

# **In- year monitoring for EC106: Sundays River Valley Municipality**

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

## **Section 71 Monthly Budget Statement for period ending 31 October 2024**

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# PART 1 – IN-YEAR MONITORING REPORT

## 1. LEGAL CONTEXT

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Section 71,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements. The monthly budget statement of a municipality must be in the format specified in 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 Act.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

### 1.1 MONTHLY BUDGET STATEMENT

Section 71 of the Municipal Finance Management Act determines that:

*“(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:*

- (a) Actual revenue, per revenue source;*
- (b) actual borrowings;*
- (c) actual expenditure, per vote;*

- (d) actual capital expenditure, per vote;
  - (e) the amount of any allocations received;
  - ( f ) actual expenditure on those allocations, excluding expenditure on
    - (i) its share of the local government equitable share
    - (ii) and allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
  - (g) when necessary, an explanation of
    - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
    - (ii) any material variances from the municipality's projected revenue by source any material variances from the service delivery and budget implementation plan; and
    - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
  - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10)
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and ( f ) to the national or provincial organ of state or municipality which transferred the allocation.

*(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*

*(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".*

## **1.2 RESPONSIBILITY OF THE MAYOR**

Section 54 of the MFMA determines that:

*"(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—*

- (a) consider the statement or report;*
- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- (d) issue any appropriate instructions to the accounting officer to ensure—*
  - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and*
  - (ii) that spending of funds and revenue collection proceed in accordance with the budget;*
- (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.*

*(2) If the municipality faces any serious financial problems, the mayor must—*

*(a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—*

*(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*

*(ii) the tabling of an adjustments budget; or*

*(iii) steps in terms of Chapter 13; and*

*(b) alert the council and the MEC for local government in the province to those problems.*

*(3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly".*

## **2. MAYOR'S REPORT**

### **2.1 IN-YEAR MONTHLY BUDGET STATEMENT REPORT**

This report represents the Section 71 MFMA monthly budget statement for the month ending 31 October 2024 and reflects the implementation of the budget and the financial situation of the Municipality.

I hereby wish to submit a report to the Finance and Administration Committee on the implementation of the budget and financial situation of the Municipality as at the end of October 2024.

Further to the above, Section 54 (1) of the MFMA determines that the Mayor must consider the Section 71 report submitted by the Accounting Officer and assess whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP), and if necessary issue appropriate instructions to the Accounting Officer.

### **2.2 FINANCIAL SUSTAINABILITY**

The cashflow position of the municipality remains concern, as cash commitments continue to exceed cash available.

The collection of outstanding debt in the 2024/25 financial year still requires improvement to ensure financial sustainability.

Firm expenditure control in the 2024/25 financial year must be applied to ensure unauthorised expenditure is avoided and that there is no abuse of municipal funds.

An Unauthorised, Irregular, Fruitless and Wasteful Reduction Strategy has been developed but needs further attention to make it realistic to the municipality's needs.

## **2.3 RECOMMENDATIONS**

1. That Finance and Administration Committee notes the Section 71 budget statement for October 2024.
2. That Finance and Administration Committee notes the Section 71 budget statement for October 2024 will be published in the municipal website.
3. That Finance and Administration Committee notes the Section 71 budget statement reports for October 2024 was submitted to the Mayor, National Treasury, and the Eastern Cape Provincial Treasury

## 3. ACCOUNTING OFFICERS REPORT

### 3.1 EXECUTIVE SUMMARY

The monthly Financial Monitoring Report (FMR) aims to provide a regular update on indicators critical to the organisation's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high-level overview of the organisation's financial viability and sustainability. The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

The financial performance of the operating and capital budget for the 2024/25 financial year, and an overview of the municipality's financial position is provided below.



## 3.2 FINANCIAL PERFORMANCE OVERVIEW

Monthly Budget Statement - Revenue Financial Performance - M04 October					
Description	Original Budget	Monthly actual-Oct	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Revenue</b>					
<b>Exchange Revenue</b>					
Service charges - Electricity	34 950 435	2 788 567	11 762 760	11 650 145	- 112 615
Service charges - Water	20 444 334	2 173 665	7 078 565	6 814 778	- 263 787
Service charges - Waste Water Management	3 629 816	419 223	1 984 166	1 209 939	- 774 227
Service charges - Waste management	7 807 426	601 371	2 831 570	2 602 475	- 229 095
Sale of Goods and Rendering of Services	656 017	20 837	98 764	218 672	119 908
Agency services	3 646 767	179 330	754 175	1 215 589	461 414
Interest earned from Receivables	13 712 539	1 077 270	4 272 172	4 570 846	298 674
Interest from Current and Non Current Assets	1 778 550	136 541	697 788	592 850	- 104 938
Rental from Fixed Assets	71 576	17 804	79 027	23 859	- 55 168
Licence and permits	1 020 231	131 643	412 368	340 077	- 72 291
Operational Revenue	1 383 645	13 259	64 115	461 215	397 100
<b>Non-Exchange Revenue</b>			-	-	-
Property rates	49 057 562	3 717 835	27 117 686	16 352 521	- 10 765 165
Surcharges and Taxes	-	292 187	2 102 095	-	2 102 095
Fines, penalties and forfeits	1 848 580	2 000	29 700	616 193	586 493
Licence and permits	24 259	514	16 376	8 086	- 8 289
Transfers and subsidies - Operational	126 564 500	199 011	50 892 634	42 188 167	- 8 704 467
Interest	7 512 338	637 815	2 965 896	2 504 113	- 461 783
Gains on disposal of Assets	-	-	-	-	-
			-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>274 108 575</b>	<b>12 407 844</b>	<b>113 159 856</b>	<b>91 369 525</b>	<b>- 21 790 331</b>

3.2.1 The summary of Financial Performance shows the actual monthly operating revenue of R12,4 million. Year-to- date actual operating revenue of R113,2 million compared to the year-to-date budgeted operating revenue of R91,4 million results in a negative variance of R21,8 million.

### VARIANCE EXPLANATIONS:

**SERVICE CHARGES** – The reason for this variance is that the Municipality has under budgeted for service charges. To remedy that the Municipality needs to do an adjustment budget to have a more realistic figure for service charges.

**AGENCY FEES** – The reason for the variance between the quarterly actuals and the YTD budget is because the Municipality receives a lesser percentage in commission in Motor Registration.

**LICENCE AND PERMITS** – Licencing and permits have a large variance from the YTD budget and YTD expenditure. The reason for this variance is because this more walk-ins due to the Drives Testing Ground being operational.

**FINES** – Fines have not been updated on the system for the month of October because journals are done quarterly to update fines on the system.

Court fines is not recorded on the financial system to date.

**PROPERTY RATES** – The variance is a byproduct of the annual billing raised in September, yet the budget is evenly distributed monthly. However revenue from property rates is starting to even out.

**REMEDIAL ACTION:**

The CFO and the relevant section heads need to ensure that everything is captured and updated on time monthly. Technical issues need to be reported on time to the service provider to ensure that reporting covers everything that happens in the municipality as it occurs.

3.2.2 Monthly actual operating expenditure for the month ending 31 October 2024 amounts to R22 million. Year to- date actual operating expenditure of R3,3 million compared to the year-to-date budgeted operating expenditure of R78,6 million resulting in a negative variance of R4,7 million.

Expenditure Financial Performance- M04 October					
	Original Budget	Monthly actual-Oct	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Expenditure By Type</b>					
Employee related costs	104 673 910,00	9 095 209,00	37 141 787,20	34 891 303,33	- 2 250 484
Remuneration of councillors	7 762 759,00	890 235,00	2 756 460,14	2 587 586,33	- 168 874
Bulk purchases - electricity	31 949 779,00	3 629 700,00	13 089 950,57	10 649 926,33	- 2 440 024
Inventory consumed	8 602 623,00	1 158 718,00	2 982 362,16	2 867 541,00	- 114 821
Debt impairment	- 2 955 686,00	-	-	- 985 228,67	- 985 229
Depreciation and amortisation	29 848 278,00	-	-	9 949 426,00	9 949 426
Interest	2 659 742,00	59 624,00	363 935,31	886 580,67	522 645
Contracted services	33 764 978,00	2 743 880,00	13 916 586,27	11 254 992,67	- 2 661 594
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	-	-	17 987,90	-	- 17 988
Operational costs	19 602 320,00	4 377 426,00	13 037 158,16	6 534 106,67	- 6 503 051
Losses on Disposal of Assets	-	-	-	-	-
Other Losses	-	-	-	-	-
<b>Total Expenditure</b>	<b>235 908 703,00</b>	<b>21 954 792,00</b>	<b>83 306 227,71</b>	<b>78 636 234,33</b>	<b>-4 669 993</b>

#### **VARIANCE EXPLANATIONS:**

**BULK ELECTRICITY** – The reason for the variance of the YTD actual being higher than the YTD budget is because the budget is spread evenly monthly whereas usage is higher in winter thus bulk expenditure was higher in July. This will even out over time.

**DEBT IMPAIRMENT** -This will be recorded at year end as per policy

**DEPRECIATION** – Asset module not yet functioning and therefore will only be recorded at year-end.

**INVENTORY CONSUMED** – This figure was higher in September because of a large purchase that was made which caused a large variance between the budget and actual expenditure. However, it is lower in October and this is causing it to be more aligned with the budget.

