

In- year monitoring for EC106: Sundays River Valley Municipality

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

Section 71 Monthly Budget Statement for period ending 31 January 2025



Sundays River Valley

Municipality

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1. LEGAL CONTEXT

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

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

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

The MBRR highlights the format of the monthly budget statements. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

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

1.1 MONTHLY BUDGET STATEMENT

Section 71 of the Municipal Finance Management Act determines that:

- "(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) actual borrowings;
 - (c) actual expenditure, per vote;
 - (d) actual capital expenditure, per vote;
 - (e) the amount of any allocations received;
 - (f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the local government equitable share

- (ii) and allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the municipality's projected revenue by source any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10)
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality

and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".

1.2 RESPONSIBILITY OF THE MAYOR

Section 54 of the MFMA determines that:

- "(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
 - (a) consider the statement or report;
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure—
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii)steps in terms of Chapter 13; and
- (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly".

2. MAYOR'S REPORT

2.1 IN-YEAR MONTHLY BUDGET STATEMENT REPORT

This report represents the Section 71 MFMA monthly budget statement for the month ending 31 January 2025 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 January 2025.

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 January 2025.
- 2. That Finance and Administration Committee notes the Section 71 budget statement for January 2025 will be published in the municipal website.
- 3. That Finance and Administration Committee notes the Section 71 budget statement reports for January 2025 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

	Original	Monthly			
Description	Budget	actual - Jan	YTD actual	YTD budget	YTD variance
R thousands					
<u>Revenue</u>					
Exchange Revenue					
Service charges - Electricity	34 950 435	4 139 392	19 160 701	20 387 754	1 227 053
Service charges - Water	20 444 334	1 756 899	12 085 981	11 925 862	- 160 120
Service charges - Waste Water Management	3 629 816	441 940	3 295 744	2 117 393	- 1 178 351
Service charges - Waste management	7 807 426	509 292	4 357 850	4 554 332	196 482
Sale of Goods and Rendering of Services	656 017	18 325	141 163	382 677	241 513
Agency services	3 646 767	365 770	1 362 343	2 127 281	764 938
Interest earned from Receivables	13 712 539	1 126 386	7 568 235	7 998 981	430 746
Interest from Current and Non Current Assets	1 778 550	159 695	1 109 981	1 037 488	- 72 493
Rental from Fixed Assets	71 576	15 196	130 511	41 753	- 88 758
Licence and permits	1 020 231	152 943	788 583	595 135	- 193 448
Operational Revenue	1 383 645	13 729	105 145	807 126	701 981
Non-Exchange Revenue			-	-	-
Property rates	49 057 562	3 516 541	37 544 467	28 616 911	- 8 927 556
Surcharges and Taxes	-	106 353	4 610 394	-	- 4 610 394
Fines, penalties and forfeits	1 848 580	3 052	34 952	1 078 338	1 043 386
Licence and permits	24 259	600	250 632	14 151	- 236 481
Transfers and subsidies - Operational	126 564 500	814 684	94 383 239	73 829 292	- 20 553 947
Interest	7 512 338	677 270	5 251 972	4 382 197	- 869 775
Gains on disposal of Assets	-		-	-	-
Total Revenue (excluding capital transfers and contributions)	274 108 575	13 818 067	192 181 892	159 896 669	- 32 285 223

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 R192 million compared to the year-to-date budgeted operating revenue of R159,9 million results in a negative variance of R32,3 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.

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 31 January 2025 amounts to R23,9 million. Year to- date actual operating expenditure of R154,5 million compared to the year-to-date budgeted operating expenditure of R137,6 million resulting in a negative variance of R16,8 million.

ement - Expenditure Financial Perfor	mance- M07 Janua	ry			
·		Monthly actual -			
	Original Budget	Jan	YearTD actual	YearTD budget	YTD variance
R thousands					
Expenditure By Type					
Employee related costs	104 673 910,00	8 782 372,00	68 267 639,20	61 059 780,83	- 7 207 858
Remuneration of councillors	7 762 759,00	638 780,00	4 672 800,14	4 528 276,08	- 144 524
Bulk purchases - electricity	31 949 779,00	6 611 742,00	21 983 212,57	18 637 371,08	- 3 345 841
Inventory consumed	8 602 623,00	542 561,00	5 140 138,38	5 018 196,75	- 121 942
Debt impairment	- 2 955 686,00	-	-	- 1 724 150,17	- 1 724 150
Depreciation and amortisation	29 848 278,00	-	-	17 411 495,50	17 411 496
Interest	2 659 742,00	568 976,00	1 619 139,18	1 551 516,17	- 67 623
Contracted services	33 764 978,00	3 029 273,00	26 014 949,47	19 696 237,17	- 6318712
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	-	-	6 869,00	-	- 6 869
Operational costs	19 602 320,00	3 709 535,00	26 747 363,49	11 434 686,67	- 15 312 677
Losses on Disposal of Assets	-	-	-	-	-
Other Losses	-	-	-	-	-
Total Expenditure	235 908 703,00	23 883 239,00	154 452 111,43	137 613 410,08	- 16 838 701

VARIANCE EXPLANATIONS:

BULK ELECTRICITY – Bulk electricity is higher in January because there were no payments made in December so this figure consists of the payment that should have been made in December and the payment meant for January.

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 – Contracted services has reduced from R6,6 million in December to R3 million in January. The largest contributors to this R3 million are security services, legal fees and the financial system. Although contracted services have reduced, careful attention needs to be paid to the expenditure of legal fees and security services.

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

REMEDIAL ACTION:

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. The municipality also needs to be cautious about incurring unnecessary legal costs.

3.2.3 The municipality had a deficit of R10,1 million for the month ended 31 January 2025. The year-to-date actual operating revenue compared to the actual expenditure year to date, has a surplus of R66,1 million against the year-to-date budget of R55,9 million.

ce-Summary (revenue and expenditure) - M07 January 2025										
Description	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance					
	R	R	R	R	R					
Total Revenue (excluding capital transfers										
and contributions)	274 108 575,00	13 818 067	192 181 892	159 896 669	- 32 285 223					
Total Expenditure	235 908 703,00	23 883 239	154 452 111	137 613 410	- 16 838 701					
Surplus/(Deficit)	38 199 872,00	- 10 065 172	37 729 781	22 283 259	- 15 446 522					
Transfers and subsidies - capital (monetary										
allocations)	57 687 500,00	-	28 375 067	33 651 042	5 275 974					
Transfers and subsidies - capital (in-kind)		-								
Surplus/(Deficit) after capital transfers &										
contributions	95 887 372,00	- 10 065 172	66 104 848	55 934 300	- 10 170 548					

3.2.4 The table below reflects repairs and maintenance expenditure for the month ended 31 January 2025.

Project Name	2024 ORIG BUDGET	202501 ACTUAL	YTD	BUDGET YTD	VARIANCE
Emergency Maintenance:Transport Assets	456 087	14 398	408 721	266 051	- 142 670
Preventative Maintenance:Transport Assets	228 043	15 540	125 681	133 025	7 344
Building Maintenance	350 000		35 261	204 167	168 906
Hall Maintainance (All Halls)	350 000		8 340	204 167	195 827
Establishemnt & Maintainence of parks playgrounds and					
sportfields	250 000		1 285	145 833	144 548
Library	210 000		10 031	122 500	112 469
Landfillsite	2 173 913	21 120	259 904	1 268 116	1 008 212
Water Supply Infrastructure - Water Treatment - External					
Facilities	434 783		231 332	253 623	22 291
Roads Civil structure	347 826		1 913	202 899	200 985
Public Lighting	255 409		328 290	148 989	- 179 301
Waste Water Treatment Works	729 739		1 410	425 681	424 271
Jetting Service	228 043		55 167	133 025	77 858
Public Ablution Facilities Maintance	25 000			14 583	14 583
Sportfields upkeep	418 269			243 990	243 990
Maintenance Planned: Machinery and Equipment	26 087		239 670	15 217	- 224 453
Library Equipment maintenance-	60 000			35 000	35 000
Maintenance of Vehicle	100 000		14 930	58 333	43 403
Traffic Maintenance of Building	18 243			10 642	10 642
Callibration of Road Worthy Testing Equipment & Courier					
Service	130 435			76 087	76 087
Callibration of Prolaser Speed Machines done yearly					
according to Act 93/1996	18 243	434	3 284	10 642	7 358
Refuse Machinery and Equipment	26 087			15 217	15 217
Water Pump Station - Pipe Works	434 783	164 071	164 071	253 623	89 553
Water Supply Infrastructure - Pump Station	434 783	291 651	317 401	253 623	- 63 778
Water Supply Infrastructure - Reservoirs	565 548		415 438	329 903	- 85 535
Resealing of Roads	100 000			58 333	58 333
Bulk Aggregates	100 000			58 333	58 333
Road marking and signs	300 000			175 000	175 000
Civil Structure	273 652			159 630	159 630
Side walks	136 826			79 815	79 815
Storm Water Drainage	300 000			175 000	175 000
Website Maintenance	180 435	12 124	137 547	105 254	- 32 293
Network Equipment and Transformers	346 626		214 349	202 199	- 12 151
Bush Clearing	273 652		59 600	159 630	100 030
Pump Stations	218 922		25 000	127 705	102 705
Website Maintenance: Internet Charge	456 087	89 358	2 394 999	266 051	- 2 128 948
Website Development and Maintenance	456 087		89 736	266 051	176 315
Website Maintenance: Wireless Network	164 191		93 404	95 778	2 374
Corrective Maintenance: Roads Infrastructure	100 000		1 670	58 333	56 663
Corrective Maintenance: Roads Infrastructure	100 000			58 333	58 333
Storm Water Drainage	347 826		170 205	202 899	32 694
Total repairs and maintenance	12 125 625	608 695	5 808 639	7 073 281	1 264 642

Repair and Maintenance for the month of January amounted to R609 thousand, year to date actual spent is R5,8 million and year to date budget amounts to R7,1 million which leads to a variance R1,3 million.

