

# **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 30 November 2024**



**Sundays River Valley**  

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**Municipality**

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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 30 November 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 November 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 November 2024.
2. That Finance and Administration Committee notes the Section 71 budget statement for November 2024 will be published in the municipal website.
3. That Finance and Administration Committee notes the Section 71 budget statement reports for November 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

Statement - Revenue Financial Performance - M05 November					
Description	Original Budget	Monthly actual - Nov	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Revenue</b>					
<b>Exchange Revenue</b>					
Service charges - Electricity	34 950 435	3 325 983	15 088 743	14 562 681	- 526 062
Service charges - Water	20 444 334	1 578 287	8 656 852	8 518 473	- 138 380
Service charges - Waste Water Management	3 629 816	433 252	2 417 418	1 512 423	- 904 994
Service charges - Waste management	7 807 426	507 930	3 339 500	3 253 094	- 86 406
Sale of Goods and Rendering of Services	656 017	12 361	111 125	273 340	162 215
Agency services	3 646 767	-	754 175	1 519 486	765 311
Interest earned from Receivables	13 712 539	1 076 080	5 348 252	5 713 558	365 306
Interest from Current and Non Current Assets	1 778 550	119 290	817 078	741 063	- 76 015
Rental from Fixed Assets	71 576	16 566	95 593	29 823	- 65 770
Licence and permits	1 020 231	-	412 368	425 096	12 728
Operational Revenue	1 383 645	13 575	77 690	576 519	498 829
<b>Non-Exchange Revenue</b>			-	-	-
Property rates	49 057 562	3 396 705	30 514 391	20 440 651	- 10 073 740
Surcharges and Taxes	-	570 809	2 672 904	-	2 672 904
Fines, penalties and forfeits	1 848 580	2 000	31 700	770 242	738 542
Licence and permits	24 259	101 586	117 962	10 108	- 107 854
Transfers and subsidies - Operational	126 564 500	1 844 762	52 737 396	52 735 208	- 2 188
Interest	7 512 338	808 665	3 774 561	3 130 141	- 644 420
Gains on disposal of Assets	-	-	-	-	-
			-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>274 108 575</b>	<b>13 807 851</b>	<b>126 967 707</b>	<b>114 211 906</b>	<b>- 12 755 801</b>

3.2.1 The summary of Financial Performance shows the actual monthly operating revenue of R13,8 million. Year-to- date actual operating revenue of R127 million compared to the year-to-date budgeted operating revenue of R114,2 million results in a negative variance of R12,8 million.

### VARIANCE EXPLANATIONS:

**SERVICE CHARGES** – The variance in service charges between the YTD actuals and YTD is higher for waste-water management than other service charges. It is noted that on average the Municipality bills an average of R420 thousand whereas the municipality budgeted revenue of R375 thousand per month.

**AGENCY FEES** – The reason for the variance between the YTD actual and YTD budget is caused by the change effected in the SLA for the Department of Transport. Percentage allocations have been revisited resulting in lower income for the municipality.

**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 therefore no cause for concern is warranted.

3.2.2 Monthly actual operating expenditure for the month ending 30 November 2024 amounts to R21,1 million. Year to- date actual operating expenditure of R104,4 million compared to the year-to-date budgeted operating expenditure of R98,3 million resulting in a negative variance of R6,2 million.

ment - Expenditure Financial Performance- M05 November					
	Original Budget	Monthly actual - Nov	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Expenditure By Type</b>					
Employee related costs	104 673 910,00	11 576 489,00	48 718 276,20	43 614 129,17	- 5 104 147
Remuneration of councillors	7 762 759,00	638 780,00	3 395 240,14	3 234 482,92	- 160 757
Bulk purchases - electricity	31 949 779,00	2 281 560,00	15 371 510,57	13 312 407,92	- 2 059 103
Inventory consumed	8 602 623,00	155 201,00	3 137 563,38	3 584 426,25	446 863
Debt impairment	- 2 955 686,00	-	-	- 1 231 535,83	- 1 231 536
Depreciation and amortisation	29 848 278,00	-	-	12 436 782,50	12 436 783
Interest	2 659 742,00	264 670,00	628 605,18	1 108 225,83	479 621
Contracted services	33 764 978,00	2 508 005,00	16 424 591,47	14 068 740,83	- 2 355 851
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	-	11 119,00	6 869,00	-	- 6 869
Operational costs	19 602 320,00	3 732 130,00	16 769 288,49	8 167 633,33	- 8 601 655
Losses on Disposal of Assets	-	-	-	-	-
Other Losses	-	-	-	-	-
<b>Total Expenditure</b>	<b>235 908 703,00</b>	<b>21 145 716,00</b>	<b>104 451 944,43</b>	<b>98 295 292,92</b>	<b>- 6 156 652</b>

#### **VARIANCE EXPLANATIONS:**

**BULK ELECTRICITY** – The variance for bulk expenditure was higher at the beginning of the financial year how ever this is starting to even out as the months progress.

**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.

**CONTRACTED SERVICES** – the large variance between the actual expenditure and the budget is attributable to the high cost of security services being R900 thousand against the total contracted services of R2,5 million.

**OPERATIONAL COST** – The large variance between the YTD budget and YTD actual is attributable to large payments being made towards Eskom and Audit Fees.

#### **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 R3,5 million for the month ended 30 November 2024. The year-to-date actual operating revenue compared to the actual expenditure year to date, has a surplus of R40,3 million against the year-to-date budget of R39,8 million.

<b>e-Summary (revenue and expenditure) - M05 November 2024</b>					
<b>Description</b>	<b>Original Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>	<b>YTD variance</b>
	R	R	R	R	R
Total Revenue (excluding capital transfers and contributions)	274 108 575,00	13 807 851	126 967 707	114 211 906	- 12 755 801
Total Expenditure	235 908 703,00	21 145 716	104 451 944	98 295 293	- 6 156 652
<b>Surplus/(Deficit)</b>	<b>38 199 872,00</b>	<b>- 7 337 865</b>	<b>22 515 762</b>	<b>15 916 613</b>	<b>- 6 599 149</b>
Transfers and subsidies - capital (monetary allocations)	57 388 550,00	3 805 396	17 818 645	23 911 896	6 093 251
Transfers and subsidies - capital (in-kind)		-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>95 588 422,00</b>	<b>- 3 532 469</b>	<b>40 334 407</b>	<b>39 828 509</b>	<b>- 505 898</b>

