

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

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

Section 71 Monthly Budget Statement for period ending 30 April 2025



Sundays River Valley

Municipality

042 230 7700

078 266 6230

srvm@srvm.gov.za

@sundaysrivervalley

www.srvm.gov.za (

23 Middle Street, Kirkwood, 6120 😯

P.O. Box 47, Kirkwood, 6120



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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, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

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

1.1 MONTHLY BUDGET STATEMENT

Section 71 of the Municipal Finance Management Act determines that:

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

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

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

1.2 RESPONSIBILITY OF THE MAYOR

Section 54 of the MFMA determines that:

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

(b) alert the council and the MEC for local government in the province to those problems. (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly".

2. MAYOR'S REPORT

2.1 IN-YEAR MONTHLY BUDGET STATEMENT REPORT

This report represents the Section 71 MFMA monthly budget statement for the month ending 30 April 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 April 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 April 2025.
- 2. That Finance and Administration Committee notes the Section 71 budget statement for April 2025 will be published in the municipal website.
- 3. That Finance and Administration Committee notes the Section 71 budget statement reports for April 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.

Part 1 - In-year budget statements

3.2 FINANCIAL PERFORMANCE OVERVIEW

	Amended Budget	Monthly actual - Apr	YTD actual	YTD budget	YTD variance
R thousands					
<u>Revenue</u>					
Exchange Revenue					
Service charges - Electricity	34 950 435	2 607 900	24 768 202	29 125 363	4 357 161
Service charges - Water	20 444 334	1 625 880	16 906 405	17 036 945	130 540
Service charges - Waste Water Management	3 629 816	445 313	4 622 961	3 024 847	- 1 598 115
Service charges - Waste management	7 807 426	507 923	5 875 954	6 506 188	630 234
Sale of Goods and Rendering of Services	274 193	26 627	209 459	228 494	19 035
Agency services	2 812 343	110 669	1 718 671	2 343 619	624 948
Interest earned from Receivables	15 061 899	1 166 818	11 031 966	12 551 583	1 519 617
Interest from Current and Non Current Assets	1 778 550	177 349	1 503 335	1 482 125	- 21 210
Rental from Fixed Assets	199 074	18 495	178 936	165 895	- 13 041
Licence and permits	1 765 683	136 773	1 257 450	1 471 403	213 953
Operational Revenue	669 600	14 165	147 443	558 000	410 557
Non-Exchange Revenue			-	-	-
Property rates	56 662 698	2 487 182	47 013 800	47 218 915	205 115
Surcharges and Taxes		450 634	6 296 600	-	- 6 296 600
Fines, penalties and forfeits	434 567	200	35 452	362 139	326 687
Licence and permits	261 581	4 853	262 077	217 984	- 44 093
Transfers and subsidies - Operational	126 564 500	140 226	123 908 464	105 470 417	- 18 438 047
Interest	8 638 320	846 962	7 671 064	7 198 600	- 472 464
Gains on disposal of Assets			-	-	-
			-	-	-
Total Revenue (excluding capital transfers and contributions)	281 955 019	10 767 969	253 408 240	234 962 516	- 18 445 724

3.2.1 The summary of Financial Performance shows the actual monthly operating revenue of R10,8 million. Year-to-date actual operating revenue of R253,4 million compared to the year-to-date budgeted operating revenue of R235 million results in a negative variance of R18,4 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. This difference is due an amount of R1,6 million interest recorded under sanitation charges instead of the interest account. Electricity has a higher variance because of the system error that took place in December where there was a negative billing for electricity. Journals to correct this have been proposed but not updated.

AGENCY FEES –Lower income received by the municipality due to decrease number of clients coming in to do motor registration.

LICENCE AND PERMITS – Lower income receiver by the municipality due to the decrease of clients coming to do their licences.

SURCHARGES AND TAXES – The variance is because surcharges were not initially budgeted for in the beginning of the financial year while they were accrued during the year. This results in a large variance.

TRANSFERS OPERATIONAL – The large variance in transfers operational is because of the receipt of equitable share in the March tranche. This will even out as the year ends.

3.2.2 Monthly actual operating expenditure for the month ending April 2025 amounts to R13,9 million. Year to- date actual operating expenditure of R200,3 million compared to the year-to-date budgeted operating expenditure of R206,5 million resulting in a variance of R6,2 million.