3.2.5 EXPENDITURE ON STAFF BENEFITS

Setion 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 January 2025 amount to R8,8 million. The YTD actual amounts to R68,3 million against the YTD budget of R61,6 million.

STAFF BENEFITTS					
Description	Original Budget 2024/25	Monthly actual - Jan	YearTD actual	YearTD budget	YTD variance
R thousands					
Other Municipal Saff					
Basic Salaries and Wages	63 335 228	5 525 562,68	40 550 212,43	36 945 550	(3 604 663)
Pension fund and UIF Contributions	11 395 679	986 185,75	7 115 850,36	6 647 479	(468 371)
Medical Aid Contributions	4 945 001	432 529,04	2 804 530,82	2 884 584	80 053
Overtime	4 466 085	439 179,55	3 060 246,12	2 605 216	(455 030)
Annual Bonus	4 577 721	-	4 889 659,51	2 670 337	(2 219 322)
Motor Vehicle Allowance	6 243 842	503 532,55	3 676 460,87	3 642 241	(34 220)
Cellphone Allowance	922 765	75 544,07	527 137,11	538 280	11 142
Housing Allowance	549 692	48 042,16	335 651,21	320 654	(14 998)
Other Benefits and Allowances	1 739 853	207 277,38	1 133 055,84	1 014 914	(118 142)
Long Service Awards	13 559	32 246,10	186 840,96	7 909	(178 932)
Acting and post related allowance	90 899	13 879,29	119 874,02	53 024	(66 850)
Sub-total Other Municipal Staff	98 280 324	8 263 979	64 399 519	57 330 189	(7 069 330)
Senior Managers of the Municipality			-	-	-
Basic Salaries and Wages	4 897 975	400 700,07	2 905 616,47	2 857 152	(48 464)
Pension fund and UIF Contributions	11 255	885,60	6 171,00	6 565	394
Motor Vehicle Allowance	912 827	71 830,91	502 816,55	532 482	29 666
Cellphone Allowance	1 024 429	10 000,00	208 844,90	597 584	388 739
Housing Allowance	203 328	16 000,00	112 000,00	118 608	6 608
Other Benefits and Allowances	290	59,32	312,62	169	(143)
Scarcity	240 396	18 916,99	132 418,95	140 231	7 812
Sub-total Senior Managers	7 290 500	518 393	3 868 180	4 252 792	384 611
Total Employee Cost	105 570 824	8 782 371	68 267 700	61 582 981	(6 684 719)

3.2.6 EXPENDITURE: REMUNERATION OF COUNCILLORS

Remuneration of Councillors Original Monthly YTD Description Budget YearTD actual YearTD budget actual - Jan variance 2024/25 R thousands R 6 353 155 525 830,58 3 882 155,64 3 706 007,08 - 176 148,56 **Basic Salary** 718 848 57 600,00 16 128,00 Cellphone Allowance 403 200,00 419 328,00 Housing Allowance 312 000 25 000,00 175 000,00 182 000,00 7 000,00 Office Bearer Allowance 66 756 5 072,00 36 108,24 38 941,00 2 832,76 3 458 277,12 1 889,48 2 017,17 127,69 Out of pocket expenses Travelling allowance 312 000 25 000,00 175 000,00 182 000,00 7 000,00 7 766 217 638 780 4 673 353 4 530 293 $(143\ 060)$

Remuneration of councillors for the month of January 2025 amounts to R639 thousand. The YTD actual amounts to R4,7million against the YTD budget of R4,5 million which amounts to a variance of R143 thousand.

3.3 FINANCIAL POSITION OVERVIEW

3.3.1 <u>Ratios</u>

			DATA INPUTS	
RATIO	NORM/RANGE	INPUT DESCRIPTION	AND RESULTS	INTERPRETATION
			" R 000 "	
otors Management				
	30 days		655 days	This is above the norm , suggesting debtor
Net Debtors D	Jave	Gross debtors	301 890 723	
Net Debtors L	Jay3	Bad debts Provision	160 897 963	culture of credit control and revenue
		Billed Revenue	78 553 485	management must be improved.
quidity Management				
	1 - 3 Months		1 Month	
Cash / Cos	•	Cash and cash equivalents	18 043 765	
Coverage Ra		Unspent Conditional Grants	7 685 249	not have enough cash on hand to render
(Excl. Unsp		Overdraft		services but this must not be viewed on its
Conditiona	al	Short Term Investments	-	own but with Debtors Management and
Grants)		Total Annual Operational	154 452 111	Cashflow anaylisis.
		Expenditure	154 452 111	
	1.5 - 2:1		0,58	The municipality doesn't have the ability to
		Current Assets	104 397 691	meet its short term financial obligations
Current Ra	tio	Current Liabilities	180 070 398	should a financial recession or shock occur with its current financial muscle.
ability Management				
	. 45%		0%	According to this ratio sufficient revenue is
Debt (Tota	al 4570	Total Debt	0 70	available to repay liabilities however this
Borrowings		Total Operating Revenue	192 181 892	ratio should be analysed along with other
Revenue		Operational Conditional Grants	94 383 239	ratios to show the true reflection of the
		Sportational Conditional Craftic	34 303 <u>2</u> 33	municipality
penditure Manageme				
Remuneratio			36%	
% of Tota	I	Employee/personnel related cost	68 267 639	
Operating		Councillors Remuneration	4 672 800	40%.
Expenditu	re	Total Operating Expenditure	192 181 892	
Contracte			17%	Contracted services form a sufficient amount
Services / To		Contracted Services	26 014 949	of the total operating expenditure which is
Operating		Total Operating Expenditure	154 452 111	above the norm.
Expenditure >	(100	Taxation Expense	-	

.3.2 Cash and cash equivalents

Cash and cash equivalents show an amount of R18 million for 31 January 2025 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	Dec-24	Jan-25	Movement
			R
Cash and cash equivalent	26 133 666,00	18 043 765,00	- 8 089 901,00
Total cash and cash equivalent	26 133 666,00	18 043 765,00	- 8 089 901,00
Unspent grant	7 910 634,69	7 684 590,43	- 226 044,26
SARS			-
Payable from exchange	78 858 182,50	90 439 890,70	11 581 708,20
Total commitments	(86 768 817,19)	(98 124 481,13)	(11 355 663,94)
Surplus/Shortfall	- 60 635 151,19 -	80 080 716,13	- 19 445 564,94

The municipality has insufficient money to meet all its commitments. A shortfall of R80,1 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	Unspent as @ January 2025
					,	Revenue	
Municipal Infrastructure Grant	Capital	Conditional	-		24 005 869,57	21 571 533,75	2 434 335,82
INEP	Capital	Conditional	-		430 434,78	990 000,00	- 559 565,22
Energy Efficiency Demand Grant	Capital	Conditional			3 478 260,87	1 469 834,25	2 008 426,62
Water Services Infrastructure Gran	Capital	Conditional	-		12 372 652,17	9 020 704,90	3 351 947,27
Small Town Revitalisation	Capital	Conditional	-		=	-	=
Financial Management Grant	Operating	Conditional	-		3 800 000,00	3 958 396,97	- 158 396,97
Environmental District Grant	Operating	Conditional			199 999,95		199 999,95
EPWP	Operating	Conditional	-		750 434,79	341 932,90	408 501,89
			-	-	45 037 652,13	37 352 402,77	7 685 249,36

Unspent conditional grants in the table above reflect a total balance of R7,7 million as of January 2025.

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 An additional R696 thousand was received and recorded correctly.
- WSIG R8,7 million was received and recorded correctly.
- An additional R3,7 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 R90,437 million as of January 2025.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description						#REF!				
thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	3 670	2 982	2 879	2 699	4 217	6 013	-	4	22 463
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Refirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	604	(861)	123	542	3 329	2 245	9 860	44 901	60 744
Auditor General	0800	-	1 199	2 324	2 236	1 355	-	-	117	7 230
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions										_
Total By Customer Type	1000	4 274	3 319	5 325	5 477	8 901	8 258	9 860	45 022	90 437

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	55 424 565,37	625 674,12	875 211,55	876 560,36	53 047 119,34
306	ESKOM BULK	21 263 922,92	5 448 908,50	2 878 685,43	2 699 123,16	10 237 205,83
81	AUDITOR GENERAL	7 230 362,07	1 199 038,85	2 324 046,59	2 235 725,58	1 471 551,05
453	SUMMERFALLS TRADING	1 751 487,31	- 150 000,00	- 150 000,00	- 450 000,00	2 501 487,31
404	IBHABHATHANE TRADING	710 880,50				710 880,50
1200	R-DATA	285 530,18	285 530,18			
307	ESKOM HOLDINGS	1 201 945,62	1 205 809,99			- 3 864,37
906	SOUTH AFRICAN LOCAL GOV	2 273 294,47			- 300 000,00	2 573 294,47
177	CCG SYSTEMS	184 405,00				184 405,00
1064	ARENA HOLDINGS	72 588,00	72 588,00			-
			•			
	Total	90 398 981,44	8 687 549,64	5 927 943,57	5 061 409,10	70 722 079,13

The total balance of the municipality's top ten creditors is R90,398 million on 31 January 2025 with R70,7 million being over the 90 day period.