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

Project Name	2024 ORIG BUDGET	202410 ACTUAL	202411 ACTUAL	YTD	BUDGET YTD	VARIANCE
Emergency Maintenance:Transport Assets	456 087	109 802	71 852	281 658	190 036	- 91 622
Preventative Maintenance:Transport Assets	228 043	53 130	66 739	110 141	95 018	- 15 123
Building Maintenance	350 000		12 730	35 261	145 833	110 572
Hall Maintenance (All Halls)	350 000			8 340	145 833	137 493
Establishment & Maintenance of parks playgrounds and sportfields	250 000			1 285	104 167	102 882
Library	210 000			10 031	87 500	77 469
Landfillsite	2 173 913	137 134		238 784	905 797	667 013
Water Supply Infrastructure - Water Treatment - External Facilities	434 783	205 582		231 332	181 160	- 50 172
Roads Civil structure	347 826			1 913	144 928	143 014
Public Lighting	255 409	256 500		311 715	106 420	- 205 295
Waste Water Treatment Works	729 739			1 410	304 058	302 647
Jetting Service	228 043			55 167	95 018	39 851
Public Ablution Facilities Maintenance	25 000				10 417	10 417
Sportfields upkeep	418 269				174 279	174 279
Library Equipment maintenance-	60 000				25 000	25 000
Maintenance of Vehicle	100 000	7 374	7 556	14 930	41 667	26 737
Traffic Maintenance of Building	18 243				7 601	7 601
Calibration of Road Worthy Testing Equipment & Courier Service	130 435				54 348	54 348
Calibration of Prolaser Speed Machines done yearly according to Act 93/1996	18 243	2 850		2 850	7 601	4 751
Refuse Machinery and Equipment	26 087				10 870	10 870
Water Pump Station - Pipe Works	434 783				181 160	181 160
Water Supply Infrastructure - Pump Station	434 783				181 160	181 160
Water Supply Infrastructure - Reservoirs	565 548	175 438		175 438	235 645	60 207
Resealing of Roads	100 000				41 667	41 667
Bulk Aggregates	100 000				41 667	41 667
Road marking and signs	300 000				125 000	125 000
Civil Structure	273 652				114 022	114 022
Side walks	136 826				57 011	57 011
Storm Water Drainage	300 000				125 000	125 000
Website Maintenance	180 435	125 423		125 423	75 181	- 50 242
Network Equipment and Transformers	346 626			214 349	144 428	- 69 922
Bush Clearing	273 652			59 600	114 022	54 422
Pump Stations	218 922			25 000	91 218	66 218
Website Maintenance: Internet Charge	456 087		2 305 641	2 305 641	190 036	
Website Maintenance: Wireless Network	164 191		93 404	93 404	68 413	
Corrective Maintenance: Roads Infrastructure	100 000		1 670	1 670	41 667	
Corrective Maintenance: Roads Infrastructure	100 000		146 290		41 667	
Storm Water Drainage	347 826	84 500	25 000	170 205	144 928	- 25 278
<b>Total repairs and maintenance</b>	<b>11 643 451</b>	<b>1 157 733</b>	<b>2 730 882</b>	<b>4 475 548</b>	<b>4 851 438</b>	<b>2 434 822</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 November 2024 amount to R11,6 million. The YTD actual amounts to R48,9 million against the YTD budget of R44 million.



STAFF BENEFITS					
Description	Original Budget 2024/25	Monthly actual - Nov	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>					
<b>Other Municipal Staff</b>					
Basic Salaries and Wages	63 335 228	5 501 653,85	29 307 540,37	26 389 678	(2 917 862)
Pension fund and UIF Contributions	11 395 679	987 597,38	5 088 169,79	4 748 200	(339 970)
Medical Aid Contributions	4 945 001	399 508,32	1 977 174,98	2 060 417	83 242
Overtime	4 466 085	309 573,52	2 301 239,77	1 860 869	(440 371)
Annual Bonus	4 577 721	3 061 553,47	3 061 553,47	1 907 384	(1 154 170)
Motor Vehicle Allowance	6 243 842	500 462,94	2 643 770,46	2 601 601	(42 170)
Cellphone Allowance	922 765	75 544,07	376 048,97	384 485	8 436
Housing Allowance	549 692	53 118,37	240 856,84	229 038	(11 819)
Other Benefits and Allowances	1 739 853	138 885,10	774 829,94	724 939	(49 891)
Long Service Awards	13 559	13 856,08	154 594,86	5 650	(148 945)
Acting and post related allowance	90 899	16 343,49	99 877,43	37 875	(62 003)
<b>Sub-total Other Municipal Staff</b>	<b>98 280 324</b>	<b>11 058 097</b>	<b>46 025 657</b>	<b>40 950 135</b>	<b>(5 075 522)</b>
<b>Senior Managers of the Municipality</b>			-	-	-
Basic Salaries and Wages	4 897 975	400 700,07	2 104 216,33	2 040 823	(63 393)
Pension fund and UIF Contributions	11 255	885,60	4 399,80	4 690	290
Motor Vehicle Allowance	912 827	71 830,91	359 154,73	380 345	21 190
Cellphone Allowance	1 024 429	10 000,00	188 844,90	426 845	238 001
Housing Allowance	203 328	16 000,00	80 000,00	84 720	4 720
Other Benefits and Allowances	290	59,32	193,98	121	(73)
Scarcity	240 396	18 916,99	94 584,97	100 165	5 580
<b>Sub-total Senior Managers</b>	<b>7 290 500</b>	<b>518 393</b>	<b>2 831 395</b>	<b>3 037 708</b>	<b>206 314</b>
<b>Total Employee Cost</b>	<b>105 570 824</b>	<b>11 576 489</b>	<b>48 857 052</b>	<b>43 987 843</b>	<b>(4 869 208)</b>

### 3.2.6 EXPENDITURE: REMUNERATION OF COUNCILLORS

Remuneration of Councillors					
Description	Original Budget 2024/25	Monthly actual - Nov	YearTD actual	YearTD budget	YTD variance
<b>R thousands</b>	R	R	R	R	R
Basic Salary	6 353 155	525 830,58	2 830 494,48	2 647 147,92	- 183 346,56
Cellphone Allowance	718 848	57 600,00	288 000,00	299 520,00	11 520,00
Housing Allowance	312 000	25 000,00	125 000,00	130 000,00	5 000,00
Office Bearer Allowance	66 756	5 072,00	25 964,24	27 815,00	1 850,76
Out of pocket expenses	3 458	277,00	1 335,24	1 440,83	105,59
Travelling allowance	312 000	25 000,00	125 000,00	130 000,00	5 000,00
	<b>7 766 217</b>	<b>638 780</b>	<b>3 395 794</b>	<b>3 235 924</b>	<b>(159 870)</b>

Remuneration of councillors for the month of November 2024 amounts to R639 thousand. The YTD actual amounts to R3,4 million against the YTD budget of R3,2 million which amounts to a variance of R160 thousand.

## 3.3 FINANCIAL POSITION OVERVIEW

### 3.3.1 Ratios

RATIO		NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION
				" R 000 "	
B. Debtors Management					
	Net Debtors Days	30 days		263 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	201 931 920	
			Bad debts Provision	160 897 963	
			Billed Revenue	63 405 295	
C. Liquidity Management					
	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	1 - 3 Months		-1 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	14 773 353	
			Unspent Conditional Grants	16 949 053	
			Overdraft	-	
			Short Term Investments	-	
			Total Annual Operational Expenditure	21 145 716	
	Current Ratio	1.5 - 2:1		0.50	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	91 985 560	
			Current Liabilities	183 440 738	
D. Liability Management					
	Debt (Total Borrowings) / 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	4 750 435	
D. Expenditure Management					
	Remuneration as % of Total Operating Expenditure	25% - 40%		59%	This ratio is at 59% which is above the norm of 40%. This is partly attributable to the payment of bonuses in November
			Employee/personnel related cost	11 576 489	
			Councillors Remuneration	638 780	
			Total Operating Expenditure	21 145 716	
	Contracted Services / Total Operating Expenditure x100	2% - 5%		12%	Contracted services form a sufficient amount of the total operating expenditure which is above the norm.
			Contracted Services	2 508 005	
			Total Operating Expenditure	21 145 716	
			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	Oct-24		Nov-24		Movement
	R	R	R	R	
Cash and cash equivalent	25 139 848,00	14 773 353,00	-	10 366 495,00	
<b>Total cash and cash equivalent</b>	<b>25 139 848,00</b>	<b>14 773 353,00</b>	<b>-</b>	<b>10 366 495,00</b>	
Unspent grant	20 901 411,76	16 949 053,26	-	3 952 358,50	
SARS				-	
Payable from exchange	78 154 260,00	81 774 867,00		3 620 607,00	
<b>Total commitments</b>	<b>(99 055 671,76)</b>	<b>(98 723 920,26)</b>		<b>331 751,50</b>	
<b>Surplus/Shortfall</b>	<b>- 73 915 823,76</b>	<b>- 83 950 567,26</b>	<b>-</b>	<b>10 034 743,50</b>	

The municipality has insufficient money to meet all its commitments. A shortfall of R84 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 @ November 2024
Municipal Infrastructure Grant	Capital	Conditional	-		24 005 869,57	15 730 791,27	8 275 078,30
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	4 191 695,84	4 485 304,16
Small Town Revitalisation	Capital	Conditional	-		-	-	-
Financial Management Grant	Operating	Conditional	-		3 800 000,00	1 244 187,59	2 555 812,41
Environmental District Grant	Operating	Conditional			199 999,95		199 999,95
EPWP	Operating	Conditional	-		750 434,79	236 272,00	514 162,79
			-	-	<b>39 341 999,96</b>	<b>22 392 946,70</b>	<b>16 949 053,26</b>

Unspent conditional grants in the table above reflect a total balance of R16,9 million as of November 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.
- EPWP – R308 thousand was received however VAT setups must be corrected to ensure correct recording of financial transactions.
- An addition of R482 609 was received for EPWP
- 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 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

Outstanding creditors total to R81,2 million as of November 2024.