Statement - Expenditure Financial Performance- M10											
-	Amended	Monthly actual -									
	Budget	Apr	YearTD actual	YearTD budget	YTD variance						
R thousands											
Expenditure By Type											
Employee related costs	104 673 910,00	8 802 820,81	94 963 638,81	87 228 258,33	- 7 735 380						
Remuneration of councillors	7 762 759,00	652 373,53	6 730 687,53	6 468 965,83	- 261 722						
Bulk purchases - electricity	31 949 779,00	-	21 983 213,00	26 624 815,83	4 641 603						
Inventory consumed	6 841 912,00	166 875,23	7 301 261,23	5 701 593,33	- 1 599 668						
Debt impairment	13 888 901,00	-	-	11 574 084,17	11 574 084						
Depreciation and amortisation	29 848 278,00	-	-	24 873 565,00	24 873 565						
Interest	2 659 742,00	164 750,76	2 328 298,76	2 216 451,67	- 111 847						
Contracted services	31 474 744,00	2 248 630,55	32 143 463,55	26 228 953,33	- 5 914 510						
Transfers and subsidies	-	-	-	-	-						
Irrecoverable debts written off	-	-	6 869,00	-	- 6 869						
Operational costs	18 664 500,00	1 860 393,33	34 812 828,33	15 553 750,00	- 19 259 078						
Losses on Disposal of Assets			-	-	-						
Other Losses			-	-	-						
Total Expenditure	247 764 525,00	13 895 844,21	200 270 260,21	206 470 437,50	6 200 177						

VARIANCE EXPLANATIONS:

BULK ELECTRICITY – An arrangement has been reached between the municipality and Eskom for Bulk Electricity and a payment of R590 thousand was made in April to honour that arrangement. This payment however is only recorded in the Sub-Ledger and has not been updated to the General Ledger and an update will be made once the owing amount has been fully paid.

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

EMPLOYEE RELATED COSTS – The large variance between the YTD budget and YTD actual is caused by the inclusion of EPWP employee costs being recorded in the municipal staff account.

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

CONTRACTED SERVICES – Contracted services have increased from R1,4 million in March to R2,2 million in April, this increase is owing to a payment of R840 thousand being made towards legal fees. Other payments have remained at a constant amount since March with security services still at a high of R800 thousand.

OPERATIONAL COST – The top contributors to this amount are external audit fees at R426 thousand, Eskom (small accounts) at R200 thousand and fuel at R200 thousand. Other significant contributions are from the financial system and internet 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 CFO needs to post journals to remove the interest that was charged on sanitation charges and correctly record it in the interest account. The CFO also needs to post journals to correctly account for the expenditure of EPWP workers

The MM needs to initiate controls to curb the occurrence of legal expenditures through contract management by ensuring that contracts stipulate the rights and responsibilities of each party and ensuring that there are no loopholes that could place the municipality at a disadvantage. The MM also needs to make sure that the municipality fully honours its responsibilities.

3.2.3 The municipality had a deficit of R141 thousand for the month ended 30 April 2025. The year-to-date actual revenue compared to the actual expenditure year to date, has a surplus of R92,7 million against the year-to-date budget of R76,6 million.

ince-Summary (revenue and expenditure					
Description	Amended Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
	R	R	R	R	R
Total Revenue (excluding capital transfers					
and contributions)	281 955 019	10 767 969	253 408 240	234 962 516	- 18 445 724
Total Expenditure	247 764 525,00	13 895 844	200 270 260	206 470 438	6 200 177
Surplus/(Deficit)	34 190 494,00	- 3 127 875	53 137 980	28 492 078	- 24 645 901
Transfers and subsidies - capital (monetary					
allocations)	57 687 500,00	2 987 273	39 599 481	48 072 917	8 473 436
Transfers and subsidies - capital (in-kind)	0	-			
Surplus/(Deficit) after capital transfers &					
contributions	91 877 994,00	- 140 603	92 737 461	76 564 995	- 16 172 466

3.2.4 The table below reflects repairs and maintenance expenditure for the month ended 30 April 2025.

Project Name	2024 BUDGET	202504 ACTUAL	YTD	BUDGET YTD	VARIANCE
Emergency Maintenance:Transport Assets	524 500	70 392	944 206	437 083	- 507 122
Preventative Maintenance:Transport Assets	228 043	-	201 647	190 036	- 11 611
Building Maintenance	150 000	56 451	98 617	125 000	26 383
Hall Maintainance (All Halls)	100 000	-	74 265	83 333	9 069
Establishemnt & Maintainence of parks playgrounds and					
sportfields	150 000		1 285	125 000	123 715
Library	100 000		10 031	83 333	73 302
Landfillsite	1 500 000	88 632	428 670	1 250 000	821 330
Water Supply Infrastructure - Water Treatment - External					
Facilities	434 783		317 401	362 319	44 918
Public Lighting	355 409		328 290	296 174	- 32 116
Waste Water Treatment Works	200 000	28 995	30 405	166 667	136 261
Jetting Service	150 000	24 500	79 667	125 000	45 333
Maintenance Planned: RefuseMachinery and Equipment	300 000		242 994	250 000	7 006
Library Equipment maintenance-	30 000		5 322	25 000	19 678
Maintenance of Vehicle	50 000	1 175	32 884	41 667	8 783
Corrective Maintenance:Planned:Furniture and Office					
Equipment	18 243		3 284	15 203	11 919
Callibration of Road Worthy Testing Equipment & Courier					
Service	50 000		23 137	41 667	18 529
Water Pump Station - Pipe Works	434 783	29 969	194 039	362 319	168 280
Water Supply Infrastructure - Pump Station	434 783		226 437	362 319	135 882
Water Supply Infrastructure - Reservoirs	565 548		415 968	471 290	55 322
Corrective Maintenance:Emergency:Roads					
Infrastructure:Road Structures:Civil Structures	43 478	125 000	132 441	36 232	96 209
Preventative Maintenance:Condition Based:Sanitation					
Infrastructure:Waste Water Treatment:External Facilities	150 000	57 400	117 000	125 000	8 000
Emergency:Electrical Infrastructure:MV Networks:MV					
Transformers	346 626		214 349	288 855	74 506
Pump Stations	100 000		393 470	83 333 -	- 310 137
Corrective Maintenance: Roads Infrastructure	86 957		146 290	72 464	- 73 826
Community Facilities:Taxi Ranks/Bus Terminals:Civil			•		
Structures	25 000			20 833	20 833
Sport and Recreation Facilities:Outdoor Facilities:Land	100 000			83 333	83 333
Operational Buildings:Municipal Offices:Buildings	18 243		-	15 203	15 203
Roads Infrastructure:Road Furniture:Traffic Signs	150 000		-	125 000	125 000
Roads Infrastructure:Road Structures:Civil Structures	136 825		-	114 021	114 021
Emergency:Roads Infrastructure:Roads:Pavements	68 412		=	57 010	57 010
Storm water Infrastructure: Drainage Collection	150 000		-	125 000	125 000
Storm Water Drainage	302 457	-	174 676	252 048	77 371
Total repairs and maintenance	7 454 090	482 513	4 836 776	6 211 742	1 374 966

