIRMENT - This item will be recognised at year-end in line with the municipality's accounting policy.

EMPLOYEE RELATED COSTS – During the 3rd quarter employee costs is an amount of R27 million. Year-to- date actual expenditure of R86 million compared to the year-to-date budgeted costs of R80 million results in a positive variance of R5,7 million.

DEPRECIATION – Depreciation costs have not been recorded yet due to the asset module not being operational. These costs will be processed at year-end.

CONTRACTED SERVICES – Major contributors to this expenditure line item are :

ITEM	YTD Actual	2025 ORIG BUDGET	Variance
Safeguard and Security	8 732 107,47	8 000 000,00	-732 107,47
Quality Control	3 971 577,56	1 985 788,00	-1 985 789,56
Financial Systems	3 368 834,81	3 304 348,00	-64 486,81
Personnel and Labour - EPWP	2 509 488,29	1 435 000,00	-1 074 488,29
Valuer and Assessors	1 754 845,35	1 538 164,00	-216 681,35
Legal fees	5 307 839,24	1 478 260,00	-3 829 579,24

REMEDIAL ACTION

- The Director: Community Services is to explore cost-effective alternatives to current outsourced security services, such as potential insourcing once the contract concluded.
- All end-user departments must ensure the timely submission of invoices to facilitate accurate monthly reporting.
- The Chief Financial Officer (CFO) is to enforce full compliance with MSCoA requirements, particularly addressing the current use of Excel for asset management instead of the approved ERP system.
- Any accounting corrections flagged during reporting will be processed and resolved in the subsequent month.

Table C1: Quarter 3 - Budget Summary

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	57 370	54 224	–	4 165	43 475	40 668	2 807	7%	54 224
Service charges	67 209	67 864	–	4 739	51 977	50 898	1 078	2%	67 864
Investment revenue	1 853	1 933	–	31	1 210	1 450	(240)	-17%	1 933
Transfers and subsidies - Operational	127 144	131 586	–	30 825	126 396	98 689	27 707	0	131 586
Other own revenue	29 366	28 601	–	2 954	21 830	21 451	379	2%	28 601
Total Revenue (excluding capital transfers and contributions)	**282 942**	**284 208**	**–**	**42 713**	**244 888**	**213 156**	**31 731**	**15%**	**284 208**
Employee costs	119 384	120 371	–	8 913	86 038	90 278	(4 240)	-5%	120 371
Remuneration of Councillors	8 035	8 377	–	906	6 115	6 283	(168)	-3%	8 377
Depreciation and amortisation	40 048	19 821	–	–	1	14 866	(14 865)	-100%	19 821
Interest	10 174	1 592	–	924	7 560	1 194	6 366	533%	1 592
Inventory consumed and bulk purchases	49 968	42 881	–	9 339	38 789	32 161	6 628	21%	42 881
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	30 674	87 747	–	2 371	62 800	65 810	(3 010)	-5%	87 747
Total Expenditure	**258 283**	**280 789**	**–**	**22 454**	**201 302**	**210 592**	**(9 290)**	**-4%**	**280 789**
Surplus/(Deficit)	**24 659**	**3 419**	**–**	**20 260**	**43 586**	**2 564**	**41 022**	**1600%**	**3 419**
Transfers and subsidies - capital (monetary	66 264	51 211	–	682	23 518	38 408	(14 891)	-39%	51 211
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**64%**	**54 630**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**64%**	**54 630**
Capital expenditure & funds sources									
Capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Financial position									
Total current assets	108 326	77 515	–		230 622				77 515
Total non current assets	988 988	986 166	–		973 669				986 166
Total current liabilities	202 365	162 068	–		296 247				162 068
Total non current liabilities	30 925	54 309	–		21 855				54 309
Community wealth/Equity	**794 214**	**847 304**	**–**		**819 086**				**847 304**
Cash flows									
Net cash from (used) operating	(112 176)	57 150	–	52 235	152 094	42 862	(109 232)	-255%	57 150
Net cash from (used) investing	(13 749)	(55 307)	–	(606)	(39 849)	(41 480)	(1 631)	4%	(55 307)
Net cash from (used) financing	–	–	–	(111)	(487)	–	487	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(118 824)**	**8 944**	**–**	**51 519**	**120 940**	**6 707**	**(114 232)**	**-1703%**	**8 944**
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	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400
Creditors Age Analysis									
Total Creditors	1 070	4 880	1 562	3 177	7 401	1 631	9 370	84 224	113 315

Table C2: Quarter 3 Budget Statement – Financial Performance (standard classification)

EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**116 545**	**110 399**	–	**15 921**	**93 613**	**82 800**	10 813	13%	**110 399**
Executive and council		13 436	13 219	–	3 305	13 219	9 914	3 304	33%	13 219
Finance and administration		103 109	97 181	–	12 616	80 394	72 885	7 509	10%	97 181
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**7 272**	**13 926**	–	**556**	**5 219**	**10 445**	(5 226)	-50%	**13 926**
Community and social services		1 962	2 152	–	15	1 933	1 614	319	20%	2 152
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 310	11 774	–	541	3 286	8 830	(5 544)	-63%	11 774
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**39 077**	**16 789**	–	**5**	**12 629**	**12 592**	37	0%	**16 789**
Planning and development		39 077	6 060	–	5	12 629	4 545	8 084	178%	6 060
Road transport		–	10 729	–	–	–	8 047	(8 047)	-100%	10 729
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**185 358**	**194 305**	–	**26 914**	**156 945**	**145 729**	**11 216**	8%	**194 305**
Energy sources		65 331	78 758	–	10 184	63 331	59 068	4 262	7%	78 758
Water management		76 863	63 636	–	7 623	45 581	47 727	(2 146)	-4%	63 636
Waste water management		15 297	22 028	–	3 451	18 974	16 521	2 453	15%	22 028
Waste management		27 867	29 883	–	5 656	29 059	22 413	6 647	30%	29 883
Other	4	**954**	–	–	–	–	–	–		–
Total Revenue - Functional	2	**349 206**	**335 420**	–	**43 395**	**268 405**	**251 565**	**16 841**	**7%**	**335 420**
Expenditure - Functional										
Governance and administration		**72 902**	**87 028**	–	**4 342**	**79 292**	**65 271**	14 021	21%	**87 028**
Executive and council		31 054	24 965	–	2 863	20 472	18 724	1 748	9%	24 965
Finance and administration		41 847	62 063	–	1 480	58 811	46 547	12 263	26%	62 063
Internal audit		–	–	–	–	9	–	9	#DIV/0!	–
Community and public safety		**47 407**	**45 029**	–	**3 696**	**36 015**	**33 771**	2 244	7%	**45 029**
Community and social services		30 186	25 430	–	2 312	23 109	19 072	4 037	21%	25 430
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		15 286	17 449	–	1 206	11 314	13 086	(1 772)	-14%	17 449
Housing		1 936	2 150	–	177	1 592	1 613	(21)	-1%	2 150
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**23 979**	**14 890**	–	**634**	**6 185**	**11 167**	(4 983)	-45%	**14 890**
Planning and development		6 049	6 244	–	487	4 318	4 683	(365)	-8%	6 244
Road transport		17 930	8 646	–	147	1 867	6 484	(4 618)	-71%	8 646
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**112 198**	**133 653**	–	**13 762**	**79 621**	**100 240**	**(20 619)**	-21%	**133 653**
Energy sources		57 483	61 827	–	7 916	41 605	46 370	(4 765)	-10%	61 827
Water management		34 571	42 124	–	4 996	27 210	31 593	(4 383)	-14%	42 124
Waste water management		15 462	15 890	–	387	5 922	11 918	(5 995)	-50%	15 890
Waste management		4 683	13 812	–	462	4 883	10 359	(5 476)	-53%	13 812
Other		**211**	**190**	–	**20**	**189**	**142**	**47**	**33%**	**190**
Total Expenditure - Functional	3	**256 697**	**280 789**	–	**22 454**	**201 302**	**210 592**	**(9 290)**	**-4%**	**280 789**
Surplus/ (Deficit) for the year		**92 510**	**54 630**	–	**20 942**	**67 103**	**40 973**	**26 131**	**0,63776006**	**54 630**

Table C2: Quarter 3 - Budget Statement – Financial Performance reflects total revenue - functional amount of R268 million and total expenditure- functional, amount of R201 million in the standard classifications which are the government finance statistics and sub-functions.