Below find top ten creditors of the municipality.

TOP 10 CREDITORS M05 NOVEMBER						
Supplier Number	Supplier Name	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS +
248	WATER AND SANITATION	53 923 677,00	876 559,00	939 499,00	1 019 212,00	51 088 407,00
306	ESKOM BULK	13 115 891,26	2 878 685,43	4 216 836,55	6 012 721,34	7 647,94
906	SOUTH AFRICAN LOCAL GOV	2 573 294,00				2 573 294,00
81	AUDITOR GENERAL	3 828 768,70	2 357 196,19	1 354 792,51		116 780,00
1135	VUSA ITHEMBA	562 293,77	562 293,77			
629	MAZIZI AMAHLE	376 059,00	376 059,00			
404	IBHABHATHANE TRADING	710 881,00	1 985 698,00	- 1 985 698,00		710 881,00
1313	Z K S PROJECTS	1 112 095,00	1 112 095,00			
453	SUMMERFALLS TRADING	2 351 487,31	- 150 000,00	2 501 487,31		
1204	LECH CONSULTING	1 214 620,11	1 214 620,11			-
	<b>Total</b>	<b>79 769 067,15</b>	<b>11 213 206,50</b>	<b>7 026 917,37</b>	<b>7 031 933,34</b>	<b>54 497 009,94</b>

The total balance of the municipality's top ten creditors is R79,8 million on 30 November 2024 with the biggest contributor being The Department of Water and Sanitation at a balance of R53,9 million.

Engagements with The Department of Water and Sanitation have been finalised and the municipality will 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 November 2024, R335 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								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>R thousands</b>									
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange Transactions	4 456 638,00	2 350 682,00	2 525 212,00	2 130 917,00	2 109 194,00	2 067 275,00	72 971 563,00	397 930,00	89 009 411,00
Trade and Other Receivables from Exchange Transactions	1 577 218,00	674 063,00	418 234,00	398 710,00	373 128,00	419 115,00	10 773 573,00	2 168 485,00	16 802 526,00
Receivables from Non-exchange Transactions - Property R	28 488 891,00	2 924 931,00	11 194 744,00	2 396 899,00	2 351 942,00	2 227 728,00	94 798 514,00	1 144 197,00	145 527 846,00
Receivables from Exchange Transactions - Waste Water M	2 409 029,00	440 885,00	713 043,00	430 239,00	425 379,00	406 942,00	17 917 444,00	27 547,00	22 770 508,00
Receivables from Exchange Transactions - Waste Manage	4 966 493,00	875 555,00	1 564 140,00	863 297,00	854 832,00	821 136,00	38 932 731,00	62 487,00	48 940 671,00
Receivables from Exchange Transactions - Property Rental	12 341,00	12 243,00	11 346,00	11 354,00	11 354,00	86 198,00	6 154,00	-	150 990,00
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful	4,00	4,00	4,00	4,00	4,00	4,00	12 195 184,00	-	12 195 208,00
Other	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>41 910 614,00</b>	<b>7 278 363,00</b>	<b>16 426 723,00</b>	<b>6 231 420,00</b>	<b>6 125 833,00</b>	<b>6 028 398,00</b>	<b>247 595 163,00</b>	<b>3 800 646,00</b>	<b>335 397 160,00</b>
<b>2023/24 - totals only</b>	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	1 536 077,00	560 531,00	6 572 715,00	474 154,00	433 495,00	438 189,00	22 778 252,00	38 731,00	32 754 682,00
Commercial	5 994 407,00	938 423,00	1 538 966,00	502 878,00	496 569,00	511 420,00	13 166 012,00	2 326 756,00	25 475 431,00
Households	34 380 130,00	5 779 409,00	8 315 042,00	5 254 388,00	5 195 769,00	5 078 789,00	211 650 899,00	1 512 621,00	277 167 047,00
Other	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>41 910 614,00</b>	<b>7 278 363,00</b>	<b>16 426 723,00</b>	<b>6 231 420,00</b>	<b>6 125 833,00</b>	<b>6 028 398,00</b>	<b>247 595 163,00</b>	<b>3 800 646,00</b>	<b>335 397 160,00</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 - Nov	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	3 362 251	336 828
Construction of Multi- Purpose Sports Recreational Facility in Nomathamsanqa in Addo (Budget Maintenance)	MIG	3 168 327		1 328 205	1 320 136	(8 069)
Construction of a New Community Hall in Moses Mabhidha (Budget Maintenance)	MIG	2 348 070		2 237 749	978 362	(1 259 386)
Refurbishment of Enon and Bersheba Water Borne Sanitation	MIG	9 488 804		2 129 253	3 953 668	1 824 416
Emergency Flood Repairs at Vygie and Adams Street in Valencia	MIG	2 446 217		2 259 651	1 019 257	(1 240 394)
Construction of Roads and Stormwater in Paterson - Phase 1	MIG	3 340 601			1 391 917	1 391 917
Augmentation of the Water Reticulation Network in Paterson	MIG	6 032 129	160 443	1 789 740	2 513 387	723 647
Construction of Bulk and Water Reticulation in Molly Blackum	MIG	2 000 000			833 333	833 333
Refurbishment of Addo Waste Water Pump Station	WSIG	10 578 664	1137257	1787898	4 407 777	2 619 879
Construction of Luthando pipeline	WSIG	5 421 336	2507696	3108488	2 258 890	(849 598)
Electrification Kirkwood- Planning	INEP	495 000		430435	206 250	(224 185)
Retrovit of Street Lights in Kirkwood and municipal buildings	Energy Efficiency Demand	4 000 000			1 666 667	1 666 667
<b>Total Capex - Funded By Grants</b>		<b>57 388 550</b>	<b>3 805 396</b>	<b>18 096 841</b>	<b>23 911 896</b>	<b>5 815 055</b>
<b>Own Funding - Projects</b>						
Fencing - Library	Internal Funds	150 000			62 500	62 500
Mayor's Car	Internal Funds	700 000			291 667	291 667
Council Chamber Furniture	Internal Funds	600 000	4550	4550	250 000	245 450
Upgrade of Kirkwood Water Treatment Works	Internal Funds	3 000 000			1 250 000	1 250 000
<b>Total Capex - Funded By Own Resources</b>		<b>4 450 000</b>	<b>4550</b>	<b>4550</b>	<b>1 854 167</b>	<b>1 849 617</b>
<b>Total Authorised Capital Acquisition</b>		<b>61 838 550</b>	<b>3 809 946</b>	<b>18 101 391</b>	<b>25 766 063</b>	<b>7 664 671</b>
<b>Unauthorised Capital Expenditure</b>						
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>36 534</b>		
<b>Total Capital Expenditure</b>		<b>61 838 550</b>	<b>3 809 946</b>	<b>18 137 925</b>	<b>25 766 063</b>	<b>7 664 671</b>

Capital acquisitions for the month ending 30 November 2024 amount to R3,8 million.