Engagements with The Department of Water and Sanitation have been finalised and the municipality will honour the arrangement without fail. Payments have already been made in the past months to honour the arrangement made.

3.3.5 Consumer Debtors

Total outstanding debtors at end January 2025, R301,9 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.

Detail Report								
Region	Department	Current	Interest	30 Days	60 Days	90 Days	120 Days +	Total
Sarah Baartman	Education	R 361 257,40	R 0,00	R 2 314,00	R 2 400,94	R 6 018,66	R 96 840,37	R 468 831,37
	Education (S21)	R 147 587,52	R 0,00	R 46 828,34	R 33 939,33	R 22 095,56	R 82 651,85	R 333 102,60
	Health	R 295 881,41	R 0,00	R 3 225,73	R 2 446,19	R 98 947,16	R 258 115,53	R 658 616,02
	Human Settlements	R 6 475,96	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 6 475,96
	Public Works	R 2 147 347,67	R 0,00	R 67 712,39	R 1 222 844,62	R 73 020,17	R 220 236,86	R 3 731 161,71
	Roads	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
	Residents	R 217 099 759,46	R 0,00	R 3 311 204,77	R 6 214 626,82	R 3 513 222,65	R 12 472 971,00	R 242 611 784,70
	Councillors	R 366 175,38	R 0,00	R 3 213,78	R 8 934,21	R 17 061,31	R 44 125,17	R 439 509,85
	Municipal Officials	R 2 183 571,39	R 0,00	R 26 527,52	R 46 389,17	R 30 096,75	R 109 796,74	R 2 396 381,57
	Industries	R 21 125 742,81			R 1 603 906,55	R 706 065,76	R 4 740 808,17	R 28 634 379,46
	National Departments	R 18 344 970,35	R 0,00	R 134 863,21	R 3 602 894,11	R 157 963,62	R 369 788,67	R 22 610 479,96
	Grand Total	R 262 078 769,35	R 0,00	R 4 053 745,91	R 12 738 381,94	R 4 624 491,64	R 18 395 334,36	R 301 890 723,20
Region	Debt By Type	Residents	Councillors	Municipal Officials	Industries	Nat Depts	Prov Depts	Total
Sarah Baartman	Water	R 85 491 086,00	R 98 865,63	R 1 105 413,13	R 3 233 351,07			R 91 411 059,10
	Electricity	R 4 642 447,90			R 12 485 915,24			R 18 673 430,18
	Sewerage	R 43 908 541,89			R 1 409 068,75	R 24 839,65	R 587 918,46	R 46 617 010,84
	Refuse	R 20 585 173,56	R 4 359,69	R 237 809,22	R 643 639,74	R 4 161,19	R 210 586,13	R 21 685 729,53
	Rates	R 80 715 099,70	R 59 539,23	R 237 269,70	R 15 317 545,31	R 21 406 604,07	R 4 063 891,40	R 121 799 949,41
	Other	R 7 269 435,65	R 249 480,17		R(4 455 140,65)		R (2 250 158,47)	R 1 703 544,14
	Grand Total	R 242 611 784,70	R 439 509,85	R 2 396 381,57	R 28 634 379,46	R 22 610 479,96	R 5 198 187,66	R 301 890 723,20
	% on Total Debt	80,36	0,15	0,79	9,49	7,49	1,72	100,00

DEBT COLLECTION & CREDIT CONTROL

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

• Indigent Registration

- o 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.
- o It is advisable registration to be done throughout the year.

Other matters

- Sheriff has been appointed to assist with collection attempts
- o 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 <u>Capital Expenditure by Project</u>

Authorised Capital Expenditure						
Capital Expenditure by Project	Funding Source	Budget Amount	Monthly actual- Jan	YearTD actual	YearTD budget	YTD variance
Grant Funding - Projects		Rands		Rands	Rands	Rands
Upgrading of Roads &Stormwater in Enon and Bersheba – Phase 2	MIG	R8 069 402,00		R3 453 306,00	R4 707 151,17	R1 253 845,17
Construction of Multi- Purpose Sports Recreational Facility in Nomathamsanqa in Addo (Budget Maintanance)	MIG	R3 168 327,00		R1 904 528,00	R1 848 190,75	-R56 337,25
Construction of a New Community Hall in Moses Mabhida (Budget Maintanance)	MIG	R2 348 069,70		R2 237 748,50	R1 369 707,33	-R868 041,18
Refurbishment of Enon and Bersheba Water Borne Sanitation	MIG	R9 488 804,00		R7 341 782,00	R5 535 135,67	-R1 806 646,33
Emergency Flood Repairs at Vygie and Adams Street in Valencia	MIG	R2 446 217,36		R2 259 651,00	R1 426 960,13	-R832 690,87
Construction of Roads and Stormwater in Paterson - Phase 1	MIG	R3 340 601,00			R1 948 683,92	R1 948 683,92
Augmentation of the Water Reticulation Network in Paterson	MIG	R6 032 129,00			R3 518 741,92	R3 518 741,92
Construction of Bulk and Water Reticulation in Molly Blackum	MIG	R2 000 000,00			R1 166 666,67	R1 166 666,67
Refurbishment of Addo Waste Water Pump Station	WSIG	R10 578 664,00		R5 432 800,00		R738 087,33
Construction of Luthando pipeline	WSIG	R5 421 336,00		R3 662 724,00		
Electrification Kirkwood- Planning	INEP	R495 000,00		R430 435,00	R288 750,00	-R141 685,00
Retrovit of Street Lights in Kirkwood and municipal buildings	Energy Effeciency Demand	R4 000 000,00		R1 278 117,00	R2 333 333,33	R1 055 216,33
Total Capex - Funded By Grants		R57 388 550,06	R0,00	R28 001 091,50	R33 476 654,20	R5 475 562,70
Own Funding - Projects						
Fencing - Library	Internal Funds	R150 000,00			R87 500,00	R87 500,00
Mayor's Car	Internal Funds	R700 000,00			R408 333,33	R408 333,33
Council Chamber Furniture	Internal Funds	R600 000,00		R4 550,00	R350 000,00	R345 450,00
Upgrade of Kirkwood Water Treatment Works	Internal Funds	R3 000 000,00			R1 750 000,00	
Total Capex - Funded By Own Resources		R4 450 000,00	R0,00			
Total Authorised Capital Acquisation		R61 838 550,06	R0,00	R28 005 641,50	R36 072 487,54	R8 066 846,04
Unathorised Capital Expenditure	<u> </u>				<u> </u>	
Capital Expenditure by Project	Funding Source	Budget Amount		YearTD actual	YearTD budget	YTD variance
Unathorised Capital Expenditure		Rands		Rands	Rands	Rands
Equipment for Water and Sanitation	Internal	R0,00		R12 665,00	R0,00	-R12 665,00
Computer Equipment	Internal	R0,00		R49 429,00		
Total Unathorised Capital Acquisation				R62 094,00		-R62 094,00
Total Capital Expenditure		R61 838 550,06	R0,00	R28 067 735,50	R36 072 487,54	R8 004 752,04

Capital acquisitions for the month of January 2025 amount to zero.

YTD actual capital expenditure is R28,1 million against the YTD budget of R36,1 million.

YTD variance of R8,1 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 **January 2025** of the 2024/25 financial year has been prepared in accordance with the Municipal Financial Management Act and regulations made under that Act.

T KLAAS
MUNICIPAL MANAGER

J. KRAPOHL .

DATE: 13 February 2025

Submitted to the office of the Mayor
Received by:
Date:

Part 2 - In-year budget statements tables

1.1 Table C1: Monthly Budget Statement Summary

	#REF!				#REF!				
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	44 517	49 058	_	3 517	37 544	28 617	8 927	31%	49 058
Service charges	65 557	66 832	_	6 848	38 900	36 761	2 139	6%	66 832
Investment revenue	1 655	1779	_	160	1 110	1 037	72	7%	1 779
Transfers and subsidies - Operational	115 209	126 565	_	815	94 383	73 829	20 554	0	126 565
Other own revenue	24 451	29 876	_	2 480	20 244	17 428	2 816	16%	_
Total Revenue (excluding capital transfers and contributions)	251 389	274 109	-	13 818	192 182	157 673	34 509	22%:	274 109
Employee costs	100 772	104 674	_	8 782	68 268	61 060	7 208	12%	104 674
Remuneration of Councillors	7 282	7 763	_	639	4 673	4 528	145	3%	7 763
Depreciation and amortisation	36 599	29 848	_	_	_	17 411	(17 411)	-100%	29 848
Interest	11 189	2 660	_	569	1 619	1 552	68	4%	2 660
Inventory consumed and bulk purchases	39 816	40 552	_	7 154	27 123	21 121	6 002	28%	40 577
Transfers and subsidies	52	40 332	_	7 104	21 123	21 121	0 002	2076	40 377
Other expenditure	138 745	50 412	-	6 739	52 769	31 707	21 063	66%	50 387
			-					1	
Total Expenditure	334 455	235 909	-	23 883	154 452	137 379	17 073	12%	235 909
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)	(83 066) 48 435	38 200 57 688		(10 065) -	37 730 28 376	20 294 33 651	17 436 (5 275)	86% -16%	38 200 57 688
Transfers and subsidies - capital (in-kind)	350		_	i			` ′		
Surplus/(Deficit) after capital transfers & contributions	(34 281)	95 887	-	(10 065)	66 105	53 945	12 160	23%	95 887
Share of surplus/ (deficit) of associate	_	_	_	_ [_	_	_		_
Surplus/ (Deficit) for the year	(34 281)	95 887	_	(10 065)	66 105	53 945	12 160	23%	95 887
Capital expenditure & funds sources									
Capital expenditure	_	_	_	_	_	_	_		_
Capital transfers recognised					_				
Borrowing	_	_	_		_		_		
· ·	_	-		_ [_	_		-
Internally generated funds Total sources of capital funds									
Financial position									
Total current assets	48 476	111 221			104 398				111 221
Total non current assets	983 855	891 233	_		986 814				891 233
Total current liabilities	161 711	84 917	-		180 070				84 917
			-						
Total non current liabilities Community wealth/Equity	58 370 854 751	46 989 874 081	-		58 370 789 825				46 989 874 081
	034731	014001	_		703 023				074001
Cash flows									
Net cash from (used) operating	(83 491)	76 666	-	(25 183)	(231 581)	60 012	291 593	486%	(174 639
Net cash from (used) investing	(47 386)	(63 043)	-	- 1	-	(36 775)	(36 775)	100%	-
Net cash from (used) financing	-	-	-	(47)	(269)	-	269	#DIV/0!	-
Cash/cash equivalents at the month/year end	(128 710)	33 900	-	(25 230)	(224 749)	43 514	268 263	616%	(154 362
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	33 820	7 258	6 860	6 649	14 673	6 060	257 078	3 463	335 860
Creditors Age Analysis									
Total Creditors	4 274	3 319	5 325	5 477	8 901	8 258	9 860	45 022	90 437

1.2 Table C2: Monthly Budget Statement – Financial Performance

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

5	1	#REF!				#REF!			· · · · · · · · · · · · · · · · · · ·	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1								%	
Revenue - Functional										
Governance and administration		86 576	103 593	-	5 197	77 894	60 430	17 464	29%	103 59
Executive and council		8 970	12 654	-	-	9 491	7 382	2 109	29%	12 6
Finance and administration		77 607	90 939	-	5 197	68 403	53 048	15 355	29%	90 93
Internal audit		-	-	-	-	-	-	-		
Community and public safety		30 354	16 524	-	534	4 341	9 639	(5 298)	-55%	16 5
Community and social services		25 723	1 964	-	15	1 907	1 145	762	66%	19
Sport and recreation		-	-	-	-	-	-	-		
Public safety		4 631	14 561	-	520	2 434	8 494	(6 060)	-71%	14 5
Housing		-	- 1	-	-	-	-	-		
Health		-	-	-	-	-	-	-		
Economic and environmental services		8 263	21 740	-	5	21 594	12 682	8 913	70%	21 7
Planning and development		3 760	7 884	-	5	21 594	4 599	16 995	370%	7 8
Road transport		4 503	13 856	-	-	-	8 083	(8 083)	-100%	13 8
Environmental protection		-	-	-	-	-	-	_		
Trading services		174 967	189 938	-	7 975	116 387	108 574	7 813	7%	189 9
Energy sources		91 141	70 340	-	4 240	44 437	39 591	4 846	12%	70 3
Water management		50 610	69 324	-	2 708	40 880	39 656	1 224	3%	69 3
Waste water management		13 316	19 093	_	164	9 623	11 138	(1 515)	-14%	19 (
Waste management		19 900	31 181	_	863	21 447	18 189	3 258	18%	31 1
Other	4	13	-	_	106	342	_	342	#DIV/0!	
otal Revenue - Functional	2	300 174	331 796	-	13 818	220 558	191 324	29 234	15%	331 7
expenditure - Functional										
Governance and administration		165 876	88 669	_	7 863	61 787	51 186	10 602	21%	88 6
Executive and council		38 692	22 874	_	2 372	15 442	13 081	2 362	18%	22.8
Finance and administration		127 184	65 795	_	5 491	46 345	38 105	8 240	22%	65 7
Internal audit		127 104	-	_	0 401	- 10 010	-	-	2270	00 1
Community and public safety		46 146	37 997	_	3 437	27 203	21 575	5 628	26%	37 9
Community and social services		30 073	20 239	_	2 110	17 377	11 287	6 090	54%	20 2
Sport and recreation		30073	20 203	_	2 110	- 17 377	-	0 030	J4 /0	20 2
·		14 223	- 15 499	_	1 178		8 973	(325)	-4%	15 4
Public safety		l 1		-		8 648		' '	-4 % -10%	
Housing		1 851	2 258	_	148	1 179	1 316	(137)	-10%	2.2
Health		-	-	_	_			(4.000)	040/	40.7
Economic and environmental services		25 822	13 713	-	594	6 152	7 755	(1 603)	-21%	13 7
Planning and development		5 080	7 757	-	333	3 436	4 394	(958)	-22%	77
Road transport		20 743	5 956	-	261	2 716	3 362	(646)	-19%	5 9
Environmental protection		-	-	-	-	-	-	-		
Trading services		107 701	95 347	-	11 973	59 176	56 767	2 409	4%	95 3
Energy sources		47 942	46 126	-	8 732	32 688	27 531	5 157	19%	46 1
Water management		32 679	22 829	-	2 293	17 650	13 772	3 878	28%	22 7
Waste water management		14 709	14 329	-	523	4 938	8 703	(3 766)	-43%	14 3
Waste management		12 369	12 062	-	425	3 900	6 760	(2 860)	-42%	12 (
Other		263	182	-	16	134	95	39	41%	
otal Expenditure - Functional	3	345 808	235 909	_	23 883	154 452	137 379	17 073	12%	235

1.3 Table C3: Monthly Budget Statement – Financial Performance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description		#REF!				#REF!				
	Ref	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	-	-	9 491	7 382	2 109	28,6%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)		7 164	9 268	-	12	6 909	5 406	1 502	27,8%	9 268
Vote 3 - FINANCE (12: IE)		56 792	72 678	-	5 185	61 494	42 395	19 099	45,0%	72 678
Vote 4 - Community Services (13: IE)		39 640	56 698	-	1 503	26 130	33 074	(6 944)	-21,0%	56 69
Vote 5 - Technical Services (14: IE)		187 608	180 497	_	7 118	116 534	103 066	13 468	13,1%	180 497
Total Revenue by Vote	2	300 174	331 796		13 818	220 558	191 324	29 234	15,3%	331 796
Expenditure by Vote	1									
Vote 1 - Executive AND Council (10: IE)		39 886	24 232	-	2 454	16 034	13 844	2 190	15,8%	24 232
Vote 2 - CORPORATE SERVICES (11: IE)		25 777	28 247	-	1 678	15 147	16 075	(928)	-5,8%	28 24
Vote 3 - FINANCE (12: IE)		101 279	37 548	-	3 812	31 197	22 030	9 168	41,6%	37 548
Vote 4 - Community Services (13: IE)		57 384	47 983	-	3 730	30 058	27 115	2 943	10,9%	47 983
Vote 5 - Technical Services (14: IE)		121 483	97 899	_	12 209	62 015	58 315	3 700	6,3%	97 899
Total Expenditure by Vote	2	345 808	235 909	_	23 883	154 452	137 379	17 073	12,4%	235 90
Surplus/ (Deficit) for the year	2	(45 634)	95 887	_	(10 065)	66 105	53 945	12 160	22.5%	95 887