Table C3: Monthly Budget Statement – Financial Performance (revenue & expenditure by municipal vote)

- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
1.2 - Municipal Manager, Town Secretary and Chief Executive (102)		9 921	9 395	–	2 349	9 394	7 046	2 348	33,3%	9 395
2.2 - Administrative and Corporate Support (110)		150	130	–	–	–	98	(98)	-100,0%	130
3.2 - Valuation Service (204)		–	–	–	–	–	–	–		–
4.2 - Fire Fighting and Protection (302)		1 677	6 539	–	2	24	4 904	(4 880)	-99,5%	6 539
5.2 - Roads (402)		–	10 729	–	–	–	8 047	(8 047)	-100,0%	10 729
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**11 747**	**26 792**	**–**	**2 350**	**9 418**	**20 094**	**(10 676)**	**-53,1%**	**26 792**
Expenditure by Vote	1									
1.2 - Municipal Manager, Town Secretary and Chief Executive (102)		19 803	13 615	–	1 755	12 289	10 211	2 078	20,3%	13 615
2.2 - Administrative and Corporate Support (110)		2 413	2 424	–	132	2 018	1 818	201	11,0%	2 424
3.2 - Valuation Service (204)		–	–	–	–	–	–	–		–
4.2 - Fire Fighting and Protection (302)		4 498	5 894	–	349	3 600	4 421	(821)	-18,6%	5 894
5.2 - Roads (402)		17 930	8 646	–	147	1 867	6 484	(4 618)	-71,2%	8 646
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**44 644**	**30 579**	**–**	**2 383**	**19 774**	**22 934**	**(3 160)**	**-13,8%**	**30 579**
Surplus/ (Deficit) for the year	2	**(32 896)**	**(3 787)**	**–**	**(33)**	**(10 356)**	**(2 840)**	**(7 516)**	**264,6%**	**(3 787)**

Table C4: Monthly Budget Statement – Financial Performance (revenue & expenditure)

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		32 197	36 271	–	2 320	28 050	27 203	846	3%	36 271
Service charges - Water		21 893	21 025	–	1 597	12 468	15 769	(3 301)	-21%	21 025
Service charges - Waste Water Management		4 148	3 380	–	289	5 649	2 535	3 114	123%	3 380
Service charges - Waste management		8 972	7 188	–	533	5 809	5 391	418	8%	7 188
Sale of Goods and Rendering of Services		281	271	–	16	178	203	(25)	-12%	271
Agency services		1 926	2 112	–	329	1 435	1 584	(149)	-9%	2 112
Interest								–		
Interest earned from Receivables		15 326	13 828	–	1 565	11 543	10 371	1 172	11%	13 828
Interest from Current and Non Current Assets		1 853	1 933	–	31	1 210	1 450	(240)	-17%	1 933
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		211	359	–	7	53	269	(216)	-80%	359
Licence and permits		1 560	1 623	–	211	1 822	1 217	604	50%	1 623
Special rating levies								–		
Operational Revenue		185	186	–	16	174	140	34	24%	186
Non-Exchange Revenue								–		
Property rates		57 370	54 224	–	4 165	43 475	40 668	2 807	7%	54 224
Surcharges and Taxes								–		
Fines, penalties and forfeits		150	1 500	–	3	23	1 125	(1 102)	-98%	1 500
Licence and permits		268	328	–	2	24	246	(222)	-90%	328
Transfers and subsidies - Operational		127 144	131 586	–	30 825	126 396	98 689	27 707	28%	131 586
Interest		9 459	8 393	–	806	6 577	6 295	282	4%	8 393
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets								–		
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**282 942**	**284 208**	**–**	**42 713**	**244 888**	**213 156**	**31 731**	**15%**	**284 208**
Expenditure By Type										
Employee related costs		119 384	120 371	–	8 913	86 038	90 278	(4 240)	-5%	120 371
Remuneration of councillors		8 035	8 377	–	906	6 115	6 283	(168)	-3%	8 377
Bulk purchases - electricity		35 412	32 514	–	5 823	28 824	24 386	4 438	18%	32 514
Inventory consumed		14 556	10 367	–	3 516	9 965	7 775	2 190	28%	10 367
Debt impairment		(32 720)	18 680	–	–	–	14 010	(14 010)	-100%	18 680
Depreciation and amortisation		40 048	19 821	–	–	1	14 866	(14 865)	-100%	19 821
Interest		10 174	1 592	–	924	7 560	1 194	6 366	533%	1 592
Contracted services		41 915	34 366	–	3 698	33 294	25 775	7 519	29%	34 366
Transfers and subsidies								–		
Irrecoverable debts written off		1 475	–	–	22	2 284	–	2 284	#DIV/0!	–
Operational costs		15 371	34 700	–	(1 349)	27 223	26 025	1 197	5%	34 700
Losses on Disposal of Assets		5 614	–	–	–	–	–	–		–
Other Losses		(982)	–	–	–	–	–	–		–
Total Expenditure		**258 283**	**280 789**	**–**	**22 454**	**201 302**	**210 592**	**(9 290)**	**-4%**	**280 789**
Surplus/(Deficit)		**24 659**	**3 419**	**–**	**20 260**	**43 586**	**2 564**	**41 022**	**0**	**3 419**
Transfers and subsidies - capital (monetary allocations)		66 264	51 211	–	682	23 518	38 408	(14 891)	(0)	51 211
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**
Income Tax								–		
Surplus/(Deficit) after income tax		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	26 131	0	**54 630**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**

Capital expenditure

The following table shows the actual capital expenditure per project:

CAPITAL EXPENDITURE							
Capital Expenditure by Project	**Funding Source**	**ORGB**	**Monthly actual - Mar**	**Q3**	**YearTD actual**	**YearTD budget**	**YTD variance**
Grant Funding - Projects		**Rands**	**Rands**		**Rands**	**Rands**	**Rands**
Sports Facility Nomathamsanqa - Addo	MIG	3 696 152,00		-	3 552 889,20	2 772 114,00	- 780 775,20
Upgrade Enon Bersheba - Roads Stormwater	MIG	8 908 831,00		-	2 472 077,17	6 681 623,25	4 209 546,08
Construction work-in-progress	MIG	3 939 130,00	2 452 580,52	3 146 645,55	3 146 645,55	2 954 347,50	- 192 298,05
Upgrade Sewerage network - Paterson	MIG	4 302 846,00		-	-	3 227 134,50	3 227 134,50
Refurbishment of Enon and Bersheba Water Borne Sanitation	MIG	4 245 683,00		-	8 528 853,48	3 184 262,25	- 5 344 591,23
Nomathamsanqa : Completion of Water Backlogs	WSIG	1 739 130,00		-	-	1 304 347,50	1 304 347,50
Upgrade CBD sewer, wwt pump - Addo	WSIG	8 695 652,00	976 406,23	1 569 266,29	7 816 546,52	6 521 739,00	- 1 294 807,52
Electrical infrastructure upgrade - kirkwood	INEP	5 576 522,00		-	3 032 606,15	4 182 391,50	1 149 785,35
Electrical infrastructure upgrade - kirkwood	Energy Efficiency and Demand Side Management Grant	3 478 261,00		-	1 479 039,88	2 608 695,75	1 129 655,87
Computer Equipment	Transfers & Subsidies:Monetary Allocations:District Municipalities	50 000,00		-	-	37 500,00	37 500,00
Furniture and Office Equipment	Transfers & Subsidies:Monetary Allocations:District Municipalities	100 000,00		-	-	75 000,00	75 000,00
					-	-	
					-	-	
Total Capex - Funded By Grants		**44 732 207,00**	**3 428 986,75**	**4 715 911,84**	**30 028 657,95**	**33 549 155,25**	**14 703 549,05**
Own Funding - Projects				-	-		
Furniture and Office Equipment	Transfer from Operational Revenue	347 826,00		-	19 640,00	260 869,50	241 229,50
Building, Fencing and Paving	Transfer from Operational Revenue	400 000,00		-	-	300 000,00	300 000,00
Machinery and Equipment	Transfer from Operational Revenue	130 435,00		-	-	97 826,25	97 826,25
Capital Assets-Electricity	Transfer from Operational Revenue	750 000,00	116 425,86	116 425,86	296 425,86	562 500,00	266 074,14
Transport Assets	Transfer from Operational Revenue	869 565,00			-	652 173,75	652 173,75
Jetting truck	Transfer from Operational Revenue	-			1 395 208,70	-	
Furniture and Office Equipment	Transfer from Operational Revenue	86 957,00	6 054,00		12 050,00	65 217,75	53 167,75
Municipal Offices	Transfer from Operational Revenue	565 217,00			-	423 912,75	423 912,75
Computer Equipment	Transfer from Operational Revenue	260 870,00	28 688,87	28 688,87	79 235,84	195 652,50	116 416,66
Capital:Infrastructure:Construction of Roads Infrastr KIRK	Transfer from Operational Revenue	-		-	228 240,00	-	- 228 240,00
Fencing	Transfer from Operational Revenue	-		-	169 850,00	-	- 169 850,00
Total Capex - Funded By Own Resources		**3 410 870,00**	**151 168,73**	**145 114,73**	**2 200 650,40**	**284 239,17**	**1 210 219,60**
Total Capital Expenditure		**48 143 077,00**	**3 580 155,48**	**4 861 026,57**	**32 229 308,35**	**33 833 394,42**	**15 913 768,65**

Capital acquisitions for the 3rd quarter amounts to R4,8 million.

PART 3 – SUPPORTING DOCUMENTATION

Commitments against cash and investments

Cash and Investments

The cash and cash equivalents amount to R81million as of 31 March 2026. The closing bank balance in our main account amounts to R1 289 242,10

Commitments against cash and investments on hand (current and non-current investments)

The table below shows that the municipality's cash and investments on hand cannot fund current obligations.