YTD actual capital expenditure is R18,1 million against the YTD budget of R25,8 million.

YTD variance of R7,7 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 **November 2024** of the 2024/25 financial year has been prepared in accordance with the Municipal Financial Management Act and regulations made under that Act.

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T KLAAS  
MUNICIPAL MANAGER

DATE: 13 December 2024

Submitted to the office of the Mayor

Received by:

Date:



**Home of the Addo Elephant Park**

## 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 - M05 November

Description	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>Financial Performance</b>									
Property rates	44 517	49 058	–	3 397	30 514	20 441	10 074	49%	49 058
Service charges	65 557	66 832	–	5 845	29 494	24 733	4 761	19%	66 832
Investment revenue	1 655	1 779	–	119	817	741	76	10%	1 779
Transfers and subsidies - Operational	115 209	126 565	–	1 845	52 737	52 735	2	0	126 565
Other own revenue	24 451	29 876	–	2 602	13 396	12 448	948	8%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251 389</b>	<b>274 109</b>	<b>–</b>	<b>13 808</b>	<b>128 959</b>	<b>111 098</b>	<b>15 861</b>	<b>14%</b>	<b>274 109</b>
Employee costs	100 772	104 674	–	11 576	48 718	43 614	5 104	12%	104 674
Remuneration of Councilors	7 282	7 763	–	639	3 395	3 234	161	5%	7 763
Depreciation and amortisation	36 599	29 848	–	–	–	12 437	(12 437)	-100%	29 848
Interest	11 189	2 660	–	265	629	1 108	(480)	-43%	2 660
Inventory consumed and bulk purchases	39 816	40 552	–	2 437	18 509	13 348	5 161	39%	40 577
Transfers and subsidies	52	–	–	–	–	–	–	–	–
Other expenditure	138 745	50 412	–	6 229	33 201	24 225	8 976	37%	50 387
<b>Total Expenditure</b>	<b>334 455</b>	<b>235 909</b>	<b>–</b>	<b>21 146</b>	<b>104 452</b>	<b>97 967</b>	<b>6 485</b>	<b>7%</b>	<b>235 909</b>
<b>Surplus/(Deficit)</b>	<b>(83 066)</b>	<b>38 200</b>	<b>–</b>	<b>(7 338)</b>	<b>22 507</b>	<b>13 132</b>	<b>9 376</b>	<b>71%</b>	<b>38 200</b>
Transfers and subsidies - capital (monetary allocations)	48 435	57 688	–	3 805	17 819	24 036	(6 217)	-26%	57 688
Transfers and subsidies - capital (in-kind)	350	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(34 281)</b>	<b>95 887</b>	<b>–</b>	<b>(3 532)</b>	<b>40 327</b>	<b>37 168</b>	<b>3 159</b>	<b>8%</b>	<b>95 887</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(34 281)</b>	<b>95 887</b>	<b>–</b>	<b>(3 532)</b>	<b>40 327</b>	<b>37 168</b>	<b>3 159</b>	<b>8%</b>	<b>95 887</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	–	–	–	–	–	–	–	–
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	–	–	–	–	–	–	–	–	–
<b>Financial position</b>									
Total current assets	48 476	111 221	–	–	91 986	–	–	–	111 221
Total non current assets	983 855	891 233	–	–	976 884	–	–	–	891 233
Total current liabilities	161 711	84 917	–	–	183 441	–	–	–	84 917
Total non current liabilities	58 370	46 989	–	–	58 370	–	–	–	46 989
Community wealth/Equity	854 751	874 081	–	–	789 891	–	–	–	874 081
<b>Cash flows</b>									
Net cash from (used) operating	(83 491)	76 666	–	(37 366)	(168 460)	47 235	215 695	457%	(174 639)
Net cash from (used) investing	(47 386)	(63 043)	–	–	–	(26 268)	(26 268)	100%	–
Net cash from (used) financing	–	–	–	(74)	(222)	–	222	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(37 440)</b>	<b>(168 682)</b>	<b>20 967</b>	<b>189 648</b>	<b>905%</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	41 911	7 278	16 427	6 231	6 126	6 028	247 595	3 801	335 397
<b>Creditors Age Analysis</b>									
Total Creditors	10 171	3 537	7 778	8 268	2 059	2 176	7 969	44 076	86 034

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



EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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>4 414</b>	<b>53 110</b>	<b>43 164</b>	<b>9 947</b>	<b>23%</b>	<b>103 593</b>
Executive and council		8 970	12 654	-	-	5 273	5 273	(0)	0%	12 654
Finance and administration		77 607	90 939	-	4 414	47 838	37 891	9 947	26%	90 939
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>30 354</b>	<b>16 524</b>	<b>-</b>	<b>1 899</b>	<b>3 192</b>	<b>6 885</b>	<b>(3 693)</b>	<b>-54%</b>	<b>16 524</b>
Community and social services		25 723	1 964	-	1 795	1 876	818	1 058	129%	1 964
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 631	14 561	-	104	1 316	6 067	(4 751)	-78%	14 561
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>8 263</b>	<b>21 740</b>	<b>-</b>	<b>188</b>	<b>15 746</b>	<b>9 058</b>	<b>6 688</b>	<b>74%</b>	<b>21 740</b>
Planning and development		3 760	7 884	-	188	15 746	3 285	12 462	379%	7 884
Road transport		4 503	13 856	-	-	-	5 773	(5 773)	-100%	13 856
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>174 967</b>	<b>189 938</b>	<b>-</b>	<b>11 112</b>	<b>72 493</b>	<b>76 028</b>	<b>(3 534)</b>	<b>-5%</b>	<b>189 938</b>
Energy sources		91 141	70 340	-	3 422	28 874	27 291	1 583	6%	70 340
Water management		50 610	69 324	-	6 690	24 912	27 789	(2 876)	-10%	69 324
Waste water management		13 316	19 093	-	156	5 512	7 956	(2 444)	-31%	19 093
Waste management		19 900	31 181	-	844	13 195	12 992	203	2%	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>17 613</b>	<b>144 779</b>	<b>135 135</b>	<b>9 644</b>	<b>7%</b>	<b>331 796</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>165 876</b>	<b>88 669</b>	<b>-</b>	<b>10 022</b>	<b>40 124</b>	<b>36 192</b>	<b>3 932</b>	<b>11%</b>	<b>88 669</b>
Executive and council		38 692	22 874	-	2 460	10 958	9 163	1 795	20%	22 874
Finance and administration		127 184	65 795	-	7 562	29 166	27 029	2 137	8%	65 795
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>46 146</b>	<b>37 997</b>	<b>-</b>	<b>4 246</b>	<b>19 712</b>	<b>15 007</b>	<b>4 705</b>	<b>31%</b>	<b>37 997</b>
Community and social services		30 073	20 239	-	2 493	12 691	7 706	4 986	65%	20 239
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 223	15 499	-	1 540	6 192	6 362	(170)	-3%	15 499
Housing		1 851	2 258	-	213	829	939	(110)	-12%	2 258
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>25 822</b>	<b>13 713</b>	<b>-</b>	<b>898</b>	<b>4 154</b>	<b>5 372</b>	<b>(1 218)</b>	<b>-23%</b>	<b>13 743</b>
Planning and development		5 080	7 757	-	471	1 997	3 048	(1 051)	-34%	7 787
Road transport		20 743	5 956	-	427	2 157	2 324	(167)	-7%	5 956
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>107 701</b>	<b>95 347</b>	<b>-</b>	<b>5 950</b>	<b>40 361</b>	<b>41 335</b>	<b>(975)</b>	<b>-2%</b>	<b>95 317</b>
Energy sources		47 942	46 126	-	3 605	22 698	20 094	2 604	13%	46 126
Water management		32 679	22 829	-	1 349	11 329	10 149	1 179	12%	22 799
Waste water management		14 709	14 329	-	533	3 648	6 453	(2 805)	-43%	14 329
Waste management		12 369	12 062	-	463	2 686	4 640	(1 954)	-42%	12 062
<i><b>Other</b></i>		<b>263</b>	<b>182</b>	<b>-</b>	<b>30</b>	<b>101</b>	<b>60</b>	<b>41</b>	<b>68%</b>	<b>182</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>345 808</b>	<b>235 909</b>	<b>-</b>	<b>21 146</b>	<b>104 452</b>	<b>97 967</b>	<b>6 485</b>	<b>7%</b>	<b>235 909</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(45 634)</b>	<b>95 887</b>	<b>-</b>	<b>(3 532)</b>	<b>40 327</b>	<b>37 168</b>	<b>3 159</b>	<b>0,0849793</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) - M05**