1.4 Table C4: Monthly Budget Statement – Financial Performance

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

	1_	#REF!				#RE		,	,	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		33 321	34 950	-	4 139	19 161	18 947	214	1%	34 95
Service charges - Water		21 143	20 444	-	1 757	12 086	11 370	716	6%	20 44
Service charges - Waste Water Management		4 897	3 630	-	442	3 296	1 891	1 405	74%	3 63
Service charges - Waste management		6 196	7 807	-	509	4 358	4 554	(196)	-4%	7 80
Sale of Goods and Rendering of Services		304	656	-	18	141	383	(242)		65
Agency services		2 955	3 647	-	366	1 362	2 127	(765)	-36%	3 64
Interest		0.500	40.740		4.400	7.500	7.000	- (404)	50/	40.74
Interest earned from Receivables Interest from Current and Non Current Assets		3 506 1 655	13 713 1 779		1 126 160	7 568 1 110	7 999 1 037	(431) 72	-5% 7%	13 71 1 77
Dividends		1 000	1779	-	100	1 110	1 037	- 12	176	177
Rent on Land								_		
Rental from Fixed Assets		38	72	_	15	131	42	89	213%	7
Licence and permits		989	1 020	_	153	789	595	193	33%	1 02
Operational Revenue		1 056	1 384	_	14	105	807	(702)		1 38
Non-Exchange Revenue								- '		
Property rates		44 517	49 058	-	3 517	37 544	28 617	8 927	31%	49 05
Surcharges and Taxes		7 602	-	-	106	4 610	-	4 610	#DIV/0!	-
Fines, penalties and forfeits		368	1 849	-	3	35	1 078	(1 043)		1 84
Licence and permits		13	24	-	1	251	14	236	1671%	2
Transfers and subsidies - Operational		115 209	126 565	-	815	94 383	73 829	20 554	28%	126 56
Interest		7 238	7 512	-	677	5 252	4 382	870	20%	7 51
Fuel Levy								-		
Operational Revenue Gains on disposal of Assets		167	_					_		
Other Gains		215	_	_	-	-		_		
Discontinued Operations		213	_		_	_				
Total Revenue (excluding capital transfers and contributions)		251 389	274 109	-	13 818	192 182	157 673	34 509	22%	274 10
Expenditure By Type	П									
Employee related costs		100 772	104 674	-	8 782	68 268	61 060	7 208	12%	104 67
Remuneration of councillors		7 282	7 763	_	639	4 673	4 528	145	3%	7 76
Bulk purchases - electricity		28 363	31 950		6 612	21 983	16 641	5 343	32%	31 95
			8 603	-		5 140		660	15%	8 62
Inventory consumed		11 454		-	543	5 140	4 481			
Debt impairment		44 204	(2 956)	-	-	-	3 393	(3 393)	-100%	(2 95
Depreciation and amortisation		36 599	29 848	-	-	-	17 411	(17 411)	i 1	29 84
Interest		11 189	2 660	-	569	1 619	1 552	68	4%	2 66
Contracted services		61 595	33 765	-	3 029	26 015	17 793	8 222	46%	33 75
Transfers and subsidies		52	-	-	-	-	-	-		-
Irrecoverable debts written off		-	-	-	-	7	-	7	#DIV/0!	_
Operational costs		32 582	19 602	-	3 710	26 747	10 521	16 226	154%	19 58
Losses on Disposal of Assets								_		
Other Losses		364		_	_	_	_	_		
Total Expenditure		334 455	235 909	_	23 883	154 452	137 379	17 073	12%	235 90
Surplus/(Deficit)	1	(83 066)	38 200		(10 065)	37 730	20 294	17 436	12/0	38 20
outpluar(Denoit)		48 435	57 688	_	(10 000)	28 376	33 651	(5 275)	(0)	57 68
	1		0. 000	_	_	- 20 070	-	(5 270)	(0)	- 07 00
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)		350				00.405	53 945	12 160	0	95 88
Transfers and subsidies - capital (monetary allocations)		350 (34 281)	95 887	-	(10 065)	66 105	JJ 945	12 100		
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)			95 887	-	(10 065)	66 105	53 945	12 100		
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind) Surpulss/(Defficit) after capital transfers & contributions Income Tax		(34 281)			` '			_		95.88
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind) Surplus/(Deficit) after capital transfers & contributions Income Tax Surplus/(Deficit) after income tax			95 887 95 887	-	(10 065) (10 065)	66 105	53 945		0	95 88
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind) Surplus/(Deficit) after capital transfers & contributions Income Tax Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture		(34 281)			` '			12 160 -		95 88
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind) Surplus/(Deficit) after capital transfers & contributions Income Tax Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorifies		(34 281)	95 887	-	(10 065)	66 105	53 945	12 160 - -	0	95 88
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind) Surplus/(Deficit) after capital transfers & contributions Income Tax Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture		(34 281)			` '			12 160 -		95 88 95 88

1.5 Table C5: Monthly Budget Statement – Capital Expenditure

Choose name from list - Table C5 Monthly Budget Statement -

Capital Expenditure (municipal vote, functional classification and

Capital Expenditure (municipal vote, functional classification and Vote Description	Ref	#REF!	#REF!							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance	Full Year
	١.	Outcome	Budget	Budget	actual	Tour 15 detaul	budget	TID Valiance		Forecast
R thousands Multi-Year expenditure appropriation	2								%	
	-			_		_				
Vote 6 - Technical Services (14: CAPEX)		-	-	-	-	-	-	-		_
Vote 7 - Executive AND Council (30: CAPEX)		-	-	-	-	-	-	-		_
Vote 8 - Community Services (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 9 - Technical Services (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - Finance (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 6 - Technical Services (14: CAPEX)		_	-	_	_	_	_	-		_
Vote 7 - Executive AND Council (30: CAPEX)		_	1 300	_	_	5	758	(754)	-99%	600
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	_	_	4 142	3 424	718	21%	5 870
Vote 9 - Technical Services (38: CAPEX)		36 719	55 872		_	37 062	32 592	4 470	14%	55 872
Vote 10 - Finance (39: CAPEX)		30 1 19	33 672	_	_	37 002	JZ J3Z	4470	1470	33 672
		_ [_	-	_		_		#00///01	_
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	-	49	-	49	#DIV/0!	_
	١.		-					·		
Total Capital single-year expenditure	4	48 362	63 043			41 258	36 775	4 483	12%	62 343
Total Capital Expenditure	-	48 362	63 043	-		41 258	36 775	4 483	12%	62 343
Capital Expenditure - Functional Classification										
Governance and administration		_	1 300	-	_	54	758	(704)	-93%	600
Executive and council		_	1 300	_	_	5	758	(754)	ŧ.	600
Finance and administration		_	_	_	_	49	_	49	#DIV/0!	_
Internal audit										
Community and public safety		11 643	5 870	_	_	4 142	3 424	718	21%	5 870
Community and social services		11 643	5 870	_	_	4 142	3 424	718	21%	5 870
Sport and recreation		11 040	3070			7 172	0 121	-	2170	3070
Public safety								_		
								_		
Housing								-		
Health								_		
Economic and environmental services		2 341	12 410	-	-	3 453	7 239	(3 786)	-52%	12 410
Planning and development								-		
Road transport		2 341	12 410	-	-	3 453	7 239	(3 786)	-52%	12 410
Environmental protection								-		
Trading services		34 378	43 462	-	-	33 609	25 353	8 256	33%	43 462
Energy sources		2 854	4 495	-	-	1 745	2 622	(877)	-33%	4 495
Water management		947	14 489	-	-	-	8 452	(8 452)	-100%	14 489
Waste water management		30 577	24 478	-	_	31 864	14 279	17 585	123%	24 478
Waste management								-		
Other								_		
Total Capital Expenditure - Functional Classification	3	48 362	63 043	-	-	41 258	36 775	4 483	12%	62 343
Funded by:										
National Government	1	48 339	57 389	_	_	41 168	33 477	7 691	23%	57 389
Provincial Government	l	40 003	37 003			41 100	00 411	1 031	2070	01 003
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,								_		
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ										
Institutions)								-		
Transfers recognised - capital		48 339	57 389	-	_	41 168	33 477	7 691	23%	57 389
Borrowing	6							-		
Internally generated funds		23	5 654	-		90	3 298	(3 208)	-97%	4 954
Total Capital Funding	L	48 362	63 043	-		41 258	36 775	4 483	12%	62 343

1.6 Table C6: Monthly Budget Statement - Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	F.	#REF!			EF!	- IIV
Description	Ref	Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1	Outcome	Budget	Budget		Forecast
ASSETS	- '					
Current assets						
Cash and cash equivalents		7 101	57 606	-	18 044	57 606
Trade and other receivables from exchange transactions		8 855	18 990	_	32 930	18 990
Receivables from non-exchange transactions		7 211	26 009	_	21 217	26 009
Current portion of non-current receivables		_	368	_	_	368
Inventory		309	299	_	357	299
VAT		24 964	7 205	_	32 007	7 205
Other current assets		36	745	_	(157)	745
Total current assets	***************************************	48 476	111 221	_	104 398	111 221
Non current assets					104 000	
Investments						
Investment property		40 205	22 609		40 205	22 609
Property, plant and equipment		943 328	868 587	_	946 287	868 587
		343 320	000 307	-	940 201	000 307
Biological assets						
Living and non-living resources Heritage assets		322	322	_	322	322
Intangible assets		322	(286)	_	-	(286
Trade and other receivables from exchange transactions		_	(200)	-	_	(200
· · · · · · · · · · · · · · · · · · ·						
Non-current receivables from non-exchange transactions						
Other non-current assets		202 255	004 000		000.044	004 000
Total non current assets		983 855	891 233	_	986 814	891 233
TOTAL ASSETS		1 032 331	1 002 453		1 091 212	1 002 453
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft						
Financial liabilities		-	-	-	(269)	_
Consumer deposits		84	2 637	-	83	2 637
Trade and other payables from exchange transactions		126 956	63 828	-	127 459	63 828
Trade and other payables from non-exchange transactions		0	9 209	-	7 685	9 209
Provision		9 687	8 746	-	9 687	8 746
VAT		24 082	(256)	-	34 524	(256
Other current liabilities		902	754	-	902	754
Total current liabilities		161 711	84 917	_	180 070	84 917
Non current liabilities						
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
Total non current liabilities		58 370	46 989	_	58 370	46 989
TOTAL LIABILITIES		220 081	131 906	_	238 440	131 906
NET ASSETS	2	812 249	870 547	-	852 772	870 547
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		854 751	874 081	-	789 825	874 081
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	854 751	874 081	_	789 825	874 08 ⁻