Cash and cash equivalent				
Description	**ORGB**	**Monthly actual - Marc**	**YearTD budget**	**Movement**
	R		**R**	**R**
Cash and cash equivalent	1 450 856,07	81 344 999,01	1 088 142,05	64 345 463,63
Total cash and cash equivalent	**1 450 856,07**	**- 203 673 292,91**	**846 332,71**	**64 345 463,63**
Unspent grant	18 267 546,91	- 122 328 293,90	13 700 660,18	
SARS	-		-	
Payable from exchange	15 033 713,50	45 930,56	11 275 285,13	134 730 724,00
Total commitments	15 033 713,50	130 195 270,10	11 275 285,13	
Surplus/Shortfall	**-13 582 857,43**	**- 333 868 563,01**	**-10 428 952,42**	**64 345 463,63**

Despite the available cash balance, the municipality is currently unable to meet all its financial commitments, with a recognised shortfall of R10,4 million. This ongoing shortfall continues to place significant pressure on the municipality's liquidity position.

Management acknowledges the seriousness of the situation and is under increased pressure to develop and implement strategic financial recovery plans aimed at improving financial sustainability and ensuring the long-term viability of the municipality.

The municipality holds no investment portfolio.

The municipality holds no borrowing portfolio.

Grant Utilisation

Grant	Nature	Type: Conditional / Unconditional	Opening Balance	Current year receipts	Actual receipts	Conditions met - transferred to Revenue	Unspent as @ June 2026
CAPITAL TRANSFERS							
Municipal Infrastructure Grant	Capital	Conditional	-	30 313 999,00	- 19 400 000,00	11 429 526,36	18 884 472,64
INEP	Capital	Conditional	-	6 413 000,00	- 3 527 000,00	2 859 871,62	3 553 128,38
Energy Efficiency Demand Grant	Capital	Conditional		4 000 000,00	- 1 800 000,00	-	4 000 000,00
Water Services Infrastructure Grant	Capital	Conditional	- 8 363 000,00	12 000 000,00	- 10 500 000,00	7 184 372,26	4 815 627,74
Small Town Revitalisation	Capital	Conditional	-	-	-		-
Demand							
TOTAL			-	**52 726 999,00**	**- 35 227 000,00**	**21 473 770,24**	**31 253 228,76**
Financial Management Grant	Operating	Unconditional	-	- 3 800 000,00	- 3 800 000,00	-	- 3 800 000,00
EPWP	Operating	Unconditional	-	1 435 000,00	- 1 005 000,00	1 100 517,84	334 482,16
Environmental District Grant	Operating	Unconditional		- 1 802 000,00	- 1 802 000,00	-	-
TOTAL				**- 4 167 000,00**	**- 6 607 000,00**	**1 100 517,84**	**- 3 465 517,84**

Detailed information on transfers and grants per funding source is reflected in table above.

As of 31 March 2026, unspent conditional grants total R31,2 million.

Debtors Age Analysis

Detailed information for debtor types and categories are reflected in table below.

Outstanding debtors amount to R398 million at March 2026.

Given the persistent culture of non-payment and historical challenges in debt recovery, the municipality is encouraged to consider writing off irrecoverable debt, particularly where all avenues of collection have been exhausted, and the likelihood of recovery remains low. This process must be undertaken in accordance with the municipality's Debt Write-Off Policy and relevant legislative prescripts.

EC106 Sundays River Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 467	2 409	2 250	2 521	2 277	2 077	104 906	297	120 203	112 078	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 642	1 483	798	1 257	1 055	298	19 958	3 031	29 522	25 600	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 136	2 722	2 486	2 421	2 386	2 062	113 275	820	143 309	120 965	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 388	489	478	472	479	961	25 299	19	29 585	27 231	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 843	980	968	950	959	973	56 050	40	63 763	58 972	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	2	2	2	246	-	259	253	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	0	0	0	0	0	0	11 815	(57)	11 758	11 758	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400	356 856	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 649	592	408	464	511	416	27 273	(47)	32 264	28 616	-	-
Commercial	2300	4 200	1 598	978	1 649	1 198	320	19 061	3 275	32 279	25 502	-	-
Households	2400	19 629	5 894	5 596	5 511	5 451	5 638	285 215	923	333 857	302 738	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400	356 856	-	-

Debt Collection and Credit Control Measures

The municipality continues to implement targeted initiatives to improve revenue collection and strengthen credit control. The following activities were undertaken by the Credit Control Section during the reporting period:

1. Indigent Registration

- A ward-based registration schedule has been developed and implemented to streamline the registration process.
- Data collection is actively underway, aimed at increasing the number of qualifying indigent households.
- A notable challenge remains in staff capacity during peak registration periods. The absence of administrative support impacts the timely capturing of applications. Additional administrative assistance is urgently required to improve processing efficiency.

2. Other Revenue Recovery Initiatives

- Reconciliations of government debtors are currently in progress, focusing on departments such as Public Works, Rural Development, and Education, with the aim of ensuring accurate billing reconciliations and facilitating payments.
- The municipality has initiated a review of existing credit agreements, with non-paying customers being actively engaged to honour payment commitments.
- Salary deductions from employees and councillors are being implemented where repayment agreements have been signed and formalised.

These initiatives form part of a broader strategy to enhance credit control, improve cash flow management, and support the financial sustainability of the municipality.

Ongoing monitoring and resourcing of this function will be key to achieving meaningful improvements in the municipality's revenue base.

Creditors Age Analysis

The municipality is experiencing challenges in meeting the legislative requirements of paying creditors within 30 days as outlined in section 65 of the MFMA.

Total creditors on 31 March 2026 amount to R113 million.

EC106 Sundays River Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26								
R thousands		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	(586)	3 381	3 047	2 975	3 885	(1 181)	1 535	21 252	34 309
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 654	1 499	16	202	14	(29)	8 327	62 479	74 162
Auditor General	0800	-	-	(1 500)	-	3 502	2 841	(492)	492	4 843
Other	0900	2	-	-	-	-	-	-	-	2
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 070	4 880	1 562	3 177	7 401	1 631	9 370	84 224	113 315

Payment Arrangements with Key Suppliers

The municipality has entered formal payment arrangements with the following service providers to manage outstanding obligations:

- **Eskom – Bulk Electricity Supply**
  A payment arrangement is in place and currently up to date. However, maintaining the monthly current account balance through timely payments remains a challenge.

- **Department of Water and Sanitation (DWS) – Bulk Water Supply**
  A participation letter confirming the municipality's inclusion in the DWS debt relief programme was received in July 2025, marking the commencement of the agreement. Municipality has honoured the payment agreement.

Withdrawals from municipal bank accounts

Table below reflects withdrawals made by the municipality in adherence to section 11(e) of the MFMA. An amount of R3 million was paid to the Department of Transport which was received by the municipality on their behalf.

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2026 to 31/03/2026

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
31-Jan-26	Department of Transport	1 968 619,70	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	M. Mbangi
28-Feb-26	Department of Transport	105 589,30	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	M Mbangi
31-Mar-26	Department of Transport	1 009 684,70	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	M Mbangi
		3 083 893,70		

Part 4 - In Year budget statement tables

Budget Statement Summary

The table below provides a high-level summation of the municipality's operating and capital budget, actuals to date, financial position and cash flow

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	57 370	54 224	–	4 165	43 475	40 668	2 807	7%	54 224
Service charges	67 209	67 864	–	4 739	51 977	50 898	1 078	2%	67 864
Investment revenue	1 853	1 933	–	31	1 210	1 450	(240)	-17%	1 933
Transfers and subsidies - Operational	127 144	131 586	–	30 825	126 396	98 689	27 707	0	131 586
Other own revenue	29 366	28 601	–	2 954	21 830	21 451	379	2%	28 601
Total Revenue (excluding capital transfers and contributions)	**282 942**	**284 208**	**–**	**42 713**	**244 888**	**213 156**	**31 731**	**15%**	**284 208**
Employee costs	119 384	120 371	–	8 913	86 038	90 278	(4 240)	-5%	120 371
Remuneration of Councillors	8 035	8 377	–	906	6 115	6 283	(168)	-3%	8 377
Depreciation and amortisation	40 048	19 821	–	–	1	14 866	(14 865)	-100%	19 821
Interest	10 174	1 592	–	924	7 560	1 194	6 366	533%	1 592
Inventory consumed and bulk purchases	49 968	42 881	–	9 339	38 789	32 161	6 628	21%	42 881
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	30 674	87 747	–	2 371	62 800	65 810	(3 010)	-5%	87 747
Total Expenditure	**258 283**	**280 789**	**–**	**22 454**	**201 302**	**210 592**	**(9 290)**	**-4%**	**280 789**
Surplus/(Deficit)	**24 659**	**3 419**	**–**	**20 260**	**43 586**	**2 564**	**41 022**	**1600%**	**3 419**
Transfers and subsidies - capital (monetary	66 264	51 211	–	682	23 518	38 408	(14 891)	-39%	51 211
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**64%**	**54 630**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**64%**	**54 630**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	108 326	77 515	–		230 622				77 515
Total non current assets	988 988	986 166	–		973 669				986 166
Total current liabilities	202 365	162 068	–		296 247				162 068
Total non current liabilities	30 925	54 309	–		21 855				54 309
Community wealth/Equity	794 214	847 304	–		819 086				847 304
Cash flows									
Net cash from (used) operating	(112 176)	57 150	–	52 235	152 094	42 862	(109 232)	-255%	57 150
Net cash from (used) investing	(13 749)	(55 307)	–	(606)	(39 849)	(41 480)	(1 631)	4%	(55 307)
Net cash from (used) financing	–	–	–	(111)	(487)	–	487	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(118 824)**	**8 944**	**–**	**51 519**	**120 940**	**6 707**	**(114 232)**	**-1703%**	**8 944**
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	26 478	8 084	6 982	7 624	7 159	6 373	331 550	4 151	398 400
Creditors Age Analysis									
Total Creditors	1 070	4 880	1 562	3 177	7 401	1 631	9 370	84 224	113 315

Financial Performance (standard classification)

The table below is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.

- Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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										
Governance and administration		**3 665**	**3 955**	–	**956**	**3 824**	**2 966**	858	29%	**3 955**
Executive and council		3 516	3 824	–	956	3 824	2 868	956	33%	3 824
Finance and administration		150	130	–	–	–	98	(98)	-100%	130
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**65 331**	**78 758**	–	**10 184**	**63 331**	**59 068**	**4 262**	7%	**78 758**
Energy sources		65 331	78 758	–	10 184	63 331	59 068	4 262	7%	78 758
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**68 996**	**82 712**	–	**11 140**	**67 155**	**62 034**	**5 121**	**8%**	**82 712**
Expenditure - Functional										
Governance and administration		**13 664**	**13 774**	–	**1 240**	**10 210**	**10 330**	(120)	-1%	**13 774**
Executive and council		11 251	11 350	–	1 108	8 183	8 512	(330)	-4%	11 350
Finance and administration		2 413	2 424	–	132	2 018	1 818	201	11%	2 424
Internal audit		–	–	–	–	9	–	9	#DIV/0!	–
Community and public safety		**1 936**	**2 150**	–	**177**	**1 592**	**1 613**	(21)	-1%	**2 150**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		1 936	2 150	–	177	1 592	1 613	(21)	-1%	2 150
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**57 483**	**61 827**	–	**7 916**	**41 605**	**46 370**	**(4 765)**	-10%	**61 827**
Energy sources		57 483	61 827	–	7 916	41 605	46 370	(4 765)	-10%	61 827
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**73 082**	**77 751**	–	**9 333**	**53 408**	**58 313**	**(4 906)**	**-8%**	**77 751**
Surplus/ (Deficit) for the year		**(4 086)**	**4 961**	–	**1 807**	**13 747**	**3 721**	**10 026**	**2,694594406**	**4 961**

Financial Performance (revenue & expenditure by municipal vote)

The table below shows the budgeted financial performance in relation to the revenue and expenditure by vote as well as the operating surplus or deficit.

Financial Performance (revenue & expenditure)

The table below is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		32 197	36 271	–	2 320	28 050	27 203	846	3%	36 271
Service charges - Water		21 893	21 025	–	1 597	12 468	15 769	(3 301)	-21%	21 025
Service charges - Waste Water Management		4 148	3 380	–	289	5 649	2 535	3 114	123%	3 380
Service charges - Waste management		8 972	7 188	–	533	5 809	5 391	418	8%	7 188
Sale of Goods and Rendering of Services		281	271	–	16	178	203	(25)	-12%	271
Agency services		1 926	2 112	–	329	1 435	1 584	(149)	-9%	2 112
Interest								–		
Interest earned from Receivables		15 326	13 828	–	1 565	11 543	10 371	1 172	11%	13 828
Interest from Current and Non Current Assets		1 853	1 933	–	31	1 210	1 450	(240)	-17%	1 933
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		211	359	–	7	53	269	(216)	-80%	359
Licence and permits		1 560	1 623	–	211	1 822	1 217	604	50%	1 623
Special rating levies								–		
Operational Revenue		185	186	–	16	174	140	34	24%	186
Non-Exchange Revenue								–		
Property rates		57 370	54 224	–	4 165	43 475	40 668	2 807	7%	54 224
Surcharges and Taxes								–		
Fines, penalties and forfeits		150	1 500	–	3	23	1 125	(1 102)	-98%	1 500
Licence and permits		268	328	–	2	24	246	(222)	-90%	328
Transfers and subsidies - Operational		127 144	131 586	–	30 825	126 396	98 689	27 707	28%	131 586
Interest		9 459	8 393	–	806	6 577	6 295	282	4%	8 393
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets								–		
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**282 942**	**284 208**	**–**	**42 713**	**244 888**	**213 156**	**31 731**	**15%**	**284 208**
Expenditure By Type										
Employee related costs		119 384	120 371	–	8 913	86 038	90 278	(4 240)	-5%	120 371
Remuneration of councillors		8 035	8 377	–	906	6 115	6 283	(168)	-3%	8 377
Bulk purchases - electricity		35 412	32 514	–	5 823	28 824	24 386	4 438	18%	32 514
Inventory consumed		14 556	10 367	–	3 516	9 965	7 775	2 190	28%	10 367
Debt impairment		(32 720)	18 680	–	–	–	14 010	(14 010)	-100%	18 680
Depreciation and amortisation		40 048	19 821	–	–	1	14 866	(14 865)	-100%	19 821
Interest		10 174	1 592	–	924	7 560	1 194	6 366	533%	1 592
Contracted services		41 915	34 366	–	3 698	33 294	25 775	7 519	29%	34 366
Transfers and subsidies								–		
Irrecoverable debts written off		1 475	–	–	22	2 284	–	2 284	#DIV/0!	–
Operational costs		15 371	34 700	–	(1 349)	27 223	26 025	1 197	5%	34 700
Losses on Disposal of Assets		5 614	–	–	–	–	–	–		–
Other Losses		(982)	–	–	–	–	–	–		–
Total Expenditure		**258 283**	**280 789**	**–**	**22 454**	**201 302**	**210 592**	**(9 290)**	**-4%**	**280 789**
Surplus/(Deficit)		**24 659**	**3 419**	**–**	**20 260**	**43 586**	**2 564**	**41 022**	**0**	**3 419**
Transfers and subsidies - capital (monetary allocations)		66 264	51 211	–	682	23 518	38 408	(14 891)	(0)	51 211
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**
Income Tax								–		
Surplus/(Deficit) after income tax		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	26 131	0	**54 630**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**90 923**	**54 630**	**–**	**20 942**	**67 103**	**40 973**	**26 131**	**0**	**54 630**

Capital Expenditure

The table below reflects the municipality's capital programme in relation to Capital expenditure by municipal vote; capital expenditure by standard classification and funding source required to fund the capital budget.

- Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
		–	–	–	–	–	–	–		–
7.1 - Municipal Manager, Town Secretary and Chief Executive (300)		–	–	–	–	–	–	–		–
8.1 - Community Halls and Facilities (600)		–	–	–	–	–	–	–		–
9.1 - Water Distribution (800)		–	–	–	–	–	–	–		–
10.1 - Finance (400)		–	–	–	–	–	–	–		–
11.1 - Administrative and Corporate Support (812)		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
		–	–	–	–	–	–	–		–
7.1 - Municipal Manager, Town Secretary and Chief Executive (300)		81	–	–	–	103	–	103	#DIV/0!	–
8.1 - Community Halls and Facilities (600)		16 250	3 696	–	–	3 553	2 772	781	28%	3 696
9.1 - Water Distribution (800)		–	1 739	–	–	–	1 304	(1 304)	-100%	1 739
10.1 - Finance (400)		(2)	957	–	6	15	717	(703)	-98%	957
11.1 - Administrative and Corporate Support (812)		271	826	–	29	350	620	(269)	-43%	826
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	16 601	7 218	–	35	4 021	5 413	(1 393)	-26%	7 218
Total Capital Expenditure		**16 601**	**7 218**	**–**	**35**	**4 021**	**5 413**	**(1 393)**	**-26%**	**7 218**
Capital Expenditure - Functional Classification										
Governance and administration		**351**	**2 530**	**–**	**35**	**468**	**1 898**	(1 430)	-75%	**2 530**
Executive and council		81	748	–	–	103	561	(458)	-82%	748
Finance and administration		269	1 783	–	35	365	1 337	(972)	-73%	1 783
Internal audit								–		
Community and public safety		**16 250**	**3 846**	**–**	**–**	**3 723**	**2 885**	838	29%	**3 846**
Community and social services		16 250	3 696	–	–	3 723	2 772	951	34%	3 696
Sport and recreation								–		
Public safety		–	150	–	–	–	113	(113)	-100%	150
Housing								–		
Health								–		
Economic and environmental services		**7 701**	**12 978**	**–**	**2 453**	**9 824**	**9 734**	90	1%	**12 978**
Planning and development								–		
Road transport		7 701	12 978	–	2 453	9 824	9 734	90	1%	12 978
Environmental protection								–		
Trading services		**48 463**	**28 788**	**–**	**1 093**	**43 369**	**21 591**	21 778	101%	**28 788**
Energy sources		5 794	9 805	–	116	4 916	7 354	(2 438)	-33%	9 805
Water management		–	1 739	–	–	–	1 304	(1 304)	-100%	1 739
Waste water management		42 669	17 244	–	976	38 453	12 933	25 520	197%	17 244
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	**72 764**	**48 143**	**–**	**3 580**	**57 383**	**36 107**	**21 275**	**59%**	**48 143**
Funded by:										
National Government		72 267	44 582	–	3 429	54 718	33 437	21 281	64%	44 582
Provincial Government								–		
District Municipality		–	100	–	–	–	75	(75)	-100%	100
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								–		
Transfers recognised - capital		**72 267**	**44 682**	**–**	**3 429**	**54 718**	**33 512**	**21 206**	**63%**	**44 682**
Borrowing	6							–		
Internally generated funds		497	3 411	–	151	2 665	2 558	107	4%	3 411
Total Capital Funding		**72 764**	**48 093**	**–**	**3 580**	**57 383**	**36 070**	**21 313**	**59%**	**48 093**

Financial Position

The table below reflects the performance to date in relation to the financial position of the municipality.

EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - M09 March

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		9 184	23 890	–	81 345	23 890
Trade and other receivables from exchange transactions		79 266	21 105	–	117 049	21 105
Receivables from non-exchange transactions		43 442	7 211	–	50 362	7 211
Current portion of non-current receivables						
Inventory		(56 544)	309	–	(54 843)	309
VAT		31 714	24 964	–	35 793	24 964
Other current assets		1 263	36	–	915	36
Total current assets		**108 326**	**77 515**	**–**	**230 622**	**77 515**
Non current assets						
Investments						
Investment property		111 093	40 205	–	111 093	40 205
Property, plant and equipment		877 138	945 639	–	861 819	945 639
Biological assets						
Living and non-living resources						
Heritage assets		322	322	–	322	322
Intangible assets		435	–	–	435	–
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**988 988**	**986 166**	**–**	**973 669**	**986 166**
TOTAL ASSETS		**1 097 314**	**1 063 681**	**–**	**1 204 291**	**1 063 681**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	(487)	–
Consumer deposits		79	84	–	79	84
Trade and other payables from exchange transactions		166 375	126 956	–	173 160	126 956
Trade and other payables from non-exchange transactions		205	0	–	74 951	0
Provision		3 862	10 298	–	4 174	10 298
VAT		30 727	24 438	–	43 566	24 438
Other current liabilities		1 117	290	–	805	290
Total current liabilities		**202 365**	**162 068**	**–**	**296 247**	**162 068**
Non current liabilities						
Financial liabilities						
Provision		18 875	47 598	–	9 805	47 598
Long term portion of trade payables						
Other non-current liabilities		12 050	6 711	–	12 050	6 711
Total non current liabilities		**30 925**	**54 309**	**–**	**21 855**	**54 309**
TOTAL LIABILITIES		**233 289**	**216 377**	**–**	**318 102**	**216 377**
NET ASSETS	2	**864 025**	**847 304**	**–**	**886 189**	**847 304**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		782 164	847 304	–	819 086	847 304
Reserves and funds						
Other		12 050	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**794 214**	**847 304**	**–**	**819 086**	**847 304**

Staff Benefits

In compliance with Section 66 of the Municipal Finance Management Act (MFMA), which requires that the Accounting Officer reports to Council on all expenditure incurred on staff salaries, wages, allowances, and benefits:

The municipality's employee-related costs for the 3rd quarter 2026 amounted to R27,2 million. The year-to-date (YTD) actual expenditure totals R86.7 million,

compared to the YTD budget of R89,9 million, resulting in a favourable variance of R3.9 million.

EMPLOYEE RELATED COST						
STAFF BENEFITTS						
Description	**Budget 2025/26**	**Monthly actual - Mar**	**Q3**	**YearTD actual**	**YearTD budget**	**YTD variance**
R thousands						
Other Municipal Saff						
Basic Salaries and Wages	71 207 916,00	5 731 080,24	17 159 700,42	50 964 051,96	53 405 937,00	2 441 885,04
Pension fund and UIF Contributions	12 979 647,00	1 068 661,67	3 169 998,78	9 380 886,80	9 734 735,25	353 848,45
Medical Aid Contributions	5 563 917,00	472 201,10	1 391 048,90	3 928 987,10	4 172 937,75	243 950,65
Overtime	3 454 332,00	309 594,19	1 195 149,39	3 515 963,18	2 590 749,00	- 925 214,18
Annual Bonus	8 343 884,00	-	-	5 236 223,39	6 257 913,00	1 021 689,61
Motor Vehicle Allowance	7 925 922,00	555 426,45	1 652 960,83	5 033 435,63	5 944 441,50	911 005,87
Cellphone Allowance	1 131 333,00	79 272,69	237 495,71	719 151,90	848 499,75	129 347,85
Housing Allowance	678 453,00	46 031,56	139 264,68	422 096,49	508 839,75	86 743,26
Other Benefits and Allowances	1 924 634,00	181 194,93	463 240,15	1 267 268,65	1 443 475,50	176 206,85
Long Service Awards	-	88 785,98	130 404,10	504 998,18	-	- 504 998,18
Leave Gratuity	474 458,00	-	47 500,85	343 118,70	355 843,50	12 724,80
Acting and post related allowance	-	3 500,00	16 177,30	169 778,50	-	- 169 778,50
Sub-total Other Municipal Staff	**113 684 496,00**	**8 535 748,81**	**25 602 941,11**	**81 485 960,48**	**85 263 372,00**	**3 777 411,52**
Senior Managers of the Municipality						
Basic Salaries and Wages	5 108 261,00	341 740,66	1 349 454,51	3 372 529,53	3 831 195,75	458 666,22
Pension fund and UIF Contributions	10 945,00	708,48	2 124,48	6 906,72	8 208,75	1 302,03
Motor Vehicle Allowance	764 230,00	61 330,91	159 992,81	515 978,27	573 172,50	57 194,23
Cellphone Allowance	123 600,00	10 000,00	26 000,00	72 000,00	92 700,00	20 700,00
Housing Allowance	197 760,00	10 000,00	30 000,00	114 000,00	148 320,00	34 320,00
Other Benefits and Allowances	735,00	50,20	154,20	327 304,15	551,25	- 326 752,90
Scarcity	44 810,00	16 522,00	47 344,50	142 958,85	33 607,50	- 109 351,35
Sub-total Senior Managers	**6 250 341,00**	**440 352,25**	**1 615 070,50**	**4 551 677,52**	**4 687 755,75**	**136 078,23**
Total Employee Cost	**119 934 837,00**	**8 976 101,06**	**27 218 011,61**	**86 037 638,00**	**89 951 127,75**	**3 913 489,75**

Remuneration of Councillors						
Description	**Budget 2025/26**	**March**	**Q3**	**YearTD actual**	**YearTD budget**	**YTD variance**
R thousands	R			R	R	R
Basic Salary	6 987 032,00	793 621,54	1 872 468,95	5 109 015,41	5 240 274,00	131 258,59
Cellphone Allowance	709 190,00	57 600,00	167 600,00	508 000,00	531 892,50	23 892,50
Housing Allowance	309 000,00	25 000,00	75 000,00	225 000,00	231 750,00	6 750,00
Office Bearer Allowance	62 689,00	5 072,00	15 216,00	45 648,00	47 016,75	1 368,75
Out of pocket expenses	-	-	554,12	2 216,84	-	- 2 216,84
Travelling allowance	309 000,00	25 000,00	75 000,00	225 000,00	231 750,00	6 750,00
				-	-	
	8 376 911,00	**906 293,54**	**2 205 839,07**	**6 114 880,25**	**6 282 683,25**	**167 803,00**

The remuneration of councillors for the 3rd quarter 2026 amounted to R2,2 million. The year-to-date (YTD) actual expenditure stands at R6,1 million, compared to the YTD budget of R6,2 million, resulting in a positive variance of R167 thousand.

This variance is attributed to timing differences in the upper limits determination but will be monitored to ensure alignment.

PART 5 -SUPPLY CHAIN MANAGEMENT

PURPOSE OF THIS REPORT

The purpose of this report is to inform the Council on the implementation of the Supply Chain Management Policy of the municipality for the above outlined period.

BACKGROUND

In terms of the Supply Chain Management Policy, the Council must maintain oversight over the implementation of the policy to ensure that the accounting officer implements all supply chain activities in accordance therewith.

LEGISLATIVE FRAMEWORK

Section 6(3) MFMA Supply Chain Regulations.

SUPPLY CHAIN MANAGEMENT UNIT

3RD QUARTER REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN POLICY

PURPOSE OF THIS REPORT

The purpose of this report is to inform the Council on the implementation of the Supply Chain Management Policy of the municipality for the above outlined period.

BACKGROUND

In terms of the Supply Chain Management Policy, the Council must maintain oversight over the implementation of the policy to ensure that the accounting officer implements all supply chain activities in accordance therewith.

LEGISLATIVE FRAMEWORK

Section 6(3) MFMA Supply Chain Regulations.

Staff Complement

- **SCM Accountant**
- **2 x Acquisition Clerks**
- **Demand Clerk**
- **Contracts Clerk**

CHALLENGES WITHIN SCM

There is a critical need for an SCM Officer with extensive experience in the tender and bid evaluation processes. Numerous errors have been observed at the Bid Evaluation Committee (BEC) level, largely due to the absence of a skilled and experienced individual within that stage of the process.

Another challenge faced by the SCM unit is the virtual sittings of the Bid Adjudication Committee (BAC). This arrangement makes it difficult for members to identify and rectify errors originating at the BEC level, as they rely solely on the BEC report without the opportunity to physically verify the information presented.