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	5 273	(0)	0,0%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)			7 164	9 268	–	12	3 886	3 862	24	0,6%	9 268
Vote 3 - FINANCE (12: IE)			56 792	72 678	–	4 402	43 952	30 282	13 669	45,1%	72 678
Vote 4 - Community Services (13: IE)			39 640	56 698	–	2 743	16 623	23 624	(7 001)	-29,6%	56 698
Vote 5 - Technical Services (14: IE)			187 608	180 497	–	10 456	75 045	72 094	2 951	4,1%	180 497
Total Revenue by Vote		2	300 174	331 796	–	17 613	144 779	135 135	9 644	7,1%	331 796
Expenditure by Vote		1									
Vote 1 - Executive AND Council (10: IE)			39 886	24 232	–	2 578	11 397	9 688	1 709	17,6%	24 232
Vote 2 - CORPORATE SERVICES (11: IE)			25 777	28 247	–	4 872	11 672	11 207	465	4,2%	28 247
Vote 3 - FINANCE (12: IE)			101 279	37 548	–	2 690	17 494	15 822	1 672	10,6%	37 548
Vote 4 - Community Services (13: IE)			57 384	47 983	–	4 527	21 670	18 768	2 902	15,5%	47 983
Vote 5 - Technical Services (14: IE)			121 483	97 899	–	6 478	42 218	42 482	(263)	-0,6%	97 899
Total Expenditure by Vote		2	345 808	235 909	–	21 146	104 452	97 967	6 485	6,6%	235 909
Surplus/ (Deficit) for the year		2	(45 634)	95 887	–	(3 532)	40 327	37 168	3 159	8,5%	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) - M05 November

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	—	3 326	15 089	12 546	2 543	20%	34 950
Service charges - Water		21 143	20 444	—	1 578	8 649	7 740	909	12%	20 444
Service charges - Waste Water Management		4 897	3 630	—	433	2 417	1 195	1 223	102%	3 630
Service charges - Waste management		6 196	7 807	—	508	3 340	3 253	86	3%	7 807
Sale of Goods and Rendering of Services		304	656	—	12	111	273	(162)	-59%	656
Agency services		2 955	3 647	—	—	754	1 519	(765)	-50%	3 647
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		3 506	13 713	—	1 076	5 348	5 714	(365)	-6%	13 713
Interest from Current and Non Current Assets		1 655	1 779	—	119	817	741	76	10%	1 779
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		38	72	—	17	96	30	66	221%	72
Licence and permits		989	1 020	—	—	412	425	(13)	-3%	1 020
Operational Revenue		1 056	1 384	—	14	78	577	(499)	-87%	1 384
Non-Exchange Revenue										
Property rates		44 517	49 058	—	3 397	30 514	20 441	10 074	49%	49 058
Surcharges and Taxes		7 602	—	—	571	2 673	—	2 673	#DIV/0!	—
Fines, penalties and forfeits		368	1 849	—	2	32	770	(739)	-96%	1 849
Licence and permits		13	24	—	102	118	10	108	1067%	24
Transfers and subsidies - Operational		115 209	126 565	—	1 845	52 737	52 735	2	0%	126 565
Interest		7 238	7 512	—	809	3 775	3 130	644	21%	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	—	13 808	126 959	111 098	15 861	14%	274 109
Expenditure By Type										
Employee related costs		100 772	104 674	—	11 576	48 718	43 614	5 104	12%	104 674
Remuneration of councillors		7 282	7 763	—	639	3 395	3 234	161	5%	7 763
Bulk purchases - electricity		28 363	31 950	—	2 282	15 371	10 517	4 855	46%	31 950
Inventory consumed		11 454	8 603	—	155	3 138	2 832	306	11%	8 628
Debt impairment		44 204	(2 956)	—	—	—	5 933	(5 933)	-100%	(2 956)
Depreciation and amortisation		36 599	29 848	—	—	—	12 437	(12 437)	-100%	29 848
Interest		11 189	2 660	—	265	629	1 108	(480)	-43%	2 660
Contracted services		61 595	33 765	—	2 508	16 425	11 404	5 021	44%	33 755
Transfers and subsidies		52	—	—	—	—	—	—	—	—
Irrecoverable debts written off		—	—	—	(11)	7	—	7	#DIV/0!	—
Operational costs		32 582	19 602	—	3 732	16 769	6 888	9 881	143%	19 588
Losses on Disposal of Assets		—	—	—	—	—	—	—	—	—
Other Losses		364	—	—	—	—	—	—	—	—
Total Expenditure		334 455	235 909	—	21 146	104 452	97 967	6 485	7%	235 909
Surplus/(Deficit)		(83 066)	38 200	—	(7 338)	22 507	13 132	9 376	0	38 200
Transfers and subsidies - capital (monetary allocations)		48 435	57 688	—	3 805	17 819	24 036	(6 217)	(0)	57 688
Transfers and subsidies - capital (in-kind)		350	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(34 281)	95 887	—	(3 532)	40 327	37 168	3 159	0	95 887
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		(34 281)	95 887	—	(3 532)	40 327	37 168	3 159	0	95 887
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(34 281)	95 887	—	(3 532)	40 327	37 168	3 159	0	95 887
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		(34 281)	95 887	—	(3 532)	40 327	37 168	3 159	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>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 6 - Technical Services (14: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 7 - Executive AND Council (30: CAPEX)		-	1 300	-	5	5	542	(537)	-99%	600
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	-	-	3 566	2 446	1 120	46%	5 870
Vote 9 - Technical Services (38: CAPEX)		36 719	55 872	-	3 805	27 734	23 280	4 454	19%	55 872
Vote 10 - Finance (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	-	24	-	24	#DIV/0!	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	48 362	63 043	-	3 810	31 328	26 268	5 061	19%	62 343
<b>Total Capital Expenditure</b>		48 362	63 043	-	3 810	31 328	26 268	5 061	19%	62 343
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 300	-	5	28	542	(513)	-95%	600
Executive and council		-	1 300	-	5	5	542	(537)	-99%	600
Finance and administration		-	-	-	-	24	-	24	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		11 643	5 870	-	-	3 566	2 446	1 120	46%	5 870
Community and social services		11 643	5 870	-	-	3 566	2 446	1 120	46%	5 870
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 341	12 410	-	-	3 025	5 171	(2 145)	-41%	12 410
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 341	12 410	-	-	3 025	5 171	(2 145)	-41%	12 410
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		34 378	43 462	-	3 805	24 709	18 109	6 599	36%	43 462
Energy sources		2 854	4 495	-	-	467	1 873	(1 406)	-75%	4 495
Water management		947	14 489	-	-	-	6 037	(6 037)	-100%	14 489
Waste water management		30 577	24 478	-	3 805	24 242	10 199	14 043	138%	24 478
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	48 362	63 043	-	3 810	31 328	26 268	5 061	19%	62 343
<b>Funded by:</b>										
National Government		48 339	57 389	-	3 805	31 264	23 912	7 352	31%	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>		48 339	57 389	-	3 805	31 264	23 912	7 352	31%	57 389
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		23	5 654	-	5	65	2 356	(2 291)	-97%	4 954
<b>Total Capital Funding</b>		48 362	63 043	-	3 810	31 328	26 268	5 061	19%	62 343