1.7 Table C7: Monthly Budget Statement – Cashflow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M07 January

		#REF!				#RE	F!			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		33 614	37 859	-	(149)		22 084	(24 653)	1 1	-
Service charges		10 351	69 119	-	(15)		44 892	(61 487)		-
Other revenue		25 692	8 651	-	(535)	(1 882)	5 046	(6 928)	-137%	-
Transfers and Subsidies - Operational		141 270	113 539	-	(2 627)	17 021	65 395	(48 374)	:	35 550
Transfers and Subsidies - Capital		29 018	57 688	-	696	5 538	33 651	(28 113)	-84%	-
Interest		1 442	1 779	-	153	1 055	1 037	17	2%	1 779
Dividends								-		
Payments										
Suppliers and employees		(324 878)	(209 308)	-	(22 706)	(234 147)	(110 542)	(123 605)	112%	(209 308)
Interest		-	(2 660)	-	-	-	(1 552)	1 552	-100%	(2 660)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(83 491)	76 666		(25 183)	(231 581)	60 012	291 593	486%	(174 639)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(47 386)	(63 043)	-	-	-	(36 775)	36 775	-100%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47 386)	(63 043)			-	(36 775)	(36 775)	100%	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		-	-	-	(47)	(269)	_	(269)	#DIV/0!	_
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	(47)	(269)		269	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(130 877)	13 623	-	(25 230)	(231 850)	23 237			(174 639)
Cash/cash equivalents at beginning:		2 167	20 277	-	-	7 101	20 277	(13 176)		20 277
Cash/cash equivalents at month/year end:		(128 710)	33 900	_	(25 230)	(224 749)	43 514			(154 362)

1.8 Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January 2025

Summary of Employee and Councillor remuneration	Ref	#REF! Audited	Original	Adjusted	Monthly	#RE	YearTD	VTD	VTD	Full Yea
		Outcome	Budget	Budget	actual	YearTD actual	budget	YTD variance	YTD variance	Forecas
thousands	1	A	В	С				-	%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages Pension and UIF Contributions		5 948	6 353	-	526	3 882	3 706	176	5%	6
Medical Aid Contributions								_		
Motor Vehicle Allowance								-		
Celiphone Allowance Housing Allowances		670 300	719 312	_	58 25	403 175	419 182	(16) (7)	-4% -4%	
Other benefits and allowances		363	379	_	30	212	221	(9)	-4%	
Sub Total - Councillors		7 282	7 763	-	639	4 673	4 528	145	3%	7
% increase	4		6,6%							6,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages Pension and UIF Contributions		4 739 11	4 898 11	_	401	2 906 6	2 857	48 (0)	2% -6%	41
Medical Aid Contributions						Ů		-	0.0	
Overtime								-		
Performance Bonus Motor Vehicle Allowance		865	913		72	503	532	-	-6%	
Molor venice Allowance Cellohone Allowance		120	127	-	10	70	74	(30)	-6%	
Housing Allowances		192	203	-	16	112	119	(7)	-6%	
Other benefits and allowances		1	1	-	0	0	0	(0)	-1%	
Payments in feu of leave Long service awards		(637)	-	-	-	-	-	-		
Post-refirement benefit obligations	2	206	_	_	_	_	_	-		
Entertainment								-		
Scarcity		223	240	-	19	132	140	(8)	-6%	
Acting and post related allowance In kind benefits								-		
In land beneats Sub Total - Senior Managers of Municipality		5 719	6 394	-	518	3 729	3 730	- (0)	0%	6
% increase	4		11,8%					.,		11,8%
Other Municipal Staff										
Basic Salaries and Wages		61 222	63 335	-	5 526	40 550	36 946	3 605	10%	63
Pension and UIF Contributions		10 798	11 396	-	986	7 116	6 647	468	7%	11
Medical Aid Contributions Overtime		4 543 4 467	4 945 4 466	-	433 446	2 805 3 085	2 885 2 605	(80) 480	-3% 18%	4
Performance Bonus		4 625	4 578	-	-	4 890	2 670	2 219	83%	4
Motor Vehicle Allowance		5 937	6 244	-	504	3 676	3 642	34	1%	6
Celiphone Allowance		768	923	-	76	527	538	(11)	-2%	
Housing Allowances Other benefits and allowances		547 1 183	550 1 209	-	48 133	336 970	321 705	15 264	5% 38%	1
Payments in fieu of leave		1 103	1 209	_	133	310	705	-	n	
Long service awards		288	14	-	32	187	8	179	2262%	
Post-refirement benefit obligations	2	276	531	-	68	277	310	(33)	-11%	
Entertainment Scarcity								-		
Acting and post related allowance		1 513	1 231	_	141	1 048	718	330	46%	1:
In kind benefits										
Sub Total - Other Municipal Staff		96 167	99 420 3,4%	-	8 391	65 467	57 995	7 472	13%	99
% increase	4	109 168	113 576		9 548	73 869	66 253	7 616	11%	3,4%
Fotal Parent Municipality		109 100	4 007		9 340	13 009	00 233	7 616	1176	113
Unpaid salary, allowances & benefits in arrears:	_							-		
Board Members of Entities 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								-		
Board Fees	5							-		
Payments in lieu of leave Long service awards								-		
Post-refirement benefit obligations								_		
Entertainment								-		
Scarcity								-		
Acting and post related allowance In kind benefits								-		
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance	- 1							-		
	- 1									
Celipnone Allowance Housing Allowances Other benefits and allowances								-		
Housing Allowances								-		
Housing Allowances Other brentfis and allowances Payments in feu of leave Long service awards								-		
Housing Allowances Other benefits and allowances Payments in fieu of leave Long service awards Post-referement benefit obligations	2							-		
Housing Allowances Other benefits and allowances Payments in less uchieve Long service awards Post-referement benefit obligations Entertainment	2							- - -		
Housing Allowances Other benefits and allowances Payments in fieu of leave Long service awards Post-referement benefit obligations	2							- - - -		
Housing Allowances Other benefits and allowances Payments in less of leave Long service awards Post-retrement benefit obligations Entertainment Scaroly Acting and post related allowance In lind banefits	2							- - - - - -		
Housing Alovanose Other benefits and allovanose Payments in less of laws Long service awards Post-referenter benefit objections Entertainment Scarcity Acting and post related allovanos In line benefits In line for the first of laws of the laws of		-	-	-	_	-	-	- - - - -		
Housing Allowances Other benefits and distreasment Payments in less of leave Long service awards Post-referent tenefit obligations Entertainment Scarcity Antig and post related allowance In land benefits In land Service A	2	-	-	-	-	-	-	- - - - - -		
Housing Allowances Other benefits and allowances Payments in less of leave Long service awards Post-refirement benefit obligations Entertainment Scarcity Acting and post related allowance in kind benefits but Total - Senice Managers of Entities Whieresse Where Staff of Entities		-	-	-	_	-		- - - - - -		
Housing Allowances Other benefits and distreasment Payments in less of leave Long service awards Post-referent tenefit obligations Entertainment Scarcity Antig and post related allowance In land benefits In land Service A		-	-	-		-		- - - - - -		
Housing Alovances Other benefits and dillowances Payments in less of leave Long service awards Post-reference themet collipsions Entertainment Scarcity Acting and post related allowance In land post related allowance In land benefits Sub Total: Senior Managers of Entities W, increase Diffuse Staff of Entities Base: Satiries and Viliges Person and UIF Contributions Medical Ald Contributions		-	-	-		-		- - - - - - - - -		
Housing Allowances Other benefits and sillowances Payments in less uchiaeve Long service awards Post-referent benefit obligations Entertainment Scarrity Ading and post related allowance In lind benefits With Total - Senior Managers of Entities % in crease User Statistics Basic Salaries and Weges Pension and UIF Contributions Medical Aid Contributions Overfitm		-	-	-		-		-		
Housing Allowances Other benefit and alfowances Payments in less of large Long service awards Post-referents tender digistions Entertainment Sourchy Adding and post related allowance In sixth benefits but Fotal - Senior Managers of Entities W increase W increase Basic Staffers and Wages Persion and UIF Contributions Medical Alf Contributions Overtime Performance Bonus		-	-	-	_	-	_	- - - - - - - - -		
Housing Allowances Other benefits and sillowances Payments in less uchiaeve Long service awards Post-referent benefit obligations Entertainment Scarrity Ading and post related allowance In lind benefits With Total - Senior Managers of Entities % in crease User Statistics Basic Salaries and Weges Pension and UIF Contributions Medical Aid Contributions Overfitm		-	-	-	-	-		-		
Housing Alovanous Other benefits and allovanous Payments in less of laceve Long service awards Post-referement benefit objectors Entertainment Society Acting and post related allovanous In like thousing No Total - Service Managers of Entities N, in crease Others Staff of Entities Bass Calaries and Vilages Person and UIF Contributions Medical Ald Corthibutions Overfitme Performance Borus Mobr Vehicle Allowanous Longing Alovanous		-	-	-	-	-	-			
Housing Allowances Other benefit and dillowances Paymenth in less of leave Long service awards Post-referent benefit obligations Entertainment Scarchy Anding and post reliabed allowance In land benefits Will Total - Senior Managers of Entities % in crease White Total - Senior Managers of Entities % in crease Basic Stainies and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performace Borous Motor Vehicle Allowance Celiphone Allowance Housing Allowances		-	-	-	-	-	_			
Housing Alovanose Other benefits and disfovanose Payments in less of laceve Long service awards Post-referents therefoligistions Entertainment Scarcely Acting and post-related allowance In lend benefits Will Test and post-related allowance In lend benefits Will Test and Te		-	-	-	_	-	_	-		
Housing Allowances Other benefit and dillowances Paymenth in less of leave Long service awards Post-referent benefit obligations Entertainment Scarchy Anding and post reliabed allowance In land benefits Will Total - Senior Managers of Entities % in crease White Total - Senior Managers of Entities % in crease Basic Stainies and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performace Borous Motor Vehicle Allowance Celiphone Allowance Housing Allowances		-	-	-		-	-			
Housing Allowances Other benefits and dillowances Paymenth in less of leave Long service awards Post-referent benefit obligations Entertainment Post-referent benefit obligations Entertainment Starriby Acting and post related allowance In land benefits Web Total - Service Managers of Entities % in crease Webs Total - Service Managers of Entities Six increase Webs Total - Service Managers of Entities Basic Statines and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance Other benefits and allowances			-	-	-	-				
Housing Abusances Other benefit and alfowances Payments in les of leave Long service award's Post-referent therefolgistions Entertainment Scarcity Acting and post related allowance In six of banefits Into Total - Senior Managers of Entities Six increases Basic Staffers and Wages Pension and UIF Contributions Medical Aff Contributions Overtime Performance Bonus Mobri Vehick-Allowance Celephone Allowance Celephone Allowance Celephone Allowance Housing Allowances Other benefits and allowances Payments in less of leave Long service award's Pensiver and Celephone Post-referent teneric digistions Entertainment Scarcity Sca			-	-	_	-		-		
Housing Alovanose Other benefits and allovanose Payments in less of lareve Long service awards Post-referement benefit objectors Entertainment Scarcity Acting and post related allovanos In line boundes United Testines Win Testines Win Testines Win Testines Basic Salaries and Wages Person and UIF Contributions Medical Ast Contributions Medical Ast Contributions Overfrom Performance Borus Mobr Vehicle Allowanose Celptone Alovanose Other benefits and allovanose Other benefits and allovanose Other benefits and allovanose Destroir awards Post-referement benefit objectors Entertainment Scarcity S		-	-	-		-	_	-		
Housing Albreatness Other benefits and allowances Paymenth in lise of leave Long service awards Post-referent benefit objections Entertainment Start by Admin and post related allowance In kind banefits Sub-Total - Senior Managers of Entities Basic Stairies and Wapes Pennion and UIF Contributions Medical Aid Contr				-		-		-		
Housing Aloxanose Other benefits and dislovance Payments in less of large Long service awards Personate in less of large Personate in less of large Acting and post related allovance In large benefits In large benefits Wi Total - Senior Managers of Entities % in crease Wither Staff of Entities Basic Staffers and Wages Penson and UIF Contributions Medical Aid Contributions Medical Aid Contributions Medical Aid Contributions Overtime Performance Bonus Motri Vehicle Alowance Calphone Allowance Calphone Allowance Unit general and aloxance Unit general and aloxance Long service awards Post-order ment benefit obligations Entertainment Scarchy Acting and post related allowance In large and the Staff of Entities		-	-	-	-					
Housing Alovances Other benefits and dillowances Payments in less of large Long service awards Protected ment therefore digistions Entertainment Scarcity Acting and post related allovance In lard benefits Sub Total - Service Managers of Entities Wi increase Other benefits Basic Statines and Yolges Person and UIF Contributors Medical Act Contributors Medical Act Contributors Overfree Performance Borus Mobr Vehick Alovance Calphone Alovance Calphone Alovance Long service awards Long service awards Long service awards Desire and Contributors Desired Contributor	4	-	-	-						
Housing Allowances Other benefits and allowances Payments in less of have Long service awards Protesterement benefit objestons Entistrament Scarcity Acting and post related allowance In land benefits Sub Total - Service Managers of Entities W, in crease Other Staff of Entities Basic Salaines and Vilages Persion and UIF Contributions Medical Ald Contributions Medical Ald Contributions Moder White Allowance Cellptone Allowance Long service awards Housing Allowance Long service awards Post-reference I collavore Long service awards Entist Indiana Collavore Long service awards Post-reference I collavore Long service awards Entist Indiana Collavore Long service awards Post-reference I collavore Long service awards Long service award	4	109 168	-	-					11%	113