**CONTRACTED SERVICES** – the large variance between the actual expenditure and the budget is caused by the high security costs and the financial consultants fee being high in the first quarter. Security costs are still the largest contributor standing at R1,2 million.

### **REMEDIAL ACTION:**

To lower municipal costs and lower the expenditure for contracted services, the CFO needs to ensure that sufficient skills transfer takes place between municipal employees and the consultants that compile financial statements to ensure that the finance staff is equipped to compile financial statements internally and independently.

To lower the costs of security services the Director of Community services should explore a more cost-effective way of providing security services, for example insourcing instead of outsourcing.

- 3.2.3 The municipality had a deficit of R7,6 million for the month ended 31 October 2024. The year-to-date actual operating revenue compared to the actual expenditure year to date, has a surplus of R31,8 million against the year-to-date budget of R31,9 million.

ce-Summary (revenue and expenditure) - M04 October 2024						
Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
	R	R	R	R	R	R
Total Revenue (excluding capital transfers and contributions)	274 108 575,00	0	12 407 844	113 159 856	91 369 525	- 21 790 331
Total Expenditure	235 908 703,00	0	21 954 792	83 306 228	78 636 234	- 4 669 993
<b>Surplus/(Deficit)</b>	<b>38 199 872,00</b>	<b>-</b>	<b>- 9 546 948</b>	<b>29 853 628</b>	<b>12 733 291</b>	<b>- 17 120 337</b>
Transfers and subsidies - capital (monetary allocations)	57 388 550,00	0	1 947 914	1 947 914	19 129 517	17 181 603
Transfers and subsidies - capital (in-kind)		0	-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>95 588 422,00</b>	<b>-</b>	<b>- 7 599 034</b>	<b>31 801 542</b>	<b>31 862 807</b>	<b>61 265</b>

- 3.2.4 The table below reflects repairs and maintenance expenditure for the month ended 30 October 2024.

Project Name	2024 ORIG BUDGET	202410 ACTUAL	YTD	BUDGET YTD	VARIANCE
Emergency Maintenance:Transport Assets	456 087	109 802	281 658	152 029	- 129 629
Preventative Maintenance:Transport Assets	228 043	53 130	110 141	76 014	- 34 127
Building Maintenance	350 000		22 531	116 667	94 136
Hall Maintenance (All Halls)	350 000		8 340	116 667	108 327
Establishment & Maintenance of parks playgrounds and sportfields	250 000		1 285	83 333	82 048
Library	210 000		10 031	70 000	59 969
Landfillsite	2 173 913	137 134	238 784	724 638	485 854
Water Supply Infrastructure - Water Treatment - External Facilities	434 783	205 582	231 332	144 928	- 86 404
Roads Civil structure	347 826		1 913	115 942	114 029
Public Lighting	255 409	256 500	311 715	85 136	- 226 579
Waste Water Treatment Works	729 739		1 410	243 246	241 836
Jetting Service	228 043		55 167	76 014	20 847
Public Ablution Facilities Maintenance	25 000			8 333	8 333
Sportfields upkeep	418 269			139 423	139 423
Library Equipment maintenance-	60 000			20 000	20 000
Maintenance of Vehicle	100 000	7 374	7 374	33 333	25 959
Traffic Maintenance of Building	18 243			6 081	6 081
Calibration of Road Worthy Testing Equipment & Courier Service	130 435			43 478	43 478
Calibration of Prolaser Speed Machines done yearly according to Act 93/1996	18 243	2 850	2 850	6 081	3 231
Refuse Machinery and Equipment	26 087			8 696	8 696
Water Pump Station - Pipe Works	434 783			144 928	144 928
Water Supply Infrastructure - Pump Station	434 783			144 928	144 928
Water Supply Infrastructure - Reservoirs	565 548	175 438	175 438	188 516	13 078
Resealing of Roads	100 000			33 333	33 333
Bulk Aggregates	100 000			33 333	33 333
Road marking and signs	300 000			100 000	100 000
Civil Structure	273 652			91 217	91 217
Side walks	136 826			45 609	45 609
Storm Water Drainage	300 000			100 000	100 000
Website Maintenance	180 435	125 423	125 423	60 145	- 65 278
Network Equipment and Transformers	346 626		214 349	115 542	- 98 807
Bush Clearing	273 652		59 600	91 217	31 617
Pump Stations	218 922		25 000	72 974	47 974
Storm Water Drainage	347 826	84 500	145 205	115 942	- 29 263
<b>Total repairs and maintenance</b>	<b>10 823 173</b>	<b>1 157 733</b>	<b>2 029 547</b>	<b>3 607 724</b>	<b>1 578 177</b>

Repair and Maintenance for the month of October amounted to R1,2 million, year to date is actual spent is R2 million and year to date budget amounts to R3,6 million which leads to a variance R1,6 million.

### 3.2.5 EXPENDITURE ON STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the municipalities expenditure on staff benefits as follows:

The Accounting Officer of the municipality must, in a format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits.

Employee costs for the month of October 2024 amount to R9,1 million. The YTD actual amounts to R37,3 million against the YTD budget of R35,2 million.

STAFF BENEFITS					
Description	Original Budget 2024/25	Monthly actual - Oct	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Other Municipal Staff</b>					
Basic Salaries and Wages	63 335 228	5 844 234,00	23 805 886,52	21 111 743	(2 694 144)
Pension fund and UIF Contributions	11 395 679	989 263,00	4 100 572,41	3 798 560	(302 013)
Medical Aid Contributions	4 945 001	386 176,00	1 577 666,66	1 648 334	70 667
Overtime	4 466 085	462 114,00	1 991 666,25	1 488 695	(502 971)
Annual Bonus	4 577 721	-	-	1 525 907	1 525 907
Motor Vehicle Allowance	6 243 842	499 922,00	2 143 307,52	2 081 281	(62 027)
Cellphone Allowance	922 765	75 544,00	300 504,90	307 588	7 083
Housing Allowance	549 692	48 943,00	187 738,47	183 231	(4 508)
Other Benefits and Allowances	1 739 853	201 837,00	635 944,84	579 951	(55 994)
Long Service Awards	13 559	37 480,00	140 738,78	4 520	(136 219)
Acting and post related allowance	90 899	31 303,00	83 533,94	30 300	(53 234)
<b>Sub-total Other Municipal Staff</b>	<b>98 280 324</b>	<b>8 576 816</b>	<b>34 967 560</b>	<b>32 760 108</b>	<b>(2 207 452)</b>
<b>Senior Managers of the Municipality</b>			-	-	-
Basic Salaries and Wages	4 897 975	400 700,00	1 703 516,26	1 632 658	(70 858)
Pension fund and UIF Contributions	11 255	857,00	3 514,20	3 752	237
Motor Vehicle Allowance	912 827	71 831,00	287 323,82	304 276	16 952
Cellphone Allowance	1 024 429	10 000,00	178 844,90	341 476	162 631
Housing Allowance	203 328	16 000,00	64 000,00	67 776	3 776
Other Benefits and Allowances	290	88,00	134,66	97	(38)
Scarcity	240 396	18 917,00	75 667,98	80 132	4 464
<b>Sub-total Senior Managers</b>	<b>7 290 500</b>	<b>518 393</b>	<b>2 313 002</b>	<b>2 430 167</b>	<b>117 165</b>
<b>Total Employee Cost</b>	<b>105 570 824</b>	<b>9 095 209</b>	<b>37 280 562</b>	<b>35 190 275</b>	<b>(2 090 287)</b>

### 3.2.6 EXPENDITURE: REMUNERATION OF COUNCILLORS

Remuneration of Councillors					
Description	Original Budget 2024/25	Monthly actual - Oct	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>	R	R	R	R	R
Basic Salary	6 353 155	777 286,00	2 304 663,90	2 117 718,33	- 186 945,57
Cellphone Allowance	718 848	57 600,00	230 400,00	239 616,00	9 216,00
Housing Allowance	312 000	25 000,00	100 000,00	104 000,00	4 000,00
Office Bearer Allowance	66 756	5 072,00	20 892,24	22 252,00	1 359,76
Out of pocket expenses	3 458	277,00	1 058,24	1 152,67	94,43
Travelling allowance	312 000	25 000,00	100 000,00	104 000,00	4 000,00
	<b>7 766 217</b>	<b>890 235</b>	<b>2 757 014</b>	<b>2 588 739</b>	<b>(168 275)</b>

Remuneration of councillors for the month of October 2024 amounts to R890 thousand. The YTD actual amounts to R2,8 million against the YTD budget of R2,7 million which amounts to a variance of R168 thousand.