Repair and Maintenance for the month of April amounted to R483 thousand, year to date actual spent is R4,8 million and year to date budget amounts to R6,2 million which leads to a variance R1,4 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 April 2025 amount to R8,8 million. The YTD actual amounts to R95 million against the YTD budget of R88 million.

STAFF BENEFITTS					
Description	Budget 2024/25	Monthly actual - Apr	YearTD actual	YearTD budget	YTD variance
R thousands					
Other Municipal Saff					
Basic Salaries and Wages	63 335 228	5 471 488,74	57 565 478,35	52 779 357	(4 786 122)
Pension fund and UIF Contributions	11 395 679	992 621,58	10 095 131,21	9 496 399	(598 732)
Medical Aid Contributions	4 945 001	431 922,18	4 096 562,78	4 120 834	24 271
Overtime	4 466 085	425 760,18	4 247 390,84	3 721 738	(525 653)
Annual Bonus	4 577 721	-	4 889 659,51	3 814 768	(1 074 892)
Motor Vehicle Allowance	6 243 842	511 926,93	5 203 847,73	5 203 202	(646)
Cellphone Allowance	922 765	75 896,53	762 238,07	768 971	6 733
Housing Allowance	549 692	47 466,37	477 911,79	458 077	(19 835)
Other Benefits and Allowances	1 739 853	183 497,81	1 763 146,94	1 449 878	(313 269)
Long Service Awards	13 559	-	270 435,98	11 299	(259 137)
Acting and post related allowance	90 899	143 847,37	307 196,64	75 749	(231 447)
Sub-total Other Municipal Staff	98 280 324	8 284 428	89 679 000	81 900 270	(7 778 730)
Senior Managers of the Municipality			-	-	-
Basic Salaries and Wages	4 897 975	400 700,07	4 107 716,61	4 081 646	(26 071)
Pension fund and UIF Contributions	11 255	885,60	8 828,20	9 379	551
Motor Vehicle Allowance	912 827	71 830,91	718 309,37	760 689	42 380
Cellphone Allowance	1 024 429	10 000,00	100 000,00	853 691	753 691
Housing Allowance	203 328	16 000,00	160 000,00	169 440	9 440
Other Benefits and Allowances	290	59,75	594,75	242	(353)
Scarcity	240 396	18 916,99	189 169,93	200 330	11 160
Sub-total Senior Managers	7 290 500	518 393	5 284 619	6 075 417	790 798
Total Employee Cost	105 570 824	8 802 821	94 963 619	87 975 687	(6 987 932)

3.2.6 EXPENDITURE: REMUNERATION OF COUNCILLORS

Remuneration of Councillors					
Description	Budget 2024/25	Monthy actual - Apr	YearTD actual	YearTD budget	YTD variance
R thousands	R		R	R	R
Basic Salary	6 353 155	539 424,41	5 601 197,87	5 294 295,83	- 306 902,04
Cellphone Allowance	718 848	57 600,00	576 000,00	599 040,00	23 040,00
Housing Allowance	312 000	25 000,00	250 000,00	260 000,00	10 000,00
Office Bearer Allowance	66 756	5 072,00	51 324,24	55 630,00	4 305,76
Out of pocket expenses	3 458	277,12	2 720,84	2 881,67	160,83
Travelling allowance	312 000	25 000,00	250 000,00	260 000,00	10 000,00
	7 766 217	652 374	6 731 243	6 471 848	(259 395)

Remuneration of councillors for the month of April 2025 amounts to R652 thousand. The YTD actual amounts to R6,7 million against the YTD budget of R6,5 million which amounts to a variance of R259 thousand.