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

JANUARY 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

<u>Progress</u>

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.

SCM continues to have trouble obtaining monitoring and progress 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

Appointment contracts are being delayed as a result of bid committee meeting postponements. In order to prevent bids from expiring before the appointment, SCM had to extend the validity.

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 January performed as per signed contracts.

REPORT ON STATUS OF TENDERS

REQUEST FOR QUOTATIONS

DESCRIPTION	ADVERTISED DATE	CLOSING DATE	STATUS
	30-Jan-25	10-Feb-25	
SUPPLY AND DELIVERY OF LAPTOPS FOR SRVM EMPLOYEES			BID NOT CLOSED

COMPETITIVE BIDS

DESCRIPTION	ADVERTISE D DATE	CLOSING DATE	STATUS
DESIGN AND INSTALLATION OF AN OLYMPIC-STANDARD 8-LANE SYNTHETIC RUNNING TRACK FOR SUNDAYS RIVER VALLEY MUNICIPALITY (SRVM)	24-Jan-25	14-Feb-25	Bid not Closed
INVITATION TO ACCREDITED SKILLS DEVELOPMENT PROVIDERS TO REGISTER ON THE MUNICIPAL DATABASE FOR A PERIOD OF 24 MONTHS	3-Feb-25	24-Feb-25	Bid not Closed
COMPLILATION OF GENERALL EVEALUATION ROLL	5-Aug-24	16-Sept-24	Validity of bid extended to 16/02/2025

AWARDED TENDERS FOR JANUARY

Project	Tende r No	Awarded Bidders Name	Appo intm ent Date	Total Contract Amount (Incl VAT)
MAINTENANCE OF MUNICIPAL MANAGER'S BUILDING	SRVM-RFQ 17/2025	KINZELA TRADING (PTY) LTD	30-Jan-25	R57.672,50
CONFIGURATION OF ACTIVE DIRECTORY	SRVM-RFQ 18/2025	ALTERCOP CC	30-Jan-25	R105.060,29
PROVISION OF TRACKER SERVICES FOR MUNICIPAL VEHICLES PERIOD OF 36 MONTHS	SRVM- 002/2025	REALM TRACK CC	31-Jan-25	R210.634,00
SUPPLY AND DELIVERY OF WATER AND WASTEWATER TREATMENT CHEMICHELS TO SRVM (36 MONTHS	SRVM- 003/2025	METSI WATER SOLUTIONS (PTY) LTD	31-Jan-25	R18.582.575,01

R 18.955.941,80

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 January 2025 amount **R52 928.75**

No	Payment Date	Supplier Name	Details	Deviation Type	R	Comments
1	17-Jan-24	Abilia Trading 75	Repair of UD water Truck JYY 167 EC	Exceptional Case		Abilia is the only tyre repairs in Sundays River Valley that does tyre repair. It is impossible to source 3 quotes and follow procurement process. Also we cant go to Kariega/Gqeberha for a tyre that would be a wastful expenditure to do that.
2	20-Jan-24		Advert for Supply & Delivery of wastewater and water treatment chemicals for a period of 3 years	Sole Supplier		Arena Holding is the Sole Publisher of the Herald Newspaper. Therefore, when the Municipality needs to advertise locally it used the Herald Newspaper as it covers all the areas in SRV.
3	21-Jan-24		Notice for objections to the supplementary valuation roll to be published on 25 November 2024 on the Herald newspaper	Sole Supplier		Arena Holding is the Sole Publisher of the Herald Newspaper. Therefore, when the Municipality needs to advertise locally it used the Herald Newspaper as it covers all the areas in SRV.

IRREGULAR EXPENDITURE

In compliance with Section 32 of the MFMA, Irregular, fruitless and wasteful expenditure amounts to **R 2 240 914.11** for the month of January 2025. The expenditure is broken down into the following categories:

- Total of Irregular Expenditure for Capital Projects amounts to R 0
- Total of Irregular Expenditure for Operational Expenditure amounts to R1.269
 925.23
- Total of Fruitless and Wasteful Expenditure amounts to **R 970 988,88**

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 errors done by bid committee member when evaluating and adjudicating bids.

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



Tender Name/Description	Date Reported	Date of payme	Payment Number	Amount	Description of Incident	(Official or Political	Expenditure
Security services Dec24 -Jan 25	N/a- MFMA section 71, 52	29-Jan-25		R596.810,81	Direct appointment of service provider	Director Corporate	Irregular
	(d) and 72 Reports are				without following proper SCM Processes in	services	
	tabled to council during		OB 000063663		that there was no specification, evaluation		
ecurity services for the dam	N/a- MFMA section 71, 52	29-Jan-25		R38.143,39	Direct appointment of service provider	Director Corporate	Irregular
	(d) and 72 Reports are				without following proper SCM Processes in	services	
	tabled to council during				that there was no specification, evaluation		
	the appplicable reporting				and adjudication of the contract for these		
	periods.		OB 000063661		services.		
ecurity services DEec 24-Jan 25	N/a- MFMA section 71, 52	29-Jan-25		R379.687,47	Direct appointment of service provider	Director Corporate	Irregular
	(d) and 73 Reports are				without following proper SCM Processes in	services	
	tabled to council during				that there was no specification, evaluation		
	the appplicable reporting				and adjudication of the contract for these		
	periods.		OB 000063662		services.		
irewall security protection	N/a- MFMA section 71, 52	20-Jan-25	OB 000063615	R77.981,50	The BEC & BAC process was not completely	Chief Financial	Irregular
	(d) and 73 Reports are				followed, the functionality stage was not	Officer	
	tabled to council during				done.		
	the appplicable reporting						
	periods.						
illing for 21 Oct-20 Nov	N/a- MFMA section 71, 52	20-Jan-25		R24.780,44	The BEC & BAC process was not completely	Chief Financial	
2024	(d) and 74 Reports are				followed, the functionality stage was not	Officer	
	tabled to council during				done.		
	the appplicable reporting						
	periods.		OB 000063615				Irregular
Office refreshments for	N/a- MFMA section 71, 52	29-Jan-25		R2.521,65	The service provider was directily	Chief Financial	
Council and Committee	(d) and 75 Reports are				appointed without sourcing three	Officer	
Meetings	tabled to council during				quotations yet the transaction exceeded		
vicetiig5	the appplicable reporting				the threshold value of R 2000.		
	periods.		OB 000063669				Irregular
Provision of virtual private	N/a- MFMA section 71, 52	24-Jan-25	OB 000063644	R150.000,00	The BEC & BAC process was not completely	Chief Financial	
network and internet	(d) and 75 Reports are				followed, the functionality stage was not	Officer	
connection, WiFi and voice	tabled to council during				done.		
	the appplicable reporting						
over internet protocol	periods.						
elephone system for a				_			
period of 3 years							
							Irregular
				R1.269.925,23			Integular
			phant Park				