1.6 Table C6: Monthly Budget Statement - Financial Position

**EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November**

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	–	14 773	57 606
Trade and other receivables from exchange transactions		8 855	18 990	–	26 567	18 990
Receivables from non-exchange transactions		7 211	26 009	–	22 355	26 009
Current portion of non-current receivables		–	368	–	–	368
Inventory		309	299	–	340	299
VAT		24 964	7 205	–	28 064	7 205
Other current assets		36	745	–	(114)	745
<b>Total current assets</b>		<b>48 476</b>	<b>111 221</b>	<b>–</b>	<b>91 986</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	–	936 357	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>976 884</b>	<b>891 233</b>
<b>TOTAL ASSETS</b>		<b>1 032 331</b>	<b>1 002 453</b>	<b>–</b>	<b>1 068 870</b>	<b>1 002 453</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	(222)	–
Consumer deposits		84	2 637	–	83	2 637
Trade and other payables from exchange transactions		126 956	63 828	–	123 688	63 828
Trade and other payables from non-exchange transactions		0	9 209	–	16 949	9 209
Provision		9 687	8 746	–	9 687	8 746
VAT		24 082	(256)	–	32 354	(256)
Other current liabilities		902	754	–	902	754
<b>Total current liabilities</b>		<b>161 711</b>	<b>84 917</b>	<b>–</b>	<b>183 441</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>220 081</b>	<b>131 906</b>	<b>–</b>	<b>241 811</b>	<b>131 906</b>
<b>NET ASSETS</b>	<b>2</b>	<b>812 249</b>	<b>870 547</b>	<b>–</b>	<b>827 059</b>	<b>870 547</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		854 751	874 081	–	789 891	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>789 891</b>	<b>874 081</b>

1.7 Table C7: Monthly Budget Statement – Cashflow



EC106 Sundays River Valley - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	—	1 749	(2 727)	15 774	(18 501)	-117%	—
Service charges		10 351	69 119	—	(814)	(11 848)	33 372	(45 220)	-136%	—
Other revenue		25 692	8 651	—	(589)	(505)	3 605	(4 109)	-114%	—
Transfers and Subsidies - Operational		141 270	113 539	—	(5 231)	1 714	46 472	(44 758)	-96%	35 550
Transfers and Subsidies - Capital		29 018	57 688	—	(3 805)	7 762	24 036	(16 274)	-68%	—
Interest		1 442	1 779	—	104	775	741	33	5%	1 779
Dividends		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Suppliers and employees		(324 878)	(209 308)	—	(28 779)	(163 632)	(75 657)	(87 974)	116%	(209 308)
Interest		—	(2 660)	—	—	—	(1 108)	1 108	-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>(37 366)</b>	<b>(168 460)</b>	<b>47 235</b>	<b>215 695</b>	<b>457%</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)	—	—	—	(26 268)	26 268	-100%	—
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(47 386)</b>	<b>(63 043)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(26 268)</b>	<b>(26 268)</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		—	—	—	(74)	(222)	—	(222)	#DIV/0!	—
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>(74)</b>	<b>(222)</b>	<b>—</b>	<b>222</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>(37 440)</b>	<b>(168 682)</b>	<b>20 967</b>			<b>(174 639)</b>
Cash/cash equivalents at beginning:		—	—	—	—	—	—			—
Cash/cash equivalents at month/year end:		(130 877)	13 623	—	(37 440)	(168 682)	20 967			(174 639)

1.8 Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November 2024

EC106 Sundays River Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25			Full Year Forecast	
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %		
		1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5 948	6 353	-	526	2 830	2 647	183	7%	6 353
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			670	719	-	58	288	300	(12)	-4%	719
Housing Allowances			300	312	-	25	125	130	(5)	-4%	312
Other benefits and allowances			363	379	-	30	152	158	(6)	-4%	379
<b>Sub Total - Councillors</b>			<b>7 282</b>	<b>7 763</b>	<b>-</b>	<b>639</b>	<b>3 395</b>	<b>3 234</b>	<b>161</b>	<b>5%</b>	<b>7 763</b>
<b>% increase</b>		4		<b>6,6%</b>							<b>6,6%</b>
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		3	4 739	4 898	-	401	2 104	2 041	63	3%	4 898
Pension and UIF Contributions			11	11	-	1	4	5	(0)	-6%	11
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			865	913	-	72	359	380	(21)	-6%	913
Cellphone Allowance			120	127	-	10	50	53	(3)	-6%	127
Housing Allowances			192	203	-	16	80	85	(5)	-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	95	100	(6)	-6%	240
Aiding 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>2 693</b>	<b>2 664</b>	<b>29</b>	<b>1%</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	-	5 502	29 308	26 390	2 918	11%	63 335
Pension and UIF Contributions			10 798	11 396	-	988	5 088	4 748	340	7%	11 396
Medical Aid Contributions			4 543	4 945	-	400	1 977	2 060	(83)	-4%	4 945
Overtime			4 467	4 466	-	314	2 316	1 861	456	24%	4 466
Performance Bonus			4 625	4 578	-	3 062	3 062	1 907	1 154	61%	4 578
Motor Vehicle Allowance			5 937	6 244	-	500	2 644	2 602	42	2%	6 244
Cellphone Allowance			768	923	-	76	376	384	(8)	-2%	923
Housing Allowances			547	550	-	53	241	229	12	5%	550
Other benefits and allowances			1 183	1 209	-	135	701	504	197	39%	1 209
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			288	14	-	14	155	6	149	2636%	14
Post-retirement benefit obligations		2	276	531	-	-	59	221	(162)	-73%	531
Entertainment			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Aiding and post related allowance			1 513	1 231	-	145	771	513	258	50%	1 231
In kind benefits			-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>			<b>96 167</b>	<b>99 420</b>	<b>-</b>	<b>11 187</b>	<b>46 697</b>	<b>41 425</b>	<b>5 271</b>	<b>13%</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>12 344</b>	<b>52 784</b>	<b>47 324</b>	<b>5 461</b>	<b>12%</b>	<b>113 576</b>
<b>% increase</b>				<b>4,0%</b>							<b>4,0%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>											
<b>Board Members of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
<b>Board Fees</b>			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Aiding and post related allowance			-	-	-	-	-	-	-	-	-
In kind benefits			-	-	-	-	-	-	-	-	-
<b>Sub Total - Executive members Board</b>		2	-	-	-	-	-	-	-	-	-
<b>% increase</b>		4									
<b>Senior Managers of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Aiding and post related allowance			-	-	-	-	-	-	-	-	-
In kind benefits			-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		4	-	-	-	-	-	-	-	-	-
<b>% increase</b>											
<b>Other Staff of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Aiding and post related allowance			-	-	-	-	-	-	-	-	-
In kind benefits			-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		4	-	-	-	-	-	-	-	-	-
<b>% increase</b>											
<b>Total Municipal Entities</b>			-	-	-	-	-	-	-	-	-
<b>% increase</b>		4		<b>4,0%</b>							<b>4,0%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>109 168</b>	<b>113 576</b>	<b>-</b>	<b>12 344</b>	<b>52 784</b>	<b>47 324</b>	<b>5 461</b>	<b>12%</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>11 705</b>	<b>49 389</b>	<b>44 089</b>	<b>5 300</b>	<b>12%</b>	<b>105 814</b>

Home of the Addo Elephant Park



**Home of the Addo Elephant Park**

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

### **NOVEMBER 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.

##### **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 is an improvement in honoring the scheduled Bid committee meetings

### **Procurement Plans**

Procurement is done according to the approved Procurement Plan for the 2024/25 financial year.