3.3 FINANCIAL POSITION OVERVIEW

3.3.1 <u>Ratios</u>

RATIO		NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION
				" R 000 "	
B. Debtors	Management				
		30 days		552 days	This is above the norm, suggesting debtor
	Net Debtors Days		Gross debtors	313 538 991	collection needs urgent attention. The poor
	Net Debiois Days		Bad debts Provision	160 897 963	culture of credit control and revenue
			Billed Revenue	100 854 974	management must be improved.
C. Liquidity	Management				
		1 - 3 Months		1 Month	
	Cash / Cost		Cash and cash equivalents	32 460 162	This ratio is within the norm of 1-3 months
	Coverage Ratio		Unspent Conditional Grants	19 155 674	which is a significant improvement from the
	(Excl. Unspent		Overdraft		previous months. The municipality should
	Conditional		Short Term Investments	-	aim to maintain this standard
	Grants)		Total Annual Operational	200 270 260	ann to maintain the standard
			Expenditure	200 27 0 200	
		1.5 - 2:1		0,68	The municipality doesn't have the ability to
			Current Assets	129 431 371	meet its short term financial obligations
	Current Ratio		Current Liabilities	189 032 703	should a financial recession or shock occur with its current financial muscle.
D. Liability	Management				
		4=0/		201	According to this ratio sufficient revenue is
	Debt (Total	45%		0%	available to repay liabilities however this
	Borrowings) /		Total Debt	-	ratio should be analysed along with other
	Revenue		Total Operating Revenue	253 408 240	ratios to show the true reflection of the
			Operational Conditional Grants	123 908 464	municipality
D Evnordi	ture Management				
D. Expendit	Remuneration as	25% - 40%		51%	This ratio is above the norm of 40%
	% of Total	23/0-40/0	Employee/personnel related cost	94 963 639	
	Operating		Councillors Remuneration	6 730 688	significantly high. To reduce this figure,
	Expenditure		Total Operating Expenditure	200 270 260	overtime needs to be closely monitored
			Total Operating Expenditure	200 270 260	Overame needs to be closely monitored
	Experialitate				
		2% - 5%		160/	
	Contracted	2% - 5%	Contracted Services	16% 32 143 464	
		2% - 5%	Contracted Services Total Operating Expenditure	16% 32 143 464 200 270 260	Contracted services form a sufficient amoun of the total operating expenditure which is above the norm.

.3.2 Cash and cash equivalents

Cash and cash equivalents show an amount of R32,5 million for 30 April 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.

The municipality has insufficient money to meet all its commitments. A shortfall of R80,3 million has been recognised. Management should urgently devise plans to ensure financial sustainability and financial longevity for the municipality.

Description	Mar-25	Apr-25	Movement R
Cash and cash equivalent	29 031 667,40	32 460 162,31	3 428 494,91
Total cash and cash equivalent	29 031 667,40	32 460 162,31	3 428 494,91
Unspent grant	7 805 259,95	19 155 673,55	11 350 413,60
SARS			-
Payable from exchange	89 280 302,00	93 630 352,80	4 350 050,80
Total commitments	(97 085 561,95)	(112 786 026,35)	(15 700 464,40)
Surplus/Shortfall	- 68 053 894,55 -	80 325 864,04	- 12 271 969,49

3.3.3 Unspent Conditional Grants

Grant	Nature	Type: Conditional / Unconditional	Opening Balance	Rollover Rejected	Current year receipts		Unspent as @ April 2025
						Revenue	
Municipal Infrastructure Grant	Capital	Conditional	-		40 232 869,57	29 442 531,97	10 790 337,60
INEP	Capital	Conditional	-		2 430 434,78	2 431 576,75	- 1 141,97
Energy Efficiency Demand Grant	Capital	Conditional			3 478 260,87	1 469 834,25	2 008 426,62
Water Services Infrastructure Gran	Capital	Conditional	-		17 048 652,17	12 616 205,74	4 432 446,43
Small Town Revitalisation	Capital	Conditional	-		=		=
Financial Management Grant	Operating	Conditional	-		3 800 000,00	3 977 896,97	- 177 896,97
Environmental District Grant	Operating	Conditional			1 608 999,95		1 608 999,95
EPWP	Operating	Conditional	-		836 434,79	341 932,90	494 501,89
			-	-	69 435 652,13	50 279 978,58	19 155 673,55

Unspent conditional grants in the table above reflect a total balance of R19,2 million as of April 2025.

Allocations received are as follows during the current year:

- MIG An additional R6 843 million was received in the month of April and R2,9 million was transferred to revenue
- WSIG R4 676 was received in the month of April and R535 thousand was transferred to revenue.
- INEP An additional R2 million was received in the month of April
- EDD An additional R1 409 million was received in the month of April
- EPWP An amount of R296 thousand was retracted due to the perceived inefficient use of the grant.
- FMG R20 thousand was transferred to revenue

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 R93,6 million as of April 2025.