Annexure B

FRUITLESS AND WASTEFUL EXPENDITURE FOR JANUARY 2025

Bidder Name	Tender						Person liable	
	Name/Description						(Official or Political	Type of Prohibited
	, , , , , , , , , , , , , , , , , , , ,	Date Reported	Date of payme	Payment Number	Amount	Description of Incident	Office	Expenditure
		N/a- MFMA section 71, 52	. ,	,		·	Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wastefu
Auditor General	ACC#81 INTEREST	periods.	6/1/2025	1397	R 20.874,35	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wastefu
Eskom Holdings	ACC#307 INTEREST	periods.	6/1/2025	1397	R 1.031,53	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	6/1/2025	1397	R 105,82	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	6/1/2025	1397	R 67,92	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	6/1/2025	1397	R 1.321,14	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	6/1/2025	1397	R 10,42	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
SARS	PAYE PENALTIES SEP C	periods.	7/1/2025	1535	R 378.602,08	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Bulk	ACC#306 Interest	periods.	21/01/2025	1411	R 173.432,77	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 176,34	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during					Officer	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	D 271 72	Overdue Asseunts		
ESKOIII HOIGINGS	ACC#307 Interest	•	22/01/2025	1410	K 2/1,/2	Overdue Accounts	Chief Financial	Expenditure
		N/a- MFMA section 71, 52						
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting	/ /					Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 51,51	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 322,84	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 16,20	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 46,90	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 8.28	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52		- 1-2	,		Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during					Januar .	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 182 67	Overdue Accounts		Expenditure
LSKOTT HOTAITIES	/teensor interest	N/a- MFMA section 71, 52	22/01/2023	1410	11 102,07	Overdue Accounts	Chief Financial	Experiarea
		(d) and 72 Reports are					Officer	
		tabled to council during					Officer	
								Erwitlass & Wastaful
Falsas Haldinas	ACC#307 Interest	the appplicable reporting	22/04/2025	1410	D 10 17	Our adve A resource		Fruitless & Wasteful
Eskom Holdings	ACC#307 IIILETEST	periods.	22/01/2025	1410	K 10,17	Overdue Accounts	Chief Financial	Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
- 1	ACCUIde no o	the appplicable reporting		nt Darle				Fruitless & Wasteful
Eskom Holdings	ACC#3Homet		∟l e p⁄na	nt Park 1410	R 13,51	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 16,26	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 271.72	Overdue Accounts		Expenditure
<u> </u>		N/a- MFMA section 71, 52	, , , , , ,		,		Chief Financial	Pro constant
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 51,51	Overdue Accounts		Expenditure
<u> </u>		N/a- MFMA section 71, 52			ŕ		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 322.84	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52	, , , , , , , , , , , , , , , , , , , ,	-			Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 16.20	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 46.90	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52	, , , , , , , , , , , , , , , , , , , ,	-	-,		Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 8.28	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 182.67	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 10.17	Overdue Accounts		Expenditure
0		N/a- MFMA section 71, 52	, , , , , ,	1	-,		Chief Financial	1,
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 13.51	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during					Jonnes.	
		the appplicable reporting						Fruitless & Wastefu
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 16.26	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,		Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest		22/01/2025	1410	R 62,17	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 10,30	Overdue Accounts		Expenditure
<u> </u>		N/a- MFMA section 71, 52			,		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 75,51	Overdue Accounts		Expenditure
<u> </u>		N/a- MFMA section 71, 52			,		Chief Financial	,
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 2.554.21	Overdue Accounts		Expenditure
<u> </u>		N/a- MFMA section 71, 52			,		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 58,30	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 182,88	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest		22/01/2025	1410	R 101,36	Overdue Accounts		Expenditure
Ŭ.		N/a- MFMA section 71, 52			,		Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 531.54	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTERES		22/01/2025	1410	R 20.46	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52	22, 02, 2023	1.10	11 20, 10	0101440710004110	Chief Financial	Experience
		(d) and 72 Reports are					Officer	
		tabled to council during					omee.	
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 66 81	Overdue Accounts		Expenditure
Lakom norumga	/teensor interest	N/a- MFMA section 71, 52	22/01/2023	1410	11 00,01	Overdue Accounts	Chief Financial	Experiartare
		(d) and 72 Reports are					Officer	
		tabled to council during					Officer	
		· · · · · · · · · · · · · · · · · · ·						Fruitless & Wasteful
Falsana Halalinaa	ACC#307 Interest	the appplicable reporting	22/04/2025	1410	D 470 26	Overally Assessment		
Eskom Holdings	ACC#307 IIILETEST	periods.	22/01/2025	1410	K 170,36	Overdue Accounts	01: (5:	Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
	10000071	the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 369,74	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 2,78	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 3.171,71	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 84,43	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 62 17	Overdue Accounts		Expenditure
25511111010111183	25551531664	N/a- MFMA section 71, 52	22, 01, 2023	1-10	11 02,17	2.2.222710004110	Chief Financial	2.periareare
		(d) and 72 Reports are					Officer	
	V The second second	tabled to council during					3.11661	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	D 20 07	Overdue Accounts		
Lakotti Hotuliigs	ACC#307 IIICEIESC	perious.	ZZ/ U1/ ZUZO	1410	r 20,8/	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wastefu
Eskom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 807,85	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest	periods.	22/01/2025	1410	R 13,89	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		22/01/2025	1410	R 150,04	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings		periods.	22/01/2025	1410	R 81,64	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings		periods.	22/01/2025	1410	R 17,29	Overdue Accounts	21. 67.	Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						5islana 0 M/astaful
Estra as Bulli	ACC#306 Interest	the appplicable reporting	24 /04 /2025	1420	D 466 424 62	0		Fruitless & Wasteful
Eskom Bulk		periods. N/a- MFMA section 71, 52	31/01/2025	1420	K 166.424,62	Overdue Accounts	Chief Financial	Expenditure
							Officer	
		(d) and 72 Reports are tabled to council during					Officer	
		the appplicable reporting						Fruitless & Wasteful
Eskom Bulk	ACC#306 INTERES	noriods	31/01/2025	1426	P 204 671 27	Overdue Accounts		Expenditure
ESKUIII DUIK	ACC#300 INTERES	N/a- MFMA section 71, 52	31/01/2023	1420	K 204.071,37	Overdue Accounts	Chief Financial	Expenditure
		(d) and 72 Reports are					Officer	
		tabled to council during					Officer	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		31/01/2025	1426	R 2 344 57	Overdue Accounts		Expenditure
-Skorn Holdings		N/a- MFMA section 71, 52	31,01,2023	1420	11 2.5 77,57	Overdue Accounts	Chief Financial	Experientare
		(d) and 72 Reports are					Officer	
		tabled to council during					C.IIICCI	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		31/01/2025	1426	B 3 887 30	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wastefu
skom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 470,40	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 131,94	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 118,35	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 37,28	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 1.373,53	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 18,51	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 142,41	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 190,44	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during		44				
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 181,43	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 161,15	Overdue Accounts		Expenditure
_		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 268,87	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 226,34	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
	4000071	the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 201,91	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						5 31 0 14 1 6 1
Falson Haldings	ACC#307 interest	the appplicable reporting	24 /04 /2025	1.126	B 300 06	Outside Assessments		Fruitless & Wasteful
Eskom Holdings	ACC#307 IIILETEST	periods. N/a- MFMA section 71, 52	31/01/2025	1426	R 200,96	Overdue Accounts	Chief Financial	Expenditure
		(d) and 72 Reports are					Officer	
		tabled to council during					Officer	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 1 239 94	Overdue Accounts		Expenditure
LSKOTT HOTAITIES	7.00.007	N/a- MFMA section 71, 52	31/01/2023	1420	N 1.233,34	Overduc Accounts	Chief Financial	Experiartare
		(d) and 72 Reports are					Officer	
		tabled to council during					0	
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 377,18	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52	, ,		,		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 171,63	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 110,04	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 251,86	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 0,44	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	31/01/2025	1426	R 67,04	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 1.730,39	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 194,52	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 227,08	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	31/01/2025	1426	R 201.11	Overdue Accounts		Expenditure
. 0-		N/a- MFMA section 71, 52	, ,	-	- ,==		Chief Financial	'
		(d) and 72 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest		31/01/2025	1426	R 169,53	Overdue Accounts		Expenditure
					970 988,88			





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