Additionally, the late submission of project specifications results in rushed SCM processes, often leading to bids being advertised for shorter periods than prescribed by regulations. Delays in convening bid committee meetings further worsen the problem, sometimes forcing SCM to bypass the "intention to appoint" stage and proceed directly to appointment, an action that could expose the institution to disputes or legal challenges.

Lack of internal legal expertise to assist in drafting of contracts forces SCM to perform legal drafting roles outside their expertise, affecting efficiency and diverting them from core supply chain responsibilities.This can create loopholes that suppliers can exploit, resulting in poor service delivery or disputes over interpretation.

Supplier Database

The municipality complies with the requirements of CSD as stipulated in the MFMA circular number 81. Suppliers which are utilised are being verified their registration with CSD. The municipal database is also updated on ad hoc bases.

Procurement Plan

The objective of the procurement plan is to assist with the planning for the procurement of goods, services or infrastructure projects in a proactive manner and to move away from merely reacting to purchasing requests. MFMA Circular 62 requires municipalities to develop a procurement plan for all procurement needs in excess

R200, 000. The Procurement plan for the financial year 2025/2026 was approved by the Accounting Officer.

SRVM is still having a challenged following the approved procurement plan,user departments procure items and services that are not part of the procurement plan.

Functioning of SCM Unit

- *Declaration of Interest by SCM personnel*

Declaration of Interest for 2025/26 financial year was signed by SCM personnel.
Bid Committees
Bid Committees are still formulated in accordance with the standard for infrastructure procurement delivery (SIPDM) and are operating efficiently. The municipal bid committees comprise the following:

- Bid Specification Committee
- Bid Evaluation Committee
- Bid Adjudication Committee

The committees are entrusted with the responsibility to ensure that the municipal procurement system is done in accordance with the s217 of the South African Constitution and s112 of the MFMA.
Performance of committees in general
The is a challenge with sitting of BEC on time,continuous postponement are causing a delay in appointment of service providers
CONTRACTS MANAGEMENT
Contract Management is the function within Supply Chain Management Unit that deals with all the administrative tasks pertaining to the management of the contracts procured through Supply Chain Management processes.
Contracts Register
All approved contracts awarded through SCM processes are registered in the Contract Management Register to monitor expenditure and contract ends dates in order to commence with procurement strategy on time.
Supplier Performance

- ***Section 116(2) of Local Government: Municipal Finance Management Act(No.56 of 2003) provides as follows:***

The accounting officer of a municipality must-
(a) take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality is properly enforced;
(b) monitor monthly the performance of the contractor under the contract or agreement;
(c) establish capacity in the administration of the municipality-
(i) to assist the accounting officer in out the duties set out in (a) and (b); and
(ii) to oversee the day-to-day management of the contract or agreement; and
(d) regularly report to the council of the municipality, as may be appropriate, on the management of the contract or agreement and the performance of the contractor.

The user departments are responsible for managing contracts in their respective departments in terms of the specifications and conditions contained in the approved

contracts, and on a monthly basis report to SCM on the performance of their service providers.
The table below provides a summary of the suppliers' performance assessment:
There is a delay on delivery of PPE for Fire. The end user department has had virtual meetings with the service provider regarding the delivery of the remaining PPE.

Status of Pending tenders for the 3rd Quarter of 2025/26

BID NAME	Tender No	ADVERTISING DATE	STATUS
SUPPLY AND DELIVERY OF SPLIT PREPAID METERS	SRVM-RFQ 24/2026	12/03/2026	Evaluation Stage
SUPPLY AND DELIVERY OF CIVIL STRUCTURE REPAIR MATERIAL	SRVM-RFQ 25/2026	12/03/2026	Evaluation Stage
SUPPLY, DELIVERY AND INSTALLATION OF 18 SPLIT PREPAID SINGLE -PHASE METERS AT THE SWIMMING POOL	SRVM-RFQ 23/2026	12/03/2026	Evaluation Stage
REFURBISHMENT OF FNB SEWER PUMP STATIONS IN VALANCIA AND ADDO TOWN	RFQ 009 OF SRVM 04/2024	27/02/2026	Advert Stage
SUPPLY AND DELIVERY OF MATERIALS FOR WASTE	SRVM RFQ 20/2026	2026/02/09	Appointment Stage
SUPPLY AND DELIVERY OF OFFICE FURNITURE	SRVM RFQ 22/2026	2026/02/11	Appointment Stage
SUPPLY, DELIVERY AND INSTALLATION OF NEW CABLES FOR ISABEL, McDONALDS AND JOHN STREET	SRVM 012/2026	-	Specification Stage
LAND AUDIT FOR SRVM	SRVM 013/2026	-	Specification Stage
SUPPLY AND DELIVERY OF PPE FOR ALL A SRVM STAFF	SRVM 014/2026	-	Specification Stage
PANEL OF LAWYERS	SRVM 011/2026	-	Evaluation Stage
APPOINTMENT OF SERVICE PROVIDER FOR OPERATIONS, MAINTENANCE AND MANAGEMENT OF PATERSON LANDFILL SITE FOR PERIOD OF 12 MONTHS	SRVM 008/2026	2026/01/22	Adjudication Stage
APPOINTMENT OF SERVICE PROVIDER FOR OPERATIONS, MAINTENANCE AND MANAGEMENT OF SUNLAND LANDFILL SITE FOR PERIOD OF 12 MONTHS	SRVM 009/2026	2026/01/22	Adjudication Stage
APPOINTMENT OF SERVICE PROVIDER FOR OPERATIONS, MAINTENANCE AND MANAGEMENT OF MSENGENI/KIRKWOOD LANDFILL SITE FOR PERIOD OF 12 MONTHS	SRVM 010/2026	2026/01/22	Adjudication Stage
RENOVATION AND CONVERSION OF DISUSED NOMATHAMSANQA MUNICIPAL OFFICE: FOR TRAFFIC SERVICES DELIVERY FACILITY	SRVM 011/2026	2026/02/03	Adjudication Stage

CONTRACT AWARDS FOR THE 3rd QUARTER OF 2025/26

Total contracts awarded during the 3rd quarter amount to R 1 382 764.12. The table on the next page reflects contracts awarded during the 3rd quarter of 2025/26.

JANUARY 2026

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE	Duration
SUPPLY AND DELIVERY OF PERSONAL PROTETCTIVE EQUIPMENT (PPE) FOR FIRE FIGHTERS	KHANYA KUSE ENGINEERING (PTY) LTD	SRVM-RFQ 006/2026	R337 551,00	19-Jan-26	30 days
SUPPLY AND DELIVERY FOR SPEED HUMPS MATERIAL FOR THE UPPER AND LOWER VALLEY	NTAKA OBUSI (PTY) LTD	SRVM-RFQ 13/2026	R260 000,00	19-Jan-26	30 days
HIRING OF TIPPER, ROLLER AND WATER TRUCK FOR MAINTENANCE OF GRAVEL RAODS IN UPPER VALLEY FOR A DURATION OF FIVE DAYS	AYABONA CONSTRUCTION AND PROJECTS CC	SRVM-RFQ 14/2026	R118 852,39	19-Jan-26	30 days
SUPPLY AND DELIVERY OF OFFICE CHAIRS	THUTHUKA OFFICE SUPPLIES CC	SRVM-RFQ 15/2026	R64 975,00	22-Jan-26	30 days
SUPPLY AND DELIVERY OF MATERIALS FOR WATER AND SANITATION	NTAKA OBUSI (PTY) LTD	SRVM-RFQ 16/2026	R245 000,00	19-Jan-26	30 days
SUPPLY AND DELIVERY OF 70MM X 4 CORE 50M COPPER ARMOURED CABLE FOR BERSHEBA WATER TREATMENT WORKS TRANSFORMERS UPGRAGE	MDIBI LOGISTICS AND PROJECTS CC	SRVM-RFQ 17/2026	R133 889,74	29-Jan-26	30 days

FEBRUARY 2026

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE	Duration
Supply and Delivery of Stationery	Omni Technologies (PTY) LTD	SRVM-RFQ 18/2026	R32 808,14	2026/02/05	30 days

MARCH 2026

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE	Duration
SUPPLY, DELIVERY AND FITMENT OF NEW TYRES	BRN HOLDINGS (PTY) LTD	SRVM-RFQ 19/2026B	R62 200.00	2026/03/13	30 days
SUPPLY AND DELIVERY OF NETWORK CABLE INSTALLATION FOR TRAFFIC STATION	ALTECORP T/A SIBANYE CC	SRVM-RFQ 21/2026	R127 487.85	2026/03/20	30 days

EXPIRED BIDS

BID NAME	Tender No	ADVERTISING DATE	STATUS
SUPPLY AND DELIVERY OF COMPUTER LAPTOPS	SRVM 005/2026	24/10/2025	Expired
SUPPLY AND ROOF REPLACEMENT-METAL SHEETING AND TRUSSES BERSIG SPORT CHANGE ROOMS	SRVM 003/2026	24/10/2025	Expired
SUPPLY AND ERECTION OF WELDED WIRE MESH FENCING AT THE BERSIG COMMUNITY HALL	SRVM 004/2026	24/10/2025	Expired

Deviations

All procurement processes are currently met for the thresholds and deviations are approved where necessary in terms of the following:

- According to the Municipal Supply Chain Management Regulation paragraph 36, municipalities must disclose all deviations to Council. The categories for deviations to supply chain management process are:
- In an emergency
- If such goods or services are produced or available from a single provider only.
- For the acquisition of special works of art or historic objects where specifications are difficult to compile
- Acquisitions of animals for zoos.
- In any other exceptional case where it is impractical or impossible to follow the official procurement process

It should be noted that, SCM advises Councillors and officials to bear in mind that SCM processes need to be always followed therefore they need to develop a way of reporting issues within their area.