## 3.3 FINANCIAL POSITION OVERVIEW

### 3.3.1 Ratios

RATIO	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	
			" R 000 "		
B. Debtors					
Messages					
	Net Debtors Days	30 days		1206 days	This is above the norm , suggesting debtor collection needs urgent attention. The poor culture of credit control and revenue management must be improved.
		Gross debtors		341 488 155	
		Bad debts Provision		160 897 963	
		Billed Revenue		54 677 655	
C. Liquidity					
Messages					
	Cash / Cost Coverage Ratio	1 - 3 Months		2 Month	This ratio shows that the municipality has enough cash on hand to render services but this must not be viewed on its own but with Debtors Management and Cashflow analysis.
		Cash and cash equivalents		25 139 848	
		Unspent Conditional Grants		20 901 412	
		Overdraft		-	
		Short Term Investments		-	
		Total Annual Operational Expenditure		21 954 792	
	Current Ratio	1.5 - 2:1		0.54	The municipality doesn't have the ability to meet its short term financial obligations should a financial recession or shock occur with its current financial muscle.
		Current Assets		98 264 178	
		Current Liabilities		182 118 188	
D. Liability					
Messages					
	Debt (Total Revenue) /	45%		0%	According to this ratio sufficient revenue is available to repay liabilities however this ratio should be analysed along with other ratios to show the true reflection of the municipality.
		Total Debt		-	
		Total Operating Revenue		12 407 844	
		Operational Conditional Grants		4 267 826	
E. Expenditure					
	Remuneration as % of Total	25% - 40%		45%	This ratio is at 45% which is above the norm of 40% the municipality should look into ways of minimising this percentage such as minimising unnecessary overtime
		Employee/personnel related cost		9 095 209	
		Councillors Remuneration		890 235	
		Total Operating Expenditure		21 954 792	
	Contracted	2% - 5%		12%	Contracted services form a sufficient amount of the total operating expenditure which is above the norm.
		Contracted Services		2 743 880	
		Total Operating Expenditure		21 954 792	
		Taxation Expense		-	

### 3.2 Cash and cash equivalents

Cash and cash equivalents show an amount of R17,6 million for 31 October 2024 as per Trial Balance.

No long-term investments are held by the municipality.

No investments are ceded over as security.

Furthermore, it should be noted that the municipality doesn't have Capital Replacement Reserve. It is therefore critical for debt collection and the recovery of unpaid grants to receive immediate priority.

Description	Sep-24		Oct-24	Movement
	R	R	R	
Cash and cash equivalent	17 611 302,00	25 139 848,00	7 528 546,00	
<b>Total cash and cash equivalent</b>	<b>17 611 302,00</b>	<b>25 139 848,00</b>	<b>7 528 546,00</b>	
Unspent grant	11 568 861,82	20 901 411,76	9 332 549,94	
SARS			-	
Payable from exchange	80 200 324,00	78 154 260,00	- 2 046 064,00	
<b>Total commitments</b>	<b>(91 769 185,82)</b>	<b>(99 055 671,76)</b>	<b>- 7 286 485,94</b>	
<b>Surplus/Shortfall</b>	<b>- 74 157 883,82</b>	<b>- 73 915 823,76</b>	<b>242 060,06</b>	

The municipality has insufficient money to meet all its commitments. A shortfall of R73,9 million. Management should urgently devise plans to ensure financial sustainability and financial longevity for the municipality.

### 3.3.3 Unspent Conditional Grants

Grant	Nature	Type: Conditional / Unconditional	Opening Balance	Rollover Rejected	Current year receipts	Conditions met - transferred to Revenue	Unspent as @ October 2024
Municipal Infrastructure Grant	Capital	Conditional	-		24 005 869,57	15 546 281,85	8 459 587,72
INEP	Capital	Conditional	-		430 434,78	990 000,00	- 559 565,22
Energy Efficiency Demand Grant	Capital	Conditional			1 478 260,87	-	1 478 260,87
Water Services Infrastructure Grant	Capital	Conditional	-		8 677 000,00	-	8 677 000,00
Small Town Revitalisation	Capital	Conditional	-		-	-	-
Financial Management Grant	Operating	Conditional	-		3 800 000,00	1 185 425,65	2 614 574,35
Environmental District Grant	Operating	Conditional			199 999,95		199 999,95
EPWP	Operating	Conditional	-		267 826,09	236 272,00	31 554,09
			-	-	<b>38 859 391,26</b>	<b>17 957 979,50</b>	<b>20 901 411,76</b>

Unspent conditional grants in the table above reflect a total balance of R20,9 million as of October 2024.

Allocations received are as follows during the current year:

- MIG – R14 million was received however this is recorded incorrectly in the respective account due to VAT setups.
- An additional R11,5 million was received in October for MIG and was recorded correctly.
- EPWP – R308 thousand was received however VAT setups must be corrected to ensure correct recording of financial transactions.
- FMG – R3,8 million received and recorded correctly
- INEP – R450 thousand was received but recorded inaccurately in the financial system.



- EEDMS – R1,7 million was received but recorded incorrectly in the financial books of the municipality.
- WSIG – R8,7 million was received and recorded correctly.
- EDG – R199 999,95 was received in October and it was recorded correctly.

Careful attention needs to be paid by the municipality to ensure that expenditure is updated timeously on the system so that the correct revenue is recognised against the grants received.

CFO must ensure correcting journals are processed for Grant deposits, furthermore, must ensure VAT setups must be relooked to ensure correct functioning of the Grants Module.

### 3.3.4 Creditors Analysis

EC106 Sundays River Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description		NT Code	Budget Year 2024/25								
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 035	4 475	6 025	(20)	9	2 688	2 370	4	16 587	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	192	(154)	2 431	2 480	5 336	980	4 941	43 091	59 297	
Auditor General	0800	-	1 452	702	-	-	-	-	117	2 270	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 228	5 773	9 158	2 460	5 345	3 668	7 311	43 212	78 154	

Outstanding creditors total to R78,2 million as of October 2024.

Below find top ten creditors of the municipality.

TOP 10 CREDITORS M04 OCTOBER						
Supplier Number	Supplier Name	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS +
248	WATER AND SANITATION	53 043 852,00	939 237,00	1 018 949,00	859 049,00	50 226 617,00
306	ESKOM BULK	15 206 451,00	4 216 837,00	6 012 721,00		4 976 893,00
906	SOUTH AFRICAN LOCAL GOV	2 573 294,00				2 573 294,00
81	AUDITOR GENERAL	2 269 987,00	1 451 578,00	701 629,00		116 780,00
307	ESKOM HOLDINGS	1 380 354,00	1 382 269,00	- 16 902,00	- 56 721,00	71 708,00
1355	WEST RAND CONSULTING	1 000 000,00	- 322 308,00	1 322 308,00		
404	IBHABHATHANE TRADING	710 881,00	1 985 698,00	- 1 985 698,00		710 881,00
1200	R-DATA	604 773,00			604 773,00	
648	METSI WATER SOLUTIONS	376 059,00	376 059,00			
322	FACHS BUSINESS CONSULTING	339 227,00				339 227,00
	<b>Total</b>	<b>77 504 878,00</b>	<b>10 029 370,00</b>	<b>7 053 007,00</b>	<b>1 407 101,00</b>	<b>59 015 400,00</b>

The total balance of the municipality's top ten creditors is R77,5 million on 31 October 2024 with the biggest contributor being The Department of Water and Sanitation at a balance of R53 million.

Engagements with The Department of Water and Sanitation are underway and once finalised the municipality will have to honour the arrangement without fail.

Municipality is not complying to the legislation to pay for paying creditors within 30 days.

### 3.3.5 Consumer Debtors

Total outstanding debtors at end October 2024, R341,5 million.

The highest contributor to the outstanding balance is households to the value of R279,7 million.

The municipality should consider writing off debt as irrecoverable for most of customers as the possibility of collection is low due to culture of non-payment has been carried out throughout the years.

EC106 Sundays River Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October									
Description	Budget Year 2024/25								
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
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange	5 412 218,00	2 584 379,00	2 148 138,00	2 119 517,00	2 082 837,00	2 057 179,00	71 221 238,00	336 970,00	87 962 476,00
Trade and Other Receivables from Exchange	2 584 194,00	953 279,00	731 838,00	483 163,00	536 260,00	343 562,00	10 734 835,00	2 194 588,00	18 561 719,00
Receivables from Non-exchange Transaction	32 385 166,00	12 351 919,00	2 569 500,00	2 473 636,00	2 338 618,00	2 523 465,00	95 363 733,00	1 152 414,00	151 158 451,00
Receivables from Exchange Transactions - W	2 695 765,00	721 866,00	433 997,00	428 508,00	409 889,00	405 327,00	17 558 451,00	24 105,00	22 677 908,00
Receivables from Exchange Transactions - W	5 559 382,00	1 578 749,00	867 804,00	859 925,00	825 294,00	819 159,00	38 169 267,00	58 795,00	48 738 375,00
Receivables from Exchange Transactions - Pr	12 243,00	11 346,00	11 354,00	11 354,00	86 198,00	60,00	6 097,00	-	138 652,00
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless	4,00	4,00	4,00	4,00	4,00	4,00	12 250 550,00	-	12 250 574,00
Other	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>48 648 972,00</b>	<b>18 201 542,00</b>	<b>6 762 635,00</b>	<b>6 376 107,00</b>	<b>6 279 100,00</b>	<b>6 148 756,00</b>	<b>245 304 171,00</b>	<b>3 766 872,00</b>	<b>341 488 155,00</b>
<b>2023/24 - totals only</b>	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	1 815 837,00	7 250 916,00	599 723,00	541 408,00	545 774,00	486 958,00	22 744 117,00	38 731,00	33 946 002,00
Commercial	8 075 255,00	2 124 425,00	740 547,00	508 371,00	536 119,00	444 439,00	13 045 925,00	2 354 834,00	27 829 915,00
Households	38 757 880,00	8 826 201,00	5 422 365,00	5 326 328,00	5 197 207,00	5 217 359,00	209 514 129,00	1 450 769,00	279 712 238,00
Other	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>48 648 972,00</b>	<b>18 201 542,00</b>	<b>6 762 635,00</b>	<b>6 376 107,00</b>	<b>6 279 100,00</b>	<b>6 148 756,00</b>	<b>245 304 171,00</b>	<b>3 766 872,00</b>	<b>341 488 155,00</b>