EC106 Sundays River Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description						#REF!				
R thousands	NT Code		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	3 241	3 032	-	2 690	2 759	2 879	12 929	4	27 533
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 893	548	1 676	1 618	(456)	450	12 056	47 703	65 489
Auditor General	0800	-	492	-	-	-	-	-	117	609
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions		_	-	_	_	_	_	_	_	-
Total By Customer Type	1000	5 134	4 072	1 676	4 308	2 303	3 329	24 985	47 824	93 630

Below find top ten creditors of the municipality.

	TOP 10 CREDITORS M10 APRIL 2025					
Supplier Number	Supplier Name	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS +
248	WATER AND SANITATION	57 566 645,34	1 471 032,05	1 283 512,49	13 209,55	54 798 891,25
306	ESKOM BULK	26 397 384,65	5 133 461,73	2 690 276,06	2 758 632,44	15 815 014,42
906	SOUTH AFRICAN LOCAL GOV	2 273 294,47	-	-	-	2 273 294,47
307	ESKOM HOLDINGS	1 135 159,89	1 139 024,26			- 3 864,37
648	METSI WATER SOLUTIONS	975 365,44	390 096,66	585 268,78	257 592,50	- 257 592,50
1135	VUSA ITHEMBA	940 645,09	940 645,09			
1200	R-DATA	939 317,67	599 439,77		339 877,90	
404	IBHABHATHANE TRADING	710 880,50			-	710 880,50
453	SUMMERFALLS TRADING	650 000,00	- 651 487,31	- 300 000,00	- 300 000,00	1 901 487,31
81	AUDITOR GENERAL	608 683,70	491 904,00			116 779,70
	Total	92 197 376,75	9 514 116,25	4 259 057,33	3 069 312,39	75 354 890,78

The total balance of the municipality's top ten creditors is R92,2 million on 30 April 2025 with R75,4 million being over the 90-day period.

Engagements with Eskom have been finalised and the municipality is committed to honour the arrangement without fail. Invitation to participate in the Water Debt Relief was received from the Department of Water and Sanitation which could result in the reduction of the municipal debt if the municipality decides to apply for the relief.

3.3.5 Consumer Debtors

Total outstanding debtors at end April 2025, R313,5 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	In			00.0	00 D	00 D	100 D	T
Region	Department	Current	Interest	-		90 Days	120 Days +	Total
Sarah Baartman	Education	R 375 372,75	R 0,00	R 2 792,51	R 2 792,51	R 74 992,48	R 98 588,93	R 554 539,18
	Education (S21)	R 257 252,10	R 0,00	R 24 212,56	R 14 179,84	R 11 924,79	R 113 247,49	R 420 816,78
	Health	R 312 634,81	R 0,00	R 44 125,73	R 67 185,34	R 90 466,40	R 276 385,68	R 790 797,96
	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 3 587 285,06	R 0,00	R 72 964,93	R 72 964,93	R 73 764,66	R 218 931,23	R 4 025 910,81
	Roads	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
	Residents	R 233 164 970,87	R 0,00	R 3 374 743,29	R 3 365 618,93	R 3 428 408,18	R 12 122 769,38	R 255 456 510,65
	Councillors	R 421 141,82	R 0,00	R 11 604,36	R 15 816,26	R 15 080,93	R 39 503,70	R 503 147,07
	Municipal Officials	R 2 829 830,55	R 0,00	R 25 817,42	R 25 822,77	R 25 870,26	R 128 163,78	R 3 035 504,78
	Industries	R 23 683 930,24	R 0,00	R 406 576,49	R 427 236,89	R 554 646,14	R 3 461 878,84	R 28 534 268,60
	National Departments	R 19 375 437,24	R 0,00	R 121 053,75	R 121 940,38	R 129 324,18	R 463 264,06	R 20 211 019,61
	Grand Total	R 284 014 331,40	R 0,00	R 4 083 891,04	R 4 113 557,85	R 4 404 478,02	R 16 922 733,09	R 313 538 991,40
Region	Debt By Type	Residents	Councillors	Municipal Officials	Industries	Nat Depts	Prov Depts	Total
Sarah Baartman	Water	R 91 490 543,34	R 110 376,83	R 1 188 586,64	R 3 431 597,34	R 103 101,43	R 1 501 600,81	R 97 825 806,39
	Electricity	R 4 715 402,99	R 895,17	R 62 553,69	R 12 188 082,15	R 273 602,36	R 1 488 849,45	R 18 729 385,81
	Sewerage	R 46 369 573,63	R 29 902,58	R 692 429,26	R 1 450 282,21	R 22 562,10	R 609 526,57	R 49 174 276,35
	Refuse	R 21 786 025,25	R 6 057,39	R 252 104,67	R 658 790,82	R 2 427,78	R 236 142,81	R 22 941 548,72
	Rates	R 83 480 954,09	R 64 272,06	R 173 382,34	R 15 504 816,32	R 19 766 412,64	R 4 226 349,18	R 123 216 186,63
	Other	R 7 614 011,35	R291 643,04	R 666 448,18	R(4 699 300,24)	R 42 913,30	R (2 263 928,13)	R 1 651 787,50
	Grand Total	R 255 456 510,65	R 503 147,07	R 3 035 504,78	R 28 534 268,60	R 20 211 019,61	R 5 798 540,69	R 313 538 991,40
	% on Total Debt	81,48	0,16	0,97	9,10	6,45	1,85	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>