### **Supplier Performance**

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

### **REPORT ON STATUS OF TENDERS**

DESCRIPTION	STATUS
PROVISION OF TRACKER SERVICES FOR MUNICIPAL VEHICLES FOR 36 MONTHS.	STILL NEEDS TO GO FOR ADJUDICATION
SUPPLY AND DELIVERY OF WATER AND WASTE-WATER TREATMENT CHEMICALS TO SRVM	ADVERTISED CLOSING DATE 10 DECEMBER 2024
APPOINTMENT OF SERVICE PROVIDER FOR THE PROVISION OF PHYSICAL SECURITY GUARDING SERVICES FOR A PERIOD OF 36 MONTHS	ON APPOINTMENT STAGE
COMPLIATION OF GENERALL EVEALUATION ROLL	ADJUDICATION STAGE
CLEANING AND DISINFECTION OF 4 RESERVOIRS	APPOINTMENT STAGE
HIRING OF 10 000 LT DRINKABLE WATER CARTING TRUCK FOR 1 MONTH	CLOSING ON THE 10TH OF DECEMBER
SUPPLY, DELIVERY AND INSTALLATION OF FIBRE LINK FOR TRAFFIC STATION	APPOINTMENT STAGE

### **AWARDED BIDS NOVEMBER 2024**



BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE
HIRING OF 20 TON WHEELED EXCAVATOR ON WET RATE	SKV CONSTRUCTION	SRVM-RFQ 11/2025	R131 080,00	2024/11/27
SUPPLY, REPLACE AND REPAIR OF MAYORAL VEHICLE	SKY METRO EQUIPMENT (PTY) LTD	SRVM-RFQ 14/2025	R89 860,00	2024/11/28
INSTALLATION OF ENERGY SAVING LIGHTS IN SRVM	INYUSA GROUP	RFQ-004 SRVM-04/2024	R1 289 945,00	2024/11/13
PANEL OF 3 SERVICE PROVIDERS FOR THE PROVISION OF CLOSE PROTECTION SERVICE FOR PRINCIPALS OF SUNDAYS RIVER LOCAL MUNICIPALITY INCLUDING COUNCILLORS FOR A PERIOD OF 36 MONTHS	GUBIS85 SOLUTIONS (PTY) LTD	SRVM 005/2025	Rate based	27/11/2024
PANEL OF 3 SERVICE PROVIDERS FOR THE PROVISION OF CLOSE PROTECTION SERVICE FOR PRINCIPALS OF SUNDAYS RIVER LOCAL MUNICIPALITY INCLUDING COUNCILLORS FOR A PERIOD OF 36 MONTHS	RED ANT SECURITY RELOCATION AND EVICTION SERVICES (PTY) LTD	SRVM 005/2025	Rate based	27/11/2024

### **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 November 2024 amount **R223 418,91**

No	Payment Date	Supplier Name	Details	Deviation Type	R	Comments
1	26-Nov-24	Correctional Services	Venue & catering for 20 officials attending MFMP training from 14 until 8 October 2024	Exceptional Case	R33 064,00	Three quotations were obtained but they were all above the threshold of R30 000. The normal SCM process of advertising for 7 days cannot be followed as training has a specific dates. It is against this background that I request to deviate from the normal procurement process of advertising for 7 days and use the services of kirkwood recreation club as they are the cheapest out of the 3 quotes received.
2	27-Nov-24	I and Y Locks	Repair of Fire Arm (Gun) safe at the Traffic Department for safekeeping of the firearms and as per Fire Arm Act.	Emergency	R 3.277,50	Fire Arms recovered and needs to be placed in fire arm safe for safe keeping. I and Y Locks are the only locks smith in SRVW area.
3	20-Nov-24	CFAO Mobility Hino Algoa PE	Repairs of DYR 023 EC	Exceptional Case	R 29.071,89	Hino Toyota is the Sole service provider for Hino vehicle. They have better understanding of their specification on parts and repair. It is impossible to take a vehicle where its been stripped for repairs to source other quote for the purpose of official procurement.
4	28-Nov-24	President Hotel (Cape Town)	Accommodation for 6 officials in Cape Town attending mSCOA training by National Treasury	Exceptional Case	R 30.600,00	Three quotations were obtained but they are more than the R30 000,00 threshold. Advertising for 7 days would be impractical as the accommodation is needed for the specific dates. It is against this background that I request to deviate from the normal SCM process of advertising an informal tender and use the services of President Hotel as they are the cheapest out of all the quotations.
5	20-Nov-24	Barkhuizen Tyre Services CC	3 Tyer for JYY 164 EC size 295/80	Emergency	R 16.042,50	Addo Water Truck had no tyre for operation on all 3 tyres has given up with cuts. We had to procure on emergency on it will affect service delivery.
6	20-Nov-24	Barkhuizen Tyre Services CC	Tyers for DYR 023 EC size 20:00R20	Exceptional Case	R 10.810,00	Hino Toyota is repairing the fire truck with faulty steering rack. The service provider needed to test the truck when they notice that the tyres for the truck are worn out, therefore requires the municipality to supply the new tyres in order the truck to be tested. the municipality had to contact the nearby service provider to supply and install tyres for the truck to be tested. SCM process could not be followed as the truck cannot be moved from Hino, therefore process was not followed.
7	17-Nov-24	CFAO Mobility t/a Williams Hunt PE	Service for HKH 979 EC	Exceptional Case	R 24.290,52	Chevrolet is the producer of chev vehicles. Our chev needs service and repairs, chev is under the umbrella of CFAO which includes Isuzu, Opel, Audi so they have knowledge of their parts. Its impossible to follow official procurement on the vehicle is stripped for repairs and service at that particular place chev. it would be wasteful expenditure to remove a vehicle that has been stripped and look for 3 quotations
8	7-Nov-24	Transport-Driver license card	R751 New Card Orders for august 2024	Sole Supplier	R 19.197,00	Drivers license card account is the sole supplier to print drivers license cards for the province. Please see the attached Government Gazette that relates to the payment of the card production facility for production of drivers license cards that are issued. it is a function we perform on behalf of Dep of traffic.
9	5-Nov-24	Kelston Motors (Pty) Ltd	Service & Repairs for mayoral veh	Exceptional Case	R 28.618,58	VW produce and maintaining their vehicles according to their specification. Its impossible to follow procurement of 3 quotes on some provides what know about the parts of VW so it may cause wasteful expenditure and the vehicle must be serviced correctly.
10	4-Nov-24	Transport-Driver license card	R751 New Card Orders for September 2024	Sole Supplier	R 17.696,00	Drivers license card account is the sole supplier to print drivers license cards for the province. Please see the attached Government Gazette that relates to the payment of the card production facility for production of drivers license cards that are issued. it is a function we perform on behalf of Dep of traffic.
11	4-Nov-24	Abilia Trading75	repairs and maintenance	Sole Supplier	R 2.271,25	Nels is the Sole supplier of repairs for tyres and other minor mechanical in kirkwood
12	4-Nov-24	Abilia Trading75	Repairs DWV 342 EC	Sole Supplier	R 8.479,67	Abilia is the service provider that does tyre and repair in sundays river municipality. Its impossible for us to go to metro to fix on emergency. It makes impossible to follow official procurement process.
					223 418,91	

## **IRREGULAR EXPENDITURE**

In compliance with Section 32 of the MFMA, Irregular, fruitless and wasteful expenditure amounts to **R 2 138 023.77** for the month of November 2024. The expenditure is broken down into the following categories:

- Total of Irregular Expenditure for Capital Projects amounts to **R 184 509.42**
- Total of Irregular Expenditure for Operational Expenditure amounts to **R1 652 285.49**
- Total of Fruitless and Wasteful Expenditure amounts to **R 283 992.28**
- Unauthorized Expenditure for amounts to **R17 236.58**

Reasons for Irregular Expenditure is due to poor planning which leads to direct appointment of security service provider without following the the proper SCM processes.as well as the municipality not having a travelling agency for accommodation and travelling services.