## DEBT COLLECTION & CREDIT CONTROL

Below are highlights of the credit control section in attempt to improve revenue collection:

- **Indigent Registration**
  - It seems Indigent Registration is moving slowly as the customers does not provide enough documentation during registration process.
  - Challenges of getting the customers during the week due to seasonal employment.
  - It is advisable registration to be done throughout the year.
- **Other matters**
  - Sheriff has been appointed to assist with collection attempts

- Follow up with municipal staff and councillors is being performed.
- Government debt reconciliations are being performed for Public Works, Rural development and Education

### 3.3.6 Capital Expenditure by Project

Authorised Capital Expenditure						
Capital Expenditure by Project	Funding Source	Budget Amount	Monthly actual-Oct	YearTD actual	YearTD budget	YTD variance
<b>Grant Funding - Projects</b>		<b>Rands</b>		<b>Rands</b>	<b>Rands</b>	<b>Rands</b>
Upgrading of Roads & Stormwater in Enon and Bersheba – Phase 2	MIG	8 069 402		3 025 423	2 689 801	(335 622)
Construction of Multi- Purpose Sports Recreational Facility in Nomathamsanqa in Addo (Budget Maintanance)	MIG	3 168 327		1 328 205	1 056 109	(272 096)
Construction of a New Community Hall in Moses Mabhida (Budget Maintanance)	MIG	2 348 070		2 237 749	782 690	(1 455 059)
Refurbishment of Enon and Bersheba Water Borne Sanitation	MIG	9 488 804		2 129 253	3 162 935	1 033 682
Emergency Flood Repairs at Vygie and Adams Street in Valencia	MIG	2 446 217		2 259 651	815 406	(1 444 245)
Construction of Roads and Stormwater in Paterson - Phase 1	MIG	3 340 601			1 113 534	1 113 534
Augmentation of the Water Reticulation Network in Paterson	MIG	6 032 129	543 522	1 629 297	2 010 710	381 413
Construction of Bulk and Water Reticulation in Molly Blackum	MIG	2 000 000			666 667	666 667
Refurbishment of Addo Waste Water Pump Station	WSIG	10 578 664	650641	650641	3 526 221	2 875 580
Construction of Luthando pipeline	WSIG	5 421 336	600792	600792	1 807 112	1 206 320
Electrification Kirkwood- Planning	INEP	495 000	430435	430435	165 000	(265 435)
Retrovit of Street Lights in Kirkwood and municipal buildings	Energy Efficiency Demand	4 000 000			1 333 333	1 333 333
<b>Total Capex - Funded By Grants</b>		<b>57 388 550</b>	<b>2 225 390</b>	<b>14 291 445</b>	<b>19 129 517</b>	<b>4 838 071</b>
<b>Own Funding - Projects</b>						
Fencing - Library	Internal Funds	150 000			50 000	50 000
Mayor's Car	Internal Funds	700 000			233 333	233 333
Council Chamber Furniture	Internal Funds	600 000			200 000	200 000
Upgrade of Kirkwood Water Treatment Works	Internal Funds	3 000 000			1 000 000	1 000 000
<b>Total Capex - Funded By Own Resources</b>		<b>4 450 000</b>	<b>0</b>	<b>0</b>	<b>1 483 333</b>	<b>1 483 333</b>
<b>Total Authorised Capital Acquisition</b>		<b>61 838 550</b>	<b>2 225 390</b>	<b>14 291 445</b>	<b>20 612 850</b>	<b>6 321 405</b>
Unauthorised Capital Expenditure						
Capital Expenditure by Project	Funding Source	Budget Amount		YearTD actual	YearTD budget	YTD variance
<b>Unauthorised Capital Expenditure</b>		<b>Rands</b>		<b>Rands</b>	<b>Rands</b>	<b>Rands</b>
Equipment for Water and Sanitation	Internal	-		12 665		
Computer Equipment	Internal	-		23 869		
<b>Total Unauthorised Capital Acquisition</b>			<b>-</b>	<b>36 534</b>		
<b>Total Capital Expenditure</b>		<b>61 838 550</b>	<b>2 225 390</b>	<b>14 327 979</b>	<b>20 612 850</b>	<b>6 321 405</b>

Capital acquisitions for the month ending 31 October 2024 amount to R2,2 million.

YTD actual capital expenditure is R14,3 million against the YTD budget of R20,6 million.

YTD variance of R6,3 million is noted.

Technical Director and CFO need to closely monitor and ensure that all projects are proceeding as planned. Expedite any delays and ensure compliance with SCM processes, to ensure that the grant allocation is preserved and that community interests are upheld through proper project implementation.

#### **3.3.7 INVESTMENT**

No investment portfolio held.

#### **3.3.8 BORROWINGS**

No borrowings budget provision made and no borrowings taken by the municipality for the month.

### **3.4 REMEDIAL OR CORRECTIVE STEPS REQUIRED**

Revenue generation should be the agenda of the year. Strategies to improve revenue must be developed and implemented to ensure financial longevity and sustainability.

Procurement and Budgetary Control must be closely monitored to eliminate procurement of goods and services not budgeted for, suggesting redirecting of funds to unwarranted project not prioritised at planning stage.

Monitoring of contractors implementing capital projects must be done continuously by both Finance and Technical department.

Internal control adherence must be a non-negotiable for all municipal officials for efficient and effective service delivery.

### **3.5 CONCLUSION**

Financial Recovery Plan must be developed to remedy the state of financial affairs despite great strides achieved for the reporting year.

Poor adherence to internal controls and continued expenditure incurred on unfunded projects weakens our cashflow and positions the municipality in an unfavourable posture insofar as achieving its strategic objectives for the financial year.

#### 4. QUALITY CERTIFICATE

I, T. Klaas, Municipal Manager of Sundays River Valley Municipality, hereby certify that the monthly report on the implementation of the budget and financial affairs of the month of **October 2024** of the 2024/25 financial year has been prepared in accordance with the Municipal Financial Management Act and regulations made under that Act.

-----  
T KLAAS  
MUNICIPAL MANAGER

DATE: 13 November 2024

Submitted to the office of the Mayor

Received by:

Date:



## Part 2 - In-year budget statements tables

### 1.1 Table C1: Monthly Budget Statement Summary

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	44 517	49 058	–	3 718	27 118	16 353	10 765	66%	49 058
Service charges	65 557	66 832	–	5 983	23 649	18 719	4 930	26%	66 832
Investment revenue	1 655	1 779	–	137	698	593	105	18%	1 779
Transfers and subsidies - Operational	115 209	126 565	–	199	50 893	42 188	8 704	0	126 565
Other own revenue	24 451	29 876	–	2 372	10 795	9 959	836	8%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251 389</b>	<b>274 109</b>	<b>–</b>	<b>12 408</b>	<b>113 152</b>	<b>87 811</b>	<b>25 340</b>	<b>29%</b>	<b>274 109</b>
Employee costs	100 772	104 674	–	9 095	37 142	34 891	2 250	6%	104 674
Remuneration of Councillors	7 282	7 763	–	890	2 756	2 588	169	7%	7 763
Depreciation and amortisation	36 599	29 848	–	–	–	9 949	(9 949)	-100%	29 848
Interest	11 184	2 660	–	60	364	887	(523)	-59%	2 660
Inventory consumed and bulk purchases	39 816	40 552	–	4 788	16 072	9 462	6 610	70%	40 577
Transfers and subsidies	52	–	–	–	–	–	–	–	–
Other expenditure	138 546	50 412	–	7 121	26 972	20 484	6 488	32%	50 387
<b>Total Expenditure</b>	<b>334 251</b>	<b>235 909</b>	<b>–</b>	<b>21 955</b>	<b>83 306</b>	<b>78 281</b>	<b>5 046</b>	<b>6%</b>	<b>235 909</b>
<b>Surplus/(Deficit)</b>	<b>(82 862)</b>	<b>38 200</b>	<b>–</b>	<b>(9 547)</b>	<b>29 845</b>	<b>9 551</b>	<b>20 295</b>	<b>212%</b>	<b>38 200</b>
Transfers and subsidies - capital (monetary allocations)	48 435	57 688	–	1 948	14 014	19 229	(5 215)	-27%	57 688
Transfers and subsidies - capital (in-kind)	350	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(34 077)</b>	<b>95 887</b>	<b>–</b>	<b>(7 599)</b>	<b>43 859</b>	<b>28 780</b>	<b>15 079</b>	<b>52%</b>	<b>95 887</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(34 077)</b>	<b>95 887</b>	<b>–</b>	<b>(7 599)</b>	<b>43 859</b>	<b>28 780</b>	<b>15 079</b>	<b>52%</b>	<b>95 887</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Financial position</b>									
Total current assets	48 446	111 221	–	–	98 264	–	–	–	111 221
Total non current assets	983 855	891 233	–	–	973 075	–	–	–	891 233
Total current liabilities	161 477	84 917	–	–	182 118	–	–	–	84 917
Total non current liabilities	58 370	46 989	–	–	58 370	–	–	–	46 989
Community wealth/Equity	854 751	874 081	–	–	790 150	–	–	–	874 081
<b>Cash flows</b>									
Net cash from (used) operating	(83 491)	76 666	–	(27 014)	(131 094)	40 846	171 940	421%	(174 639)
Net cash from (used) investing	(47 386)	(63 043)	–	–	–	(21 014)	(21 014)	100%	–
Net cash from (used) financing	–	–	–	(76)	(148)	–	148	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(27 090)</b>	<b>(131 242)</b>	<b>19 832</b>	<b>151 074</b>	<b>762%</b>	<b>(174 639)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	48 649	18 202	6 763	6 376	6 279	6 149	245 304	3 767	341 488
<b>Creditors Age Analysis</b>									
Total Creditors	1 228	5 773	9 158	2 460	5 345	3 668	7 311	43 212	78 154