Capital Expenditure					
Capital Expenditure by Project	Budget Amount	Monthly actual - Apr	YearTD actual	YearTD budget	YTD variance
Grant Funding - Projects	Rands		Rands	Rands	Rands
Upgrading of Roads &Stormwater in Enon and Bersheba – Phase 2	R8 069 402,00		R6 809 880,82	R6 724 501,67	-R85 379,15
Construction of Multi- Purpose Sports Recreational Facility in Nomathamsanqa in Addo (Budget Maintanance)	R3 168 327,00	R2 196 400,00	R4 293 042,00	R2 640 272,50	-R1 652 769,50
Construction of a New Community Hall in Moses Mabhida (Budget Maintanance)	R2 348 069,70		R2 237 748,50	R1 956 724,75	-R281 023,75
Refurbishment of Enon and Bersheba Water Borne Sanitation	R9 488 804,00		R0,00	R7 907 336,67	R7 907 336,67
Emergency Flood Repairs at Vygie and Adams Street in Valencia	R2 446 217,36		R2 259 651,00	R2 038 514,47	-R221 136,53
Construction of Roads and Stormwater in Paterson - Phase 1	R3 340 601,00			R2 783 834,17	R2 783 834,17
Augmentation of the Water Reticulation Network in Paterson	R6 366 578,94	R325 974,94	R9 214 321,99	R5 305 482,45	-R3 908 839,54
Construction of Bulk and Water Reticulation in Molly Blackum	R2 000 000,00			R1 666 666,67	R1 666 666,67
Refurbishment of Addo Waste Water Pump Station	R10 578 664,00	R464 897,80	R8 106 697,91	R8 815 553,33	R708 855,42
Construction of Luthando pipeline	R5 421 336,00		R4 115 348,55	R4 517 780,00	R402 431,45
Electrification Kirkwood- Planning	R495 000,00		R1 683 980,00	R412 500,00	-R1 271 480,00
Jetting Trucks	R1 300 000,00			R1 083 333,33	R1 083 333,33
Retrovit of Street Lights in Kirkwood and municipal buildings	R4 000 000,00		R1 278 117,00	R3 333 333,33	R2 055 216,33
Total Capex - Funded By Grants	R59 023 000,00	R2 987 272,74	R39 998 787,77	R49 185 833,33	R9 187 045,56
Own Funding - Projects					
Fencing - Library	R150 000,00			R112 500,00	R112 500,00
Computer Equipment	R300 000,00		R237 194,00	R225 000,00	-R12 194,00
Equipment for Water and Sanitation	R400 000,00		R12 665,00	R300 000,00	R287 335,00
Council Chamber Furniture	R600 000,00		R9 123,92	R450 000,00	R440 876,08
Upgrade of Kirkwood Water Treatment Works	R3 000 000,00			R2 250 000,00	R2 250 000,00
Total Capex - Funded By Own Resources	R4 450 000,00			R3 708 333,33	
Total Capital Expenditure	R63 473 000,00	R2 987 272,74	R40 257 770,69	R52 894 166,67	R12 636 395,98

Capital acquisitions for the month of April 2025 amount to R3 million.

YTD actual capital expenditure is R40,3 million against the YTD budget of R53 million.

YTD variance of R12,6 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

Date:

†	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 April 2025 of the 2024/25 financial year has been prepared in accordance with the Municipal Financial Management Act and regulations made under that Act.
	KLAAS MUNICIPAL MANAGER
	DATE: 13 May 2025
_	
	Submitted to the office of the Mayor
	Received by:

Part 2 - In-year budget statements tables

1.1 Table C1: Monthly Budget Statement Summary

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - M10 April

EC106 Sundays River Valley - Table C1 N	#REF!	·			#REF!				
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								% :	
Financial Performance									
Property rates	44 517	49 058	56 663	2 487	47 014	47 219	(205)	-0%	56 663
Service charges	66 420	66 832	68 752	5 187	52 174	55 622	(3 449)	-6%	68 752
Investment revenue	1 655	1 779	1 779	177	1 503	1 482	21	1%	1 779
Transfers and subsidies - Operational	115 209	126 565	126 565	140	123 908	105 470	18 438	0	126 565
Other own revenue	24 451	29 876	28 197	2 776	28 809	23 392	5 417	23%	-
Total Revenue (excluding capital transfers and contributions)	252 252	274 109	281 955	10 768	253 408	233 186	20 222	9%	281 955
Employee costs	100 772	104 674	104 674	8 803	94 964	87 227	7 736	9%	104 674
Remuneration of Councillors	7 282	7 763	7 763	652	6 731	6 469	262	4%	7 763
Depreciation and amortisation	36 599	29 848	29 848	-	-	24 874	(24 874)	-100%	29 848
Interest	11 189	2 660	2 660	165	2 328	2 216	112	5%	2 660
Inventory consumed and bulk purchases	39 816	40 552	38 742	167	29 284	31 306	(2 022)	-6%	38 742
Transfers and subsidies	52	-	-	-	-	-	-		_
Other expenditure	138 745	50 412	64 078	4 109	66 963	55 002	11 961	22%	64 078
Total Expenditure	334 455	235 909	247 765	13 896	200 270	207 095	(6 825)	-3%	247 765
Surplus/(Deficit)	(82 203)	38 200	34 190	(3 128)	53 138	26 091	27 047	104%	34 190
Transfers and subsidies - capital (monetary allocations)	48 435	57 688	57 688	2 987	39 600	48 073	(8 473)	-18%	57 688
Transfers and subsidies - capital (in-kind)	350	_	_	_	_	_	_		_
Surplus/(Deficit) after capital transfers & contributions	(33 418)	95 887	91 878	(141)	92 738	74 164	18 574	25%	91 878
Share of surplus/ (deficit) of associate	-	_	_	-	-	_	-		_
Surplus/ (Deficit) for the year	(33 418)	95 887	91 878	(141)	92 738	74 164	18 574	25%	91 878
Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised						-			
· · · · · · · · · · · · · · · · · · ·			_						
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds									
Total sources of capital funds	-	-	-	-	-	-	_		-
Financial position									
Total current assets	51 207	111 221	108 825		129 431				108 825
Total non current assets	983 855	891 233	992 371		998 231				992 371
Total current liabilities	162 068	84 917	163 807		189 033				163 807
Total non current liabilities	58 370	46 989	58 370		58 370				58 370
Community wealth/Equity	856 263	874 081	882 177		790 680				882 177
Cash flows									
Net cash from (used) operating	(83 444)	76 666	104 320	7 955	(207 334)	104 760	312 094	298%	104 320
Net cash from (used) investing	(47 386)	(63 043)	-	(2 430)	(9 023)	_	9 023	#DIV/0!	-
Net cash from (used) financing	(1. 666)	(00 010)	_	(58)	(474)	_	474	#DIV/0!	_
Cash/cash equivalents at the month/year end	(130 830)	13 623	104 320	5 467	(216 830)	104 760	321 591	307%!	104 320
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1	Over 1Yr	Total
							Yr	ļ	
Debtors Age Analysis									
Total By Income Source	19 963	7 015	6 740	6 519	6 145	6 081	277 106	4 734	334 304
Creditors Age Analysis								İ	
Total Creditors	5 134	4 072	1 676	4 308	2 303	3 329	24 985	47 824	93 630

1.2 Table C2: Monthly Budget Statement – Financial Performance

		#REF!				#REF!				
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
N. C.		Outcome	Budget	Budget	actual		budget	variance	variance	Forecast
Rthousands	1								%	
Revenue - Functional								44.000	400/	
Governance and administration		86 576	103 593	111 638	3 689	104 110	93 010	11 099	12%	111 6
Executive and council		8 970	12 654	12 654	-	13 651	10 545	3 105	29%	12 (
Finance and administration		77 607	90 939	98 984	3 689	90 459	82 465	7 994	10%	98 9
Internal audit		-	-	-	-	-	_	-		
Community and public safety		30 354	16 524	15 255	267	5 211	12 630	(7 420)	-59%	15
Community and social services		25 723	1 964	1 990	14	1 940	1 653	287	17%	1
Sport and recreation		-	-	-	-	-	-	-		
Public safety		4 631	14 561	13 265	252	3 271	10 977	(7 707)	-70%	13
Housing		-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-		
Economic and environmental services		8 263	21 740	21 678	2 908	29 473	18 064	11 410	63%	21
Planning and development		3 760	7 884	7 822	2 908	29 473	6 517	22 956	352%	7
Road transport		4 503	13 856	13 856	-	-	11 547	(11 547)	-100%	13
Environmental protection		-	- 1	-	-	-	-	_		
Trading services		175 830	189 938	191 071	6 892	153 873	157 554	(3 682)	-2%	191
Energy sources		92 004	70 340	70 194	2 712	55 120	57 621	(2 501)	-4%	70
Water management		50 610	69 324	69 990	3 142	59 755	57 723	2 032	4%	69
Waste water management		13 316	19 093	19 317	168	14 956	16 098	(1 142)	-7%	19
Waste management		19 900	31 181	31 570	869	24 041	26 113	(2 071)	-8%	31
Other	4	13	- 1	-	_	342	_	342	#DIV/0!	
Total Revenue - Functional	2	301 037	331 796	339 642	13 755	293 008	281 259	11 750	4%	339 (
Expenditure - Functional										
Governance and administration		165 876	88 669	89 735	6 587	75 744	74 623	1 120	2%	89
Executive and council		38 692	22 874	22 978	2 745	22 581	19 056	3 525	18%	22
Finance and administration		127 184	65 795	66 757	3 842	53 162	55 567	(2 405)	-4%	66
Internal audit		127 104	-	- 00 737	3 042	33 102	-	(2 403)	-470	00
Community and public safety		46 146	37 997	38 585	3 264	37 568	31 901	5 668	18%	38
Community and social services		30 073	20 239	21 215	2 009	24 043	17 444	6 599	38%	21
•		300/3	20 239	21 213	2 009	24 043	17 444	0 399	30%	21.
Sport and recreation		14 223	- 15 499	15 121	1 103	11.004	12 584		F0/	15
Public safety			1			11 894		(689)	-5%	
Housing		1 851	2 258	2 248	152	1 631	1 873	(242)	-13%	2
Health		- 05.000	40.740	40.407	-	- 0.074	-	(4.040)	400/	40
Economic and environmental services		25 822	13 713	12 467	821	9 074	10 323	(1 249)	-12%	12
Planning and development		5 080	7 757	7 177	328	4 829	5 943	(1 114)	-19%	7
Road transport		20 743	5 956	5 290	493	4 245	4 380	(135)	-3%	5
Environmental protection		-	_	-	_	-	_	-		
Trading services		107 701	95 347	106 978	3 206	77 700	90 249	(12 548)	-14%	106
Energy sources		47 942	46 126	52 202	657	40 394	43 737	(3 344)	-8%	52
Water management		32 679	22 829	28 644	1 462	25 132	24 657	475	2%	28
Waste water management		14 709	14 329	13 582	611	6 898	11 474	(4 577)	-40%	13
Waste management		12 369	12 062	12 549	476	5 277	10 380	(5 103)	-49%	12
Other		263	182	-	17	185	_	185	#DIV/0!	
otal Expenditure - Functional	3	345 808	235 909	247 765	13 896	200 270	207 095	(6 825)	-3%	247