Approved deviations for the 3rd Quarter of 2025/26 amount to R 1 673 085.02

The deviations are listed in the tables in the following pages.

Deviations for the month of January 2026

No	Payment Date	Supplier Name	Details	Deviation Type	R	Comments
1	30-Jan-25	Barkhuizen Tyre Services	Tyres for JYW 301 EC	Emergency	R15 766,50	JYW 301 EC had burst at Paterson on R336 road from Paterson. Two tyres were cut and needed new tyres exploaded while driving, we then had to ask service provider to assist with new tyres so that the truck can move to safer place. We acqyuires 3 tyres on 20 December 2025 while Municipality was on shut down to follow SCM procurement.
2	30-Jan-25	Avis Rent A Car	Car rental for 4 days for Mr Mayor litres petrol	Emergency	R4 093,03	Mr Mayor (Lucas) took the municipal car for services upon his arrival he was told the car will not be finished on the same day, therefore, we needed to hire the car for him not to be stranded and it was too late to source three quotations as required by SCM regulations, i had to trated this as matter of emergency.
					R19 859,53	

Deviations for the month of February 2026

No	ayment Dat	Supplier Name	Details	Deviation Type	R	Comments
1	28-Feb-26	Arena Holdings (Pty) Ltd	Advert for Audit and Risk Committee Vacancy (4 posts) to be published on the Herald	Sole Supplier	R12 309,60	Arena Holdings (Pty) Ltd is the sole publisher of the Herald newspaper. When the municipality needs to advertise locally it uses the Herald newspaper as it covers all the areas in the Sundays River Valley
2	28-Feb-26	CFAO Mobility Willum Hunt PE	Repairs of vehicle KCD 788 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R48 342,41	KCD 788 EC vehicle built by ISUZU with Isuzu specification. The vehicle has service plan which requires us to service at Isuzu. Service plandoes not cover repairs only engine parts. The truch during repairs there were faults found, which affected roadworthy and safety of the assest and employees. With that Isuzu needs to repair them as some parts are out of warranty. It is essential that Isuzu to do the reapirs and roadworthy test to be dobe by them. Sawubo wagewhere elese we lose service plan that we do not pay
3	05-Feb-26	ITS Pumps and Seals	Repairs of Fire Truck DYR 023 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R8 337,50	ITS Pump and Seals is a specialised service provider that deals with fire trucks. Vehicle DYR 023 EC needed a hose reel, starter moter, ignition switch and isolator switch. The truck was than taken to its ITS Pumps and Seals for assessment as they specialise in fire truck and it would be impractical to get quotations from 3 different service
4	05-Feb-26	ITS Pumps and Seals	Replacement of water tank truck JNP 545 EC	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R9 085,00	JNP 454 EC vehicle is fire specialised for fire and rescue. ITS Pump and Seals is the sole service provider for fire vehicles and trucks and deal only with fire. They have built the fire tanks and pumps and have knowledge of such equipments. It would be wasteful expenditure to have other not the one who built the machine.
5	05-Feb-26	ITS Pumps and Seals	ITS Pump and Seals payment JXR	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R4 427,50	JXR 837 EC vehicle is fire specilised for fire and rescue.. ITS Pump and Seals is the sole service provider for fire vehicles and trucks and deal only with fire. They have built the fire tanks and pumps and have knowledge of such equipent's. It would be wasteful expenditure to have other than not the one who built the machine. Hose reel is needed to combat fire in SRV, with proper fire equipment.
6	05-Feb-26	ITS Pumps and Seals	Repairs for fire Bakkie JNP 454 EC	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R6 267,50	JXR 837 EC vehicle is fire specilised for fire and rescue.. ITS Pump and Seals is the sole service provider for fire vehicles and trucks and deal only with fire. They have built the fire tanks and pumps and have knowledge of such equipent's. It would be wasteful expenditure to have other than not the one who built the machine. Hose reel is needed to combat fire in SRVM with proper fire equipment.

7	05-Feb-26	ITS Pumps and Seals	Repard fire truck pump and hose reel	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R6 635.50	HHW 516 EC vehicle is fire specilised for fire and rescue.. ITS Pump and Seals is the sole service provider for fire vehicles and trucks and deal only with fire. They have built the fire tanks and pumps and have knowledge of such equipent's. it would be wasteful expenditure to have other than not the one who built the machine. Hose reel is needed to combat fire in SRV M with proper fire equipment.
8	16-Feb-26	CFA O Mobility T/A Algoa Toyota	Repairs Brake pads KGK 490 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R2 309.42	KGK 490 EC vehicle built by Toyota with Toyota specification. The vehicle has service plan which requires us to service at Toyota. Service plan does not cover Brake pads which we are required pay for the brake pads. This would be wasteful and results in loss of service plan with Toyota.
9	11-Feb-26	Arena Holdings (Pty) Ltd	Tender advert for supply and delivery of network cable installation for traffic station-SRV M 002/2026	Sole Supplier	R35 880.00	Arena Holdings (Pty) Ltd is the sole publisher of the Herald newspaper. When the municipality needs to advertise locally it uses the Herald newspaper as it covers all the areas in the Sundays River Valley.
10	11-Feb-26	Barloworld South Afrika	Repairs and Maintainance of Municipal Vehicle	Exceptional case and it is impractial or impossible to follow the official procurement processes	R16 860.68	The municipality currently owns a motor frader manufactured by Caterpillar, which requires the replacement of a grader blade. Due to the technical specifications, compatibility requirements, and warranty considerations of the equipment, it is essential that the blade supplied and fitted is origional equipment manufacturer complaint. Barloworld, as the authorised dealer and manufacturer's representative for CAT equipment, is the only service provider with the neccessary expertise, specialised tools and access to gwnuine CAT parts required to supply and install the blase in accordance with the manufacturer's standards. Procuring the from an alternative supplier may result in equipment incompatibility, operational ineffeciencies, safety risks, and possible voiding of existing warranties, which could lead to increases repair costs and downtime for the municipality. Furthermore, the grader is a critical asset used for essential service delivery, and delays in repair would negatively impact municipal operations. A ppointing Barloworld directly will ensure timeous repairs, quality assurance and continued raliability of the equipment. Considering the above, it is therefore requested that a deviation from the normal SCM processes be approved in terms of the applicable SCM policy, to allow for the direct appointment of Barloworld for the supply and fitting of the grader blade.
					R138 145,51	

Deviations for the month of March 2026

No	Payment Date	Order Number	Supplier Name	Details	Deviation Type	R	Comments
1	25 July 2025	O/1043	LIASA	LIASA annual conference registration	Sole Supplier	R11 700.00	The municipality needed to attend the annual conference.
2	19-Sept-25	O/1064	South African Local Government	Registration fee	Sole Supplier	R20 000.00	Registration fees for two councillors.
3	30-Oct-25	P/447	Barloworld South Africa	Grader cylinder repairs		R37 548.28	Payment for supply and fit new cylinder shaft seals in a grader.
4	01-Apr-24	D/72	SALGA	Membership Levy	Sole Supplier	R1 059 183.80	The municipality had to pay the membership levy for 2024/25.
5	10-Dec-25	O/1089	Barloworld South Africa	Grader cylinder repairs	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R25 713.91	Payment for supply and fit new cylinder shaft seals in a grader.
6	10-Dec-25	O/1092	Nissan South Africa	Bakkie services	Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.	R15 529.23	Nissan bakkie service carried out
7	18-Dec-25	P/452	East London Industrial Development Zone	Payment for EUDZ	Sole Supplier	R47 392.42	The ULIDZ Labotory, based in East London is the only1 SANAS-accredited laboratory in the Eastern Cape that is fully certified and equipped to perform the complete suite of SANS 241:2015 tests. All other Labotories in the province either lack full accreditation for the entire SANS 241 parameter set or can only perform patial testing (microbiological or chemical testing only).