### 1.2 Table C2: Monthly Budget Statement – Financial Performance



EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>86 576</b>	<b>103 593</b>	<b>-</b>	<b>4 617</b>	<b>48 696</b>	<b>34 531</b>	<b>14 165</b>	<b>41%</b>	<b>103 593</b>
Executive and council		8 970	12 654	-	-	5 273	4 218	1 054	25%	12 654
Finance and administration		77 607	90 939	-	4 617	43 424	30 313	13 111	43%	90 939
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>30 354</b>	<b>16 524</b>	<b>-</b>	<b>328</b>	<b>1 293</b>	<b>5 508</b>	<b>(4 215)</b>	<b>-77%</b>	<b>16 524</b>
Community and social services		25 723	1 964	-	16	81	655	(574)	-88%	1 964
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 631	14 561	-	312	1 213	4 854	(3 641)	-75%	14 561
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>8 263</b>	<b>21 740</b>	<b>-</b>	<b>1 360</b>	<b>15 558</b>	<b>7 247</b>	<b>8 312</b>	<b>115%</b>	<b>21 740</b>
Planning and development		3 760	7 884	-	1 360	15 558	2 628	12 930	492%	7 884
Road transport		4 503	13 856	-	-	-	4 619	(4 619)	-100%	13 856
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>174 967</b>	<b>189 938</b>	<b>-</b>	<b>8 050</b>	<b>61 381</b>	<b>59 755</b>	<b>1 626</b>	<b>3%</b>	<b>189 938</b>
Energy sources		91 141	70 340	-	3 877	25 452	21 142	4 311	20%	70 340
Water management		50 610	69 324	-	3 077	18 223	21 855	(3 632)	-17%	69 324
Waste water management		13 316	19 093	-	157	5 356	6 364	(1 009)	-16%	19 093
Waste management		19 900	31 181	-	940	12 350	10 394	1 957	19%	31 181
<i><b>Other</b></i>	<b>4</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>-</b>	<b>236</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>300 174</b>	<b>331 796</b>	<b>-</b>	<b>14 356</b>	<b>127 165</b>	<b>107 040</b>	<b>20 125</b>	<b>19%</b>	<b>331 796</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>165 822</b>	<b>88 669</b>	<b>-</b>	<b>7 067</b>	<b>30 102</b>	<b>28 695</b>	<b>1 407</b>	<b>5%</b>	<b>88 669</b>
Executive and council		38 642	22 874	-	2 573	8 498	7 204	1 294	18%	22 874
Finance and administration		127 179	65 795	-	4 494	21 604	21 491	113	1%	65 795
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>46 077</b>	<b>37 997</b>	<b>-</b>	<b>3 821</b>	<b>15 467</b>	<b>11 723</b>	<b>3 744</b>	<b>32%</b>	<b>37 997</b>
Community and social services		30 073	20 239	-	2 511	10 199	5 915	4 283	72%	20 239
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 154	15 499	-	1 163	4 651	5 057	(405)	-8%	15 499
Housing		1 851	2 258	-	147	617	751	(134)	-18%	2 258
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>25 822</b>	<b>13 713</b>	<b>-</b>	<b>975</b>	<b>3 256</b>	<b>4 181</b>	<b>(924)</b>	<b>-22%</b>	<b>13 743</b>
Planning and development		5 080	7 757	-	415	1 527	2 376	(849)	-36%	7 787
Road transport		20 743	5 956	-	560	1 730	1 805	(75)	-4%	5 956
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>107 619</b>	<b>95 347</b>	<b>-</b>	<b>10 075</b>	<b>34 411</b>	<b>33 619</b>	<b>792</b>	<b>2%</b>	<b>95 317</b>
Energy sources		47 861	46 126	-	5 837	19 093	16 375	2 719	17%	46 126
Water management		32 679	22 829	-	2 665	9 979	8 338	1 642	20%	22 799
Waste water management		14 709	14 329	-	960	3 115	5 328	(2 213)	-42%	14 329
Waste management		12 369	12 062	-	613	2 223	3 579	(1 357)	-38%	12 062
<i><b>Other</b></i>		<b>263</b>	<b>182</b>	<b>-</b>	<b>16</b>	<b>70</b>	<b>43</b>	<b>28</b>	<b>66%</b>	<b>182</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>345 604</b>	<b>235 909</b>	<b>-</b>	<b>21 955</b>	<b>83 306</b>	<b>78 261</b>	<b>5 046</b>	<b>6%</b>	<b>235 909</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(45 430)</b>	<b>95 887</b>	<b>-</b>	<b>(7 599)</b>	<b>43 859</b>	<b>28 780</b>	<b>15 079</b>	<b>0,5239572</b>	<b>95 887</b>

## 1.3

## Table C3: Monthly Budget Statement – Financial Performance

EC106 Sundays River Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive AND Council (10: IE)		8 970	12 654	–	–	5 273	4 218	1 054	25,0%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)		7 164	9 268	–	59	3 874	3 089	784	25,4%	9 268
Vote 3 - FINANCE (12: IE)		56 792	72 678	–	4 558	39 550	24 226	15 324	63,3%	72 678
Vote 4 - Community Services (13: IE)		39 640	56 698	–	1 268	13 880	18 899	(5 020)	-26,6%	56 698
Vote 5 - Technical Services (14: IE)		187 608	180 497	–	8 471	64 589	56 608	7 981	14,1%	180 497
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	300 174	331 796	–	14 356	127 165	107 040	20 125	18,8%	331 796
Expenditure by Vote	1									
Vote 1 - Executive AND Council (10: IE)		39 836	24 232	–	2 676	8 819	7 611	1 208	15,9%	24 232
Vote 2 - CORPORATE SERVICES (11: IE)		25 777	28 247	–	1 848	6 800	8 772	(1 973)	-22,5%	28 247
Vote 3 - FINANCE (12: IE)		101 274	37 548	–	2 646	14 804	12 719	2 086	16,4%	37 548
Vote 4 - Community Services (13: IE)		57 315	47 983	–	4 303	17 143	14 594	2 549	17,5%	47 983
Vote 5 - Technical Services (14: IE)		121 402	97 899	–	10 481	35 740	34 565	1 175	3,4%	97 899
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	345 604	235 909	–	21 955	83 306	78 261	5 046	6,4%	235 909
Surplus/ (Deficit) for the year	2	(45 430)	95 887	–	(7 599)	43 859	28 780	15 079	52,4%	95 887