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

## IRREGULAR EXPENDITURE-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported to Acc Officer	Date of Invoice	Payment Number	Amount	Description of Incident	Person Liable	Type of Prohibited Expenditure
Vusa Ithemba	Physical security services from 16 October until 15 November 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Nov-24	OB 000063393	R582.335,85	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	Physical security services from 15 October until 15 November 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Nov-24	OB 000063392	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
Travelstart	Return flight from East London to Cape Town for Ms Mtshikwana, Depart: 01/12/2024 and return 06/12/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26-Nov-24	OB 000063374	R6.551,87	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Travelstart	Return flight from Port Elizabeth to Cape Town for 6 Finance officials, Depart: 01/12/2024 and return 06/12/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Nov-24	OB 000063355	R17.300,56	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Travelstart	Return flight from Port Elizabeth to Cape Town for Ms Madlavu, Depart: 01/12/2024 and return 06/12/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Nov-24	OB 000063356	R2.560,45	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Travelstart	Return flight from Port Elizabeth to JHB for the MM, Depart: 20/11/2024 and return 22/11/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	13-Nov-24	OB 000063310	R6.350,88	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Provision of virtual private network and internet connection, WiFi and voice over internet protocol	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	1-Nov-24	OB 000063252	R150.000,00	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20-Nov-24	OB 000063340	R21.506,60	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
Summerfalls Trading 3	Firewall security protection 01 October until 31 October 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19-Nov-24	OB 000063329	R68.005,25	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular

042 230 7700



078 266 6230



Summerfalls Trading 3	Voice calls biling from 01 October until 31 October 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19-Nov-24	OB 000063329	R20.995,21	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Summerfalls Trading 3	Voice calls biling from 05 September until 30 September 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	19-Nov-24	OB 000063329	R18.413,67	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular
Boqwana Burns	Lesgal fees-Mabuza//SRVM	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Nov-24	OB 000063298	R102.937,50	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Corporate Services	Irregular
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	7-Nov-24	OB 000063282	R112.000,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	7-Nov-24	OB 000063282	R6.832,73	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	7-Nov-24	OB 000063282	R6.807,45	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
Summerfalls Trading 3	Provision of virtual private network and internet connection, WiFi and voice over internet protocol telephone system for a period of 3 years	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26-Nov-24	OB 000063373	R150.000,00	The BEC & BAC process was not completely followed, the functionality stage was not done.	Chief Financial Officer	Irregular

**Home of the Addo Elephant Park**



### IRREGULAR EXPENDITURE-CAPITAL

Bidder Name	Tender Name/Description	Date Reported to Acc Officer	Date of Invoice	Payment Number	Amount	Description of Incident	Person Liable	Type of Prohibited Expenditure
Black Mountain Consulting	Refurbishment of Enon and Bersheba Waterborne sanitation	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	13-Nov-24	OB 000063311	R184.509,42	The contract was not signed by the Previous Accounting Officer.	Director Infrastructure	Irregular

### UNAUTHORISED EXPENDITURE NOVEMBER

**Home of the Addo Elephant Park**

Bidder Name	Tender Name/Description	Date Reported	Date of Invoice	Payment Number	Amount	Description of Incident	Person Liable	Type of Prohibited Expenditure
Tunimart	Reimbursement for return ticket for the Mayor	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Nov-24	OB 000063303	R17.236,58	The was no available budget for the service	Chief Financial Officer	Unathorised Expenditure

#### FRUITLESS & WASTEFUL EXPENDITURE FOR NOVEMBER 2024

**Home of the Addo Elephant Park**

			Transaction details					
Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/05/2024	1269	532.51	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the applicable reporting periods.	25/10/2024	1342	4,533.49	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 74 Reports are tabled to council during the	27/10/2024	1371	2,770.84	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Telkom SA	ACC#1035 interest	N/a- MFMA section 71, 52 (d) and 75 Reports are tabled to council during the	21/11/2024	1373	881.46	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 76 Reports are tabled to council during the	21/11/2024	1373	110.98	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 77 Reports are tabled to council during the applicable reporting	21/11/2024	1373	168.42	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 78 Reports are tabled to council during the	22/11/2024	1373	99.74	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 79 Reports are tabled to council during the	23/11/2024	1373	82.85	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 80 Reports are tabled to council during the	21/11/2024	1373	677.06	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure

**Home of the Addo Elephant Park**

Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 81 Reports are tabled to council during the applicable reporting periods.	18/11/2024	1373	4.38	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Bulk	ACC#306 INTEREST	N/a- MFMA section 71, 52 (d) and 82 Reports are tabled to council during the applicable reporting periods.	13/11/2024	1373	254,937.68	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 83 Reports are tabled to council during the applicable reporting periods.	1/11/2024	1373	229.08	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Lower Sundays River Wa	ACC#568 Interest	N/a- MFMA section 71, 52 (d) and 84 Reports are tabled to council during the applicable reporting periods.	6/11/2024	1377	174.54	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 85 Reports are tabled to council during the applicable reporting periods.	22/11/2024	1377	23.48	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 86 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1377	1,318.22	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 87 Reports are tabled to council during the applicable reporting periods.	25/11/2024	1377	1,238.42	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 88 Reports are tabled to council during the applicable reporting periods.	31/10/2024	1382	2,269.93	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Auditor General	ACC#81 Finance charges	N/a- MFMA section 71, 52 (d) and 89 Reports are tabled to council during the applicable reporting periods.	15/11/2024	1374	6,853.10	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 90 Reports are tabled to council during the applicable reporting periods.	21/11/2024	1374	100.34	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 91 Reports are tabled to council during the applicable reporting periods.	12/11/2024	1374	40.37	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure

Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 92 Reports are tabled to council during the applicable reporting periods.	12/11/2024	1374	27.24	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 93 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1374	21.24	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 94 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1374	213.78	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 95 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1374	40.11	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 96 Reports are tabled to council during the applicable reporting periods.	20/11/2025	1374	80.18	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 97 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1374	17.32	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 98 Reports are tabled to council during the applicable reporting periods.	21/11/2024	1374	78.96	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 99 Reports are tabled to council during the applicable reporting periods.	21/11/2024	1374	4.18	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 100 Reports are tabled to council during the applicable reporting periods.	21/11/2024	1374	30.43	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 101 Reports are tabled to council during the applicable reporting periods.	12/11/2024	1374	29.11	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure

Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 102 Reports are tabled to council during the applicable reporting periods.	12/11/2024	1374	35.30	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 103 Reports are tabled to council during the applicable reporting periods.	21/11/2024	1374	65.84	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 104 Reports are tabled to council during the applicable reporting periods.	25/11/2024	1374	6,135.46	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
Eskom Holdings	ACC#307 INTEREST	N/a- MFMA section 71, 52 (d) and 105 Reports are tabled to council during the applicable reporting periods.	20/11/2024	1374	96.26	Overdue Accounts	Chief Financial Officer	Fruitless & Wasteful Expenditure
					283.922,28			

**Home of the Addo Elephant Park**





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