8	27-Mar-26	P/462	Tavcor Motor Group (Pty) Ltd	Repairs and Maintenance of Mayoral car	Exceptional case and it is impractial or impossible to follow the official procurement processes	R34 641,57	JHX 941 EC vehicle by VW It's a VW car, so it needs to be fixed at VW. Vw is the sole provider, they have better understanding of their products. Their parts have guarantees and legal requirement. It will be a huge wasteful espenditure to go to look for 3 quotes while parts are not guaranteed for longer usage.
9	30-Mar-26	P/463	Bilson Trucks (PE)	Repairs and Maintenance of JYY 167 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R30 695,66	The vehicle with registration number JYY 167 EC is a truck (UD Croner PKE 280) that needs to be fixed. As it's from UD trucks, it needs to be fixed at UD trucks. UD trucks have a better understanding of their products, and their parts have guarntees and legal requirements. It would be wasteful expenditure to request for 3 other quotes while the parts are not guaranteed.
10	19-Mar-26	O/1111	CFA O Mobility William Hunt PE	Repairs HXH 979 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R23 429,90	HXH 979 EC vehicle built by Chevrolet, the vehicle needs major service and reapirs. Chevrolet is the sole provider of Chaverolet parts as they have better understanding of their projects. Their parts have guarantees and legal requiremnt. It will have huge wasteful wxpenditure to go and look for 3 quotes while parts are not guaranteed for longer usage. The engine overheated and required engine overall. Upon opening we discover that it will cost more than the value of the car. We now need tompay for labour of the engine stripping.
11	24-Mar-26	P/458	Arena Holdings (Pty) Ltd	Director corporate and Budget Accountangt vacancies	Sole Supplier	R65 780,00	On the 30/01/2026 we received a request to source quotations for Director Corporate and Budget Accountant for advertisement and Arena Holdings is the only servoce provider that does publication in the entire region of Eastern Cape. Therefore, we did not have any other choice but utilize Arena Holdings.
12	24-Mar-26	O/1115	CFA O Mobility William Hunt PE	Service and Maintenance of KDD 794 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R19 030,13	KDD 794 EC vehicle built by Isuzu, it's a Isuzu truck, so it needs to be fixed at Isuzu,as they have a better understanding of their products. Their parts have guarantees and legal requirements. It will be a huge wasteful expenditure to go and look for 3 quotes while parts are not guarantees for longer usage.
13	24-Mar-26	O/1116	Transport- Driving License Card	Request for payment of R751 New drivers license cards- Jan 2026	Sole Supplier	R24 016,00	Drivers License Card Account is the Sole Supplier to print Drivers License Cards for the Province. Please see the attached Government Gazette that relates to the payment of the Card Production Facility for production of Drivers License Cards that is issued. It is a function we perform on behalf of Dept of Transport.
14	09-Mar-26	O/1108	Home Affairs- Givernment Printing Works	Gazetting for Valuation Roll on the Provincila Gazette	Sole Supplier	R9 078,95	Government Ptinting Works is the only service provider that publishes Gazettes.
15	12-Mar-26	C/465	Arena Holdings (Pty) Ltd	Advert for Director Corporate services to be advertised in the Sunday Times on 01 Feb 2026	Sole Supplier	R72 588,00	Arena Holdings is the sole publisher of the Sunday Times newspaper. When the municipality wants to advertise nationally it uses the Sunday Times newspaper is as it is cheaper than the other national newspapers.
16	31-Mar-26	O/1125	CFA O Mobility William Hunt PE	Service HXL 754 EC	Exceptional case and it is impractial or impossible to follow the official procurement processes	R18 752,13	The vehicle with registration number HXL 754 EC is a Chevrolet Cruze that needs be repaired. The Chevrolet is a discontinued compact car and CFA O Mobolity is the dealership that is currently servicing Chevrolet Cruze vehicles.
						R1 515 079,98	

IRREGULAR EXPENDITURE

In compliance with Section 32 of the MFMA, the irregular expenditure amounts to R4 036 993.97 for the 3Rd Quarter of 2025/26. The expenditure is broken down into the following categories:

Total of Irregular Expenditure for Capital Projects amounts to R 1 804 656.23

Total of Irregular Expenditure for Operational Expenditure amounts to R 865 550.35

Fruitless and wasteful Expenditure amounts to R1 365 993.97

Detailed Irregular expenditure schedules which are divided into Annexures are stated in the pages which follows.

Annexure A

Irregular expenditure for the month of January - March 2026 -Operational & Capital

ANNEXURE A

IRREGULAR EXPENDITURE FOR JANUARY 2026-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	(Official or Political	Expenditure
Sunriver Citrus	Maintenance of Sunland landfill site- oCT	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting	5-Jan-26	OB 000067029	R24.269,30	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Sunriver Citrus	Maintenance of Sunland landfill site-nOV	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	5-Jan-26	OB 000067029	R24.269,30	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Joubert Galpin and Searle	Legal cost- Zamazondon Construction	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	5-Jan-26		R13.152,55	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Corporate Services	Irregular
Avis Rent A Car	Car hire for CCIr Smith, Mayor and Communications officer in Durban for Visa Application	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	30-Jan-26	OB 000067171	R1288,28	The service provider was awarded for the value of R724 . The invoice received was above the awarded amount with R1288,28.No deviation or amendment was approved by the delegated authority.	Municipal Manager	Irregular
					R61.691,15			

IRREGULAR EXPENDITURE FOR JANUARY 2026-CAPITAL
None for the month

IRREGULAR EXPENDITURE FOR FEBRUARY 2026-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
R-Data	Intergrated MSCOA Financial management Systems eith Internal control functions for SRVLM	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	11-Feb-26		R392.234,80	The contract expired last year June 2024, No SCM processes were followed in terms of the SCM Policy and SCM Regulations in appointing the service provider.	Chief Financial Officer	Irregular
R-Data	Intergrated MSCOA Financial management Systems eith Internal control functions for SRVLM	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	11-Feb-26		R124.341,92	The contract expired last year June 2024, No SCM processes were followed in terms of the SCM Policy and SCM Regulations in appointing the service provider.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Firewall security protection 15 Dec - 15 Jan 2026	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	5-Feb-26	OB 000067407	R77.981,50	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Voice calls from 0422307700, 15 Dec - 15 Jan 2026	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	5-Feb-26	OB 000067407	R51 192,11	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Call out fee to attend fault at Valencia	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	5-Feb-26	OB 000067407	R2 647,27	Direct appointment without following SCM processes	Director Corporate Services	Irregular

IRREGULAR EXPENDITURE FOR FEBRUARY 2026-CAPITAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Lech Consulting Civil & Structural Engineers	Addo Waste Water Treatment Works and Moses Mabhida Sewer Reticulation	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	2-Feb-26		R681.789,07	Amount paid beyond the contract amount. A variation order was unprocedurally issued	Director: Infracture Services	Irregular

IRREGULAR EXPENDITURE FOR MARCH 2026-OPERATIONAL

		Transaction details						
Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Summerfalls Trading 3	Voice calls from 0422307700, billing period from 13 Jan - 15 Feb 2026	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	05-Mar-26	OB 000067407	R56 561,60	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Firewall security protection for head office and other sites	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	05-Mar-26	OB 000067407	R98 900,00	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular

IRREGULAR EXPENDITURE FOR MARCH 2026-CAPITAL

		Transaction details						
Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Lech Consulting Civil & Structural Engineers	Addo Waste Water Treatment Works and Moses Mabhida Sewer Reticulation	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	31-Mar-26		R1 122 867,16	Amount paid beyond the contract amount. A variation order was unprocedurally issued	Director: Infracture Services	Irregular

Annexure B
Fruitless and Wasteful Expenditure for the month of January- March 2026

FRUITLESS & WATERFUL EXPENDITURE- JANUARY 2026

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office	Type of Prohibited Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	21/11/2025	1894	12,14	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	12/11/2025	1894	133,87	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	20/11/2025	1894	10,54	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 8708499465	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	20/11/2025	1894	58,99	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	28/10/2025	1908	10 491,25	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	12/11/2025	1909	0,42	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	28/11/2025	1909	794,09	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Lower Sundays Rive	ACC#568 Interest- Nov 2025	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	30/11/2025	1913	480,70	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Bulk	ACC#306 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	18/12/2025	1917	426 907,57	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	29/12/2025	1915	292,76	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	24/12/2025	1915	1 961,20	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	23/12/2025	1915	620,49	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	11/12/2025	1915	1,01	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	10/12/2025	1915	2,36	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the appplicable reporting periods.	10/12/2025	1915	20,17	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure

FRUITLESS & WATERFUL EXPENDITURE- FEBRUARY 2026
None for the month of February

FRUITLESS & WATERFUL EXPENDITURE- MARCH 2026

Bidder Name	Tender Name/Description	Transaction details					Person Liable (Official or Political Office	Type of Prohibited Expenditure
		Date Reported	Date of Payment	Payment Number	Amount	Description of Incident		
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	13/03/26	FNB OB 000067439 ESKOM HOLDINGS	304,1	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	92,99	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	43,11	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	150,23	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	768,88	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	190,83	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	153,74	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Joubert Galpin & Searle	ACC#1490 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			50,33	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings SOC Ltd	ACC#306 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			460604,06	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings SOC Ltd	ACC#306 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			446013,29	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings SOC Ltd	ACC#306 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			67,03	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	837,37	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	86,03	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	230,68	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	1317,44	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	3,08	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			1,33	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.			2,95	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	72,41	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	4,15	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure

Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	64,28	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	26/03/2026	FNB OB 000067529 ESKOM HOLDINGS	84,83	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	106,53	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	25,33	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	90,32	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	6,87	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	191,57	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	129,32	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	7860,67	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	128,55	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	24/03/2026	FNB OB 000067523 ESKOM HOLDINGS	1218,57	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	60,44	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	72,77	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	3013,08	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	284,7	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, S2 (d) and 72 Reports are tabled to council during the appplicable reporting periods.	20/03/2026	FNB OB 000067498 ESKOM HOLDINGS	1,53	overdue accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
					R924 133,59			