## 1.4 Table C4: Monthly Budget Statement – Financial Performance

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		33 321	34 950	—	2 789	11 763	9 345	2 418	26%	34 950
Service charges - Water		21 143	20 444	—	2 174	7 070	5 925	1 145	19%	20 444
Service charges - Waste Water Management		4 897	3 630	—	419	1 984	847	1 137	134%	3 630
Service charges - Waste management		6 196	7 807	—	601	2 832	2 602	229	9%	7 807
Sale of Goods and Rendering of Services		304	656	—	21	99	219	(120)	-55%	656
Agency services		2 955	3 647	—	179	754	1 216	(461)	-38%	3 647
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		3 506	13 713	—	1 077	4 272	4 571	(299)	-7%	13 713
Interest from Current and Non Current Assets		1 655	1 779	—	137	698	593	105	18%	1 779
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		38	72	—	18	79	24	55	231%	72
Licence and permits		989	1 020	—	132	412	340	72	21%	1 020
Operational Revenue		1 056	1 384	—	13	64	461	(397)	-86%	1 384
Non-Exchange Revenue										
Property rates		44 517	49 058	—	3 718	27 118	16 353	10 765	66%	49 058
Surcharges and Taxes		7 602	—	—	292	2 102	—	2 102	#DIV/0!	—
Fines, penalties and forfeits		368	1 849	—	2	30	616	(586)	-95%	1 849
Licence and permits		13	24	—	(1)	16	8	8	102%	24
Transfers and subsidies - Operational		115 209	126 565	—	199	50 893	42 188	8 704	21%	126 565
Interest		7 238	7 512	—	638	2 966	2 504	462	18%	7 512
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		167	—	—	—	—	—	—	—	—
Other Gains		215	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		251 389	274 109	—	12 408	113 152	87 811	25 340	29%	274 109
Expenditure By Type										
Employee related costs		100 772	104 674	—	9 095	37 142	34 891	2 250	6%	104 674
Remuneration of councillors		7 282	7 763	—	890	2 756	2 588	169	7%	7 763
Bulk purchases - electricity		28 363	31 950	—	3 630	13 090	7 455	5 635	76%	31 950
Inventory consumed		11 454	8 603	—	1 159	2 982	2 007	975	49%	8 628
Debt impairment		44 204	(2 956)	—	—	—	7 202	(7 202)	-100%	(2 956)
Depreciation and amortisation		36 599	29 848	—	—	—	9 949	(9 949)	-100%	29 848
Interest		11 184	2 660	—	60	364	887	(523)	-59%	2 660
Contracted services		61 575	33 765	—	2 744	13 917	8 209	5 708	70%	33 755
Transfers and subsidies		52	—	—	—	—	—	—	—	—
Irrecoverable debts written off		—	—	—	—	18	—	18	#DIV/0!	—
Operational costs		32 403	19 602	—	4 377	13 037	5 072	7 965	157%	19 588
Losses on Disposal of Assets		—	—	—	—	—	—	—	—	—
Other Losses		364	—	—	—	—	—	—	—	—
Total Expenditure		334 251	235 909	—	21 955	83 306	78 261	5 046	6%	235 909
Surplus/(Deficit)		(82 862)	38 200	—	(9 547)	29 845	9 551	20 295	0	38 200
Transfers and subsidies - capital (monetary allocations)		48 435	57 688	—	1 948	14 014	19 229	(5 215)	(0)	57 688
Transfers and subsidies - capital (in-kind)		350	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(34 077)	95 887	—	(7 599)	43 859	28 780	15 079	0	95 887
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		(34 077)	95 887	—	(7 599)	43 859	28 780	15 079	0	95 887
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(34 077)	95 887	—	(7 599)	43 859	28 780	15 079	0	95 887
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		(34 077)	95 887	—	(7 599)	43 859	28 780	15 079	0	95 887

## 1.5 Table C5: Monthly Budget Statement – Capital Expenditure

EC106 Sundays River Valley - Table C5 Monthly Budget  
Statement - Capital Expenditure (municipal vote, functional)

Vote Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 6 - Technical Services (14: CAPEX)		-	-	-	-	-	-	-		-
Vote 7 - Executive AND Council (30: CAPEX)		-	-	-	-	-	-	-		-
Vote 8 - Community Services (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 9 - Technical Services (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - Finance (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 6 - Technical Services (14: CAPEX)		-	-	-	-	-	-	-		-
Vote 7 - Executive AND Council (30: CAPEX)		-	1 300	-	-	-	433	(433)	-100%	600
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	-	-	3 566	1 957	1 609	82%	5 870
Vote 9 - Technical Services (38: CAPEX)		36 834	55 872	-	2 225	23 929	18 624	5 304	28%	55 872
Vote 10 - Finance (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	-	24	-	24	#DIV/0!	-
<b>Total Capital single-year expenditure</b>	4	48 477	63 043	-	2 225	27 518	21 014	6 504	31%	62 343
<b>Total Capital Expenditure</b>		48 477	63 043	-	2 225	27 518	21 014	6 504	31%	62 343
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 300	-	-	24	433	(409)	-94%	600
Executive and council		-	1 300	-	-	-	433	(433)	-100%	600
Finance and administration		-	-	-	-	24	-	24	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		11 643	5 870	-	-	3 566	1 957	1 609	82%	5 870
Community and social services		11 643	5 870	-	-	3 566	1 957	1 609	82%	5 870
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		2 341	12 410	-	-	3 025	4 137	(1 111)	-27%	12 410
Planning and development		-	-	-	-	-	-	-		-
Road transport		2 341	12 410	-	-	3 025	4 137	(1 111)	-27%	12 410
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		34 493	43 462	-	2 225	20 903	14 487	6 416	44%	43 462
Energy sources		2 854	4 495	-	430	467	1 498	(1 032)	-69%	4 495
Water management		1 062	14 489	-	-	-	4 830	(4 830)	-100%	14 489
Waste water management		30 577	24 478	-	1 795	20 437	8 159	12 277	150%	24 478
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	48 477	63 043	-	2 225	27 518	21 014	6 504	31%	62 343
<b>Funded by:</b>										
National Government		48 454	57 389	-	2 225	27 458	19 130	8 329	44%	57 389
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		48 454	57 389	-	2 225	27 458	19 130	8 329	44%	57 389
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		23	5 654	-	-	60	1 885	(1 825)	-97%	4 954
<b>Total Capital Funding</b>		48 477	63 043	-	2 225	27 518	21 014	6 504	31%	62 343

## 1.6 Table C6: Monthly Budget Statement - Financial Position

**EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		7 101	57 606	–	25 140	57 606
Trade and other receivables from exchange transactions		8 855	18 990	–	23 117	18 990
Receivables from non-exchange transactions		7 211	26 009	–	21 700	26 009
Current portion of non-current receivables		–	368	–	–	368
Inventory		309	299	–	316	299
VAT		24 934	7 205	–	28 100	7 205
Other current assets		36	745	–	(109)	745
<b>Total current assets</b>		<b>48 446</b>	<b>111 221</b>	<b>–</b>	<b>98 264</b>	<b>111 221</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		40 205	22 609	–	40 205	22 609
Property, plant and equipment		943 328	868 587	–	932 548	868 587
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		322	322	–	322	322
Intangible assets		–	(286)	–	–	(286)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>983 855</b>	<b>891 233</b>	<b>–</b>	<b>973 075</b>	<b>891 233</b>
<b>TOTAL ASSETS</b>		<b>1 032 301</b>	<b>1 002 453</b>	<b>–</b>	<b>1 071 339</b>	<b>1 002 453</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	(148)	–
Consumer deposits		84	2 637	–	83	2 637
Trade and other payables from exchange transactions		126 723	63 828	–	119 137	63 828
Trade and other payables from non-exchange transactions		0	9 209	–	20 901	9 209
Provision		9 687	8 746	–	9 687	8 746
VAT		24 082	(256)	–	31 557	(256)
Other current liabilities		902	754	–	902	754
<b>Total current liabilities</b>		<b>161 477</b>	<b>84 917</b>	<b>–</b>	<b>182 118</b>	<b>84 917</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		51 659	41 877	–	51 659	41 877
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		6 711	5 112	–	6 711	5 112
<b>Total non current liabilities</b>		<b>58 370</b>	<b>46 989</b>	<b>–</b>	<b>58 370</b>	<b>46 989</b>
<b>TOTAL LIABILITIES</b>		<b>219 848</b>	<b>131 906</b>	<b>–</b>	<b>240 488</b>	<b>131 906</b>
<b>NET ASSETS</b>	<b>2</b>	<b>812 453</b>	<b>870 547</b>	<b>–</b>	<b>830 851</b>	<b>870 547</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		854 751	874 081	–	790 150	874 081
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>854 751</b>	<b>874 081</b>	<b>–</b>	<b>790 150</b>	<b>874 081</b>

## 1.7 Table C7: Monthly Budget Statement – Cashflow

EC106 Sundays River Valley - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		33 614	37 859	–	2 421	(4 476)	12 620	(17 095)	-135%	–
Service charges		10 351	69 119	–	(1 205)	(11 033)	27 612	(38 645)	-140%	–
Other revenue		25 692	8 651	–	1 211	84	2 884	(2 800)	-97%	–
Transfers and Subsidies - Operational		141 270	113 539	–	(14 154)	6 945	37 010	(30 065)	-81%	35 550
Transfers and Subsidies - Capital		29 018	57 688	–	10 551	11 567	19 229	(7 662)	-40%	–
Interest		1 442	1 779	–	124	671	593	78	13%	1 779
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		(324 878)	(209 308)	–	(25 962)	(134 852)	(58 215)	(76 637)	132%	(209 308)
Interest		–	(2 660)	–	–	–	(887)	887	-100%	(2 660)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(83 491)</b>	<b>76 666</b>	<b>–</b>	<b>(27 014)</b>	<b>(131 094)</b>	<b>40 846</b>	<b>171 940</b>	<b>421%</b>	<b>(174 639)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Capital assets		(47 386)	(63 043)	–	–	–	(21 014)	21 014	-100%	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(47 386)</b>	<b>(63 043)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(21 014)</b>	<b>(21 014)</b>	<b>100%</b>	<b>–</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	(76)	(148)	–	(148)	#DIV/0!	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(76)</b>	<b>(148)</b>	<b>–</b>	<b>148</b>	<b>#DIV/0!</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(27 090)</b>	<b>(131 242)</b>	<b>19 832</b>			<b>(174 639)</b>
Cash/cash equivalents at beginning:		–	–	–	–	–	–			–
Cash/cash equivalents at month/year end:		(130 877)	13 623	–	(27 090)	(131 242)	19 832			(174 639)

1.8 Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October 2024

EC106 Sundays River Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 948	6 353	—	777	2 305	2 118	187	9%	6 353
Pension and UIF Contributions		—	—	—	—	—	—	—		—
Medical Aid Contributions		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		—	—	—	—	—	—	—		—
Cellphone Allowance		670	719	—	58	230	240	(9)	-4%	719
Housing Allowances		300	312	—	25	100	104	(4)	-4%	312
Other benefits and allowances		363	379	—	30	121	126	(5)	-4%	379
<b>Sub Total - Councillors</b>		<b>7 282</b>	<b>7 763</b>	<b>—</b>	<b>890</b>	<b>2 756</b>	<b>2 588</b>	<b>169</b>	<b>7%</b>	<b>7 763</b>
<b>% increase</b>	4		<b>6,6%</b>							<b>6,6%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 739	4 898	—	401	1 704	1 633	71	4%	4 898
Pension and UIF Contributions		11	11	—	1	4	4	(0)	-6%	11
Medical Aid Contributions		—	—	—	—	—	—	—		—
Overtime		—	—	—	—	—	—	—		—
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		865	913	—	72	287	304	(17)	-6%	913
Cellphone Allowance		120	127	—	10	40	42	(2)	-6%	127
Housing Allowances		192	203	—	16	64	68	(4)	-6%	203
Other benefits and allowances		1	1	—	0	0	0	(0)	-2%	1
Payments in lieu of leave		(637)	—	—	—	—	—	—		—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations	2	206	—	—	—	—	—	—		—
Entertainment		—	—	—	—	—	—	—		—
Scarcity		223	240	—	19	76	80	(4)	-6%	240
Acting and post related allowance		—	—	—	—	—	—	—		—
In kind benefits		—	—	—	—	—	—	—		—
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 719</b>	<b>6 394</b>	<b>—</b>	<b>518</b>	<b>2 174</b>	<b>2 131</b>	<b>43</b>	<b>2%</b>	<b>6 394</b>
<b>% increase</b>	4		<b>11,8%</b>							<b>11,8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		61 222	63 335	—	5 844	23 806	21 112	2 694	13%	63 335
Pension and UIF Contributions		10 798	11 396	—	989	4 101	3 799	302	8%	11 396
Medical Aid Contributions		4 543	4 945	—	386	1 578	1 648	(71)	-4%	4 945
Overtime		4 467	4 466	—	468	2 003	1 489	514	35%	4 466
Performance Bonus		4 625	4 578	—	—	—	1 526	(1 526)	-100%	4 578
Motor Vehicle Allowance		5 937	6 244	—	500	2 143	2 081	62	3%	6 244
Cellphone Allowance		768	923	—	76	301	308	(7)	-2%	923
Housing Allowances		547	550	—	49	188	183	5	2%	550
Other benefits and allowances		1 183	1 209	—	196	566	403	163	40%	1 209
Payments in lieu of leave		—	—	—	—	—	—	—		—
Long service awards		288	14	—	37	141	5	136	3014%	14
Post-retirement benefit obligations	2	276	531	—	—	59	177	(118)	-67%	531
Entertainment		—	—	—	—	—	—	—		—
Scarcity		—	—	—	—	—	—	—		—
Acting and post related allowance		1 513	1 231	—	221	626	410	215	53%	1 231
In kind benefits		—	—	—	—	—	—	—		—
<b>Sub Total - Other Municipal Staff</b>		<b>96 167</b>	<b>99 420</b>	<b>—</b>	<b>8 767</b>	<b>35 510</b>	<b>33 140</b>	<b>2 370</b>	<b>7%</b>	<b>99 420</b>
<b>% increase</b>	4		<b>3,4%</b>							<b>3,4%</b>
<b>Total Parent Municipality</b>		<b>109 168</b>	<b>113 576</b>	<b>—</b>	<b>10 176</b>	<b>40 440</b>	<b>37 859</b>	<b>2 581</b>	<b>7%</b>	<b>113 576</b>
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>109 168</b>	<b>113 576</b>	<b>—</b>	<b>10 176</b>	<b>40 440</b>	<b>37 859</b>	<b>2 581</b>	<b>7%</b>	<b>113 576</b>
<b>% increase</b>	4		<b>4,0%</b>							<b>4,0%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>101 887</b>	<b>105 814</b>	<b>—</b>	<b>9 285</b>	<b>37 684</b>	<b>35 271</b>	<b>2 413</b>	<b>7%</b>	<b>105 814</b>



## PART 3 - REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN POLICY

### **OCTOBER 2024 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.

#### **PROGRESS AND COMPLIANCE**

##### Progress

The authorized Supply Chain Management (SCM) Policy has been reviewed to ensure that task segregation and controls are being followed in the supply chain operations. To ensure compliance with the Supply Chain Policy and Preferential Procurement Regulation, the SCM department continues to use the checklists developed in the previous fiscal year for a range of transaction values of goods and services. SCM officials have received training to enable them to carry out SCM policy.

The handling of contracts has slightly improved; each appointment has a contract in place, which was an issue noted by the AG during the previous fiscal year. SCM continues to have trouble obtaining monitoring reports from the user departments.

The office utilises the integrated financial system (R-Data) which allows procurement to comply to MSCOA requirements. R-data conducted a refresher training for SCM officials on the 16<sup>th</sup> of September 2024 and for Personal Assistants on 27<sup>th</sup> of September 2024.

## **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 adhoc bases.

## **Functioning of SCM Unit**

- Declaration of Interest for 2024/25 financial year is signed by SCM personnel. None of SCM personnel have declared any interest.

## **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**

There are delays on sitting of BAC, causing SCM to re-schedule the meetings.

## **Procurement Plans**

Procurement Plan for the 2024/25 financial year was approved by the Accounting Officer.

## **Supplier Performance**

All service providers for the month of October performed as per signed contracts.

## **REPORT ON STATUS OF TENDERS**

DESCRIPTION	ADVERTISED DATE	CLOSING DATE	STATUS
PROVISION OF TRACKER SERVICES FOR MUNICIPAL VEHICLES FOR 36 MONTHS.	12-Sep-24	3-Oct-24	ON ADJUDICATION STAGE
SUPPLY AND DELIVERY OF WATER AND WASTE-WATER TREATMENT CHEMICALS TO SRVM	29-Oct-24	10-Dec-24	ADVERTISED CLOSING DATE 10 DECEMBER 2024
APPOINTMENT OF A PANEL OF 3 SERVICE PROVIDER FOR THE PROVISION OF CLOSE PROTECTION SERVICE FOR PRINCIPALS OF SUNDAYS RIVER LOCAL MUNICIPALITY INCLUDING COUNCILLORS ON AN AS AND WHEN BASIS FOR A PERIOD OF THREE (3) YEARS (36 MONTHS)	19-Aug-24	6-Sep-24	ON ADJUDICATION STAGE
APPOINTMENT OF A PANEL OF SERVICE PROVIDERS FOR THE PROVISION OF PHYSICAL SECURITY GUARDING SERVICES FOR A PERIOD OF 36 MONTHS	19-Aug-24	6-Sep-24	ON ADJUDICATION STAGE
COMPILATION OF GENERALL EVEALUATION ROLL	5-Aug-24	16-Sep-24	ON ADJUDICATION STAGE
INSTALLATION OF ENERGY SAVING LIGHTS IN SRVM	1-Oct-24	21-Oct-24	ON ADJUDICATION STAGE

#### AWARDED BIDS OCTOBER 2024

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE
SUPPLY AND DELIVERY OF MATERIAL FOR 60	SKV CONSTRUCTI ON	SRVM-RFQ 10/2025	R216 000,00	2024/10/17

WATTS LED STREETLIGHTS				
HIRING OF 20 TON WHEELED EXCAVATOR ON WET RATE	LOPPSY TRADING CC	SRVM-RFQ 11/2025	R81 056,96	2024/10/17
SUPPLY AND DELIVERY OF 5000LT WATER TANKS FOR SRVM WARDS	IZIPHUMO COMMODITY TRADERS CC	SRVM-RFQ-12/2025	R165 000,00	2024/10/29

### **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 October 2024 amount **R 404 060.46**

Payment Date	Supplier Name	Details	Deviation Type	R	Comments
01-Oct-24	Abilia Trading75	tyre Repairs for JY 167 EC	Sole Supplier	R2 286,21	Nelis is the Sole Supplier of Repairs for Tyres and other minor mechanical in Kirkwood.
04-Oct-24	CFAO Mobility Algoa Toyota Uitenhage	Repairs of JNP 454 EC	Sole Supplier	R12 997,12	Toyota is the Sole service provider for all Toyota vehicles. They have better knowledge of their parts and products our vehicles is Toyota.
09-Oct-24	Emerald Fire Trading 55 CC	Security gate for the office of MM to be installed and fixing the door, remote control and lock for the office of the MM	Emergency	R23 000,00	Emergency security door to be put in the office of the MM as the laptop may be stolen, need to have emergency security door placed, CCTV, remote gate and fixing of all entrance doors to the office of the MM as security measures.
09-Oct-24	Arena Holdings (Pty) Ltd	Advert for Panel of 3 Service Providers for the Close Protection services for Principals of SRLM including Councillors for a period of 3 years	Sole Supplier	R29 583,75	Arena Holdings is the sole publisher of the Herald Newspapers. Therefore, when the Municipality needs to advertise locally, it uses the Herald newspaper as it covers all the areas in Sundays River Valley.
09-Oct-24	Arena Holdings (Pty) Ltd	Erratum advert for Valuation Roll	Sole Supplier	R6 762,00	Arena Holdings is the sole publisher of the Herald Newspapers. Therefore, when the Municipality needs to advertise locally, it uses the Herald newspaper as it covers all the areas in Sundays River Valley.
09-Oct-24	Arena Holdings (Pty) Ltd	Advert for the provision of physical security guarding services for a period of 36 months	Sole Supplier	R29 583,75	Arena Holdings is the sole publisher of the Herald Newspapers. Therefore, when the Municipality needs to advertise locally, it uses the Herald newspaper as it covers all the areas in Sundays River Valley.
16-Oct-24	CFAO Mobility Algoa Toyota Uitenhage	Services of HWW 890 EC	Sole Supplier	R8 183,98	Toyota is the Sole service provider for all Toyota vehicles. They have better knowledge of their products.
16-Oct-24	CFAO Mobility Hino Algoa PE	Repairs of Hino HVC 760 EC	Emergency	R9 236,54	Toyota is the Sole service provider for all Toyota vehicles. They have better knowledge of their products and services that includes Repairs.
16-Oct-24	Kelston Motors (Pty) Ltd	Repairs of JHX 941 EC	Sole Supplier	R20 346,84	VW SA is the sole supplier of VW cars in RSA, they have better knowledge of their products and repairs.
16-Oct-24	Precision Tow-In	Tow-in for JNP 454 EC fire Bakkie	Emergency	R3 650,00	JNP 454 Fire Bakkie had a breakdown of upper ball joint could not drive. It has been stationed on the road, then we requested a tow-in to the dealer.
23-Oct-24	Syragyn	Urgent repairs to Valencia Pump	Emergency	R165 467,75	Valencia and CBD is supplied by a 2 Megaliter concrete reservoir that is fed by two booster pumps located at Caesars dam Water Treatment Works. Due to high demand of water these pumps are pumping 24/7 simultaneously and yet they are meant to alternate, this is purely to give each pump resting time to prolong the lifespan of the pumps. This is not possible during the Citrus pick season as all townships are flooded by immigrants looking for work opportunities.
23-Oct-24	CFAO Mobility William Hunt PE Knight ST & Moffat Express Fairriver	Service Payment for HXL 754 EC	Sole Supplier	R3 672,30	Williams Hunt is the sole service provider of Chevrolet vehicles in S.A. they have best knowledge and understands of their parts and repairs.
24-Oct-24	Barkhuizen Tyre Services CC	Repairs of JGH 674 EC	Emergency	R4 335,50	JGH 674 had emergency of breakdown where it could not work and the community will suffer on waste removal. We had to ask service provider to help in on site to repair the manifold, silencer of the truck.
24-Oct-24	Arena Holdings (Pty) Ltd	Tender Cancellation	Sole Supplier	R6 085,80	The Municipality needed to do tender cancellation of operation, maintenance and management of landfill site for 36 months and Arena Holding is the only service provider that does publication for entire region and we did not have any other choice, but to utilise them.
24-Oct-24	Arena Holdings (Pty) Ltd	Advert for Valuation Roll to be published on the Herald newspaper on 05 August 2024	Sole Supplier	R40 572,00	Arena Holdings is the sole publisher of the Herald Newspapers. Therefore, when the Municipality needs to advertise locally, it uses the Herald newspaper as it covers all the areas in Sundays River Valley.
28-Oct-24	CFAO Mobility Hino Algoa PE	Repairs of JGH 674 EC	Sole Supplier	R8 713,17	Toyota is the manufacturer of Toyota vehicle. Technicians and Repairs they have 100% knowledge of their designs products of parts. It is impossible to follow the ethical procurement for repairs to move to another service provider.
30-Oct-24	Arena Holdings (Pty) Ltd	Advert for provision of tracker services to be published on the Herald newspaper on 13 September 2024	Sole Supplier	R29 583,75	Arena Holdings is the sole publisher of the Herald Newspapers. Therefore, when the Municipality needs to advertise locally, it uses the Herald newspaper as it covers all the areas in Sundays River Valley.
			<b>Total</b>	<b>R404 060,46</b>	

## **IRREGULAR EXPENDITURE**

In compliance with Section 32 of the MFMA, Irregular, fruitless and wasteful expenditure amounts to **R 2 080 427.20** for the month of October 2024. The expenditure is broken down into the following categories:

- Total of Irregular Expenditure for Capital Projects amounts to **R 0**
- Total of Irregular Expenditure for Operational Expenditure amounts to **R2 016 693.13**
- Total of Fruitless and Wasteful Expenditure amounts to **R 63 734.07**

Reasons for Irregular Expenditure is due to poor planning which leads to direct appointment of security service provider without following the processes. Contract for the consultants that was not renewed but still paid by the municipality as well as the consultants that exceeded the contract price but are still utilised by the municipality.

Detailed Irregular, Fruitless and Wasteful Expenditure schedules are stated in the pages which follow:

Register of Unauthorised, Irregular, Fruitless and Wasteful Expenditure								
		SUNDAYS RIVER VALLEY MUNICIPALITY - IRREGULAR						
		Transaction details				Person liable (Official or Political Office)		Type of Prohibited Expenditure
Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident		
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Oct-24	OB 000063154	R7 920,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Oct-24	OB 000063154	R8 400,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Oct-24	OB 000063154	R5 760,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Oct-24	OB 000063154	R5 280,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Mazizi Amahle Armed Security Services	Security Services from 15/09/2024 to 15/10/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	30-Oct-24	OB 000063206	R379 687,47	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
Vusa Ithemba	Security Services from 16 September until 15 October 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	30-Oct-24	OB 000063207	R562 917,19	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
Eagle Time Security	Security services for the month of October 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	30-Oct-24	OB 000063213	R38 143,32	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
Mazizi Amahle Armed Security Services	Provision of Close Protection services for Councillor	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Oct-24	OB 000063161	R60 387,28	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
Mazizi Amahle Armed Security Services	Provision of Close Protection services for Director Corporate Services	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Oct-24	OB 000063161	R78 304,08	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
Mazizi Amahle Armed Security Services	Provision of Close Protection services for the Mayor	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Oct-24	OB 000063161	R78 598,39	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
R-DATA	Annual maintenance from 1 July 2024 until 30 June 2025	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	15-Oct-24	OB 000063131	R397 440,00	The contract ended in June 2024 and there was no extension that was done.	Chief Financial Officer	Irregular
West Rand Consulting	AFS and FAR submission	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	28-Oct-24	OB 000063201	R322 308,42	Exceeded the contract amount that the service provider was appointed for.	Chief Financial Officer	Irregular
Vusa Ithemba	Provision of security services for Enon satellite office in September 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	30-Oct-24	OB 000063228	R33 403,59	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
Eagle Time Security	Security services for the month of September 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	01-Oct-24	OB 000063019	R38 143,39	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
					R2 016 693,13			

## FRUITLESS AND WASTEFUL EXPENDITURE FOR OCTOBER 2024

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 72 Reports are tabled to council during the applicable reporting periods.	20/09/2024	1287	15,16	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/07/2024	1287	387,53	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/09/2024	1287	38,20	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1287	520,30	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	18/09/2024	1287	42,85	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/09/2024	1287	118,49	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/09/2024	1287	92,49	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/09/2024	1287	10,42	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19/09/2024	1287	15,99	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/09/2024	1287	23,53	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	37,51	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	15,56	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	13,67	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	25,83	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	26,02	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	15,56	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	13,67	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Nov-24	1278	520,30	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16/09/2024	1278	25,65	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	17/09/2024	1278	112,90	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure



Eskom Bulk	ACC#306 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	17/09/2024	1278	42,681.05	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/09/2024	1278	15,67	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19/09/2024	1278	2,62	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/09/2024	1278	92,49	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26/09/2024	1278	606,59	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26/09/2024	1278	2703,03	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19/09/2024	1278	283,32	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Telkom SA	ACC#1035 9/212-552-492	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	27/08/2024	1278	891,68	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/07/2024	1307	-257,72	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/07/2024	1307	-910,94	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/07/2024	1307	0.00	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	282,76	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	188,51	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	25,92	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	25,92	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	94,25	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	235,64	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	235,64	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	235,64	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	45,48	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	1,36	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	6,10	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1/10/2024	1315	25,92	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Auditor General	ACC#81 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	30/09/2024	1315	21,16	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 ESKOM HOLDIN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	11/9/2024	1308	-520,30	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 ESKOM HOLDIN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	11/9/2024	1308	-13,67	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 ESKOM HOLDIN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	11/9/2024	1308	-15,56	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16/08/2024	1314	17,04	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1314	105,59	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1314	81,46	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1314	80,09	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1314	86,84	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/08/2024	1314	168,37	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/08/2024	1314	167,24	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9/9/2024	1323	1420,70	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 ESKOM HOLDIN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/09/2024	1319	-92,49	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	14/10/2024	1328	141,21	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/09/2024	1328	20,32	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/10/2024	1328	525,34	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/10/2024	1328	96,35	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