1.3 Table C3: Monthly Budget Statement – Financial Performance

EC106 Sundays River Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	12 654	-	13 651	10 545	3 105	29,4%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)		7 164	9 268	9 373	136	10 245	7 808	2 437	31,2%	9 373
Vote 3 - FINANCE (12: IE)		56 792	72 678	89 611	3 553	80 214	74 657	5 557	7,4%	89 611
Vote 4 - Community Services (13: IE)		39 640	56 698	46 824	1 136	29 594	38 743	(9 149)	-23,6%	46 824
Vote 5 - Technical Services (14: IE)		188 471	180 497	181 180	8 931	159 305	149 505	9 799	6,6%	181 180
Total Revenue by Vote	2	301 037	331 796	339 642	13 755	293 008	281 259	11 750	4,2%	339 642
Expenditure by Vote	1									
Vote 1 - Executive AND Council (10: IE)		39 886	24 232	24 251	2 827	23 495	20 107	3 388	16,8%	24 251
Vote 2 - CORPORATE SERVICES (11: IE)		25 777	28 247	27 170	1 605	20 120	22 500	(2 381)	-10,6%	27 170
Vote 3 - FINANCE (12: IE)		101 279	37 548	39 586	2 237	33 042	33 067	(24)	-0,1%	39 586
Vote 4 - Community Services (13: IE)		57 384	47 983	48 886	3 605	41 398	40 407	991	2,5%	48 886
Vote 5 - Technical Services (14: IE)		121 483	97 899	107 871	3 621	82 215	91 014	(8 799)	-9,7%	107 871
Total Expenditure by Vote	2	345 808	235 909	247 765	13 896	200 270	207 095	(6 825)	-3,3%	247 765
Surplus/ (Deficit) for the year	2	(44 771)	95 887	91 878	(141)	92 738	74 164	18 574	25,0%	91 878

1.4 Table C4: Monthly Budget Statement – Financial Performance

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

		#REF!				#RI	EF!			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue										
Exchange Revenue										
Service charges - Electricity		34 185	34 950	34 950	2 608	24 768	28 252	(3 483)		34 950
Service charges - Water		21 143	20 444	20 444	1 626	16 906	16 526	381	2%	20 444
Service charges - Waste Water Management		4 897	3 630	5 550	445	4 623	4 534	89	2%	5 550
Service charges - Waste management		6 196	7 807	7 807	508	5 876	6 311	(435)	-7%	7 807
Sale of Goods and Rendering of Services		304	656	274	27	209	222	(12)		274
Agency services		2 955	3 647	2 812	111	1 719	2 273	(555)	-24%	2 812
Interest Interest earned from Receivables		3 506	- 13 713	- 13 142	1 167	11 032	10 952	- 80	1%	13 142
Interest from Current and Non Current Assets		1 655	1 779	1779	177	1 503	1 482	21	1%	1 779
Dividends		1 000	1773	- 1115	-	1 303	1402		170	1773
Rent on Land		_	_	_			_	_		
Rental from Fixed Assets		38	72	199	18	179	161	18	11%	199
Licence and permits		989	1 020	1 766	137	1 257	1 471	(214)		1 766
Operational Revenue		1 056	1 384	670	14	147	541	(394)		670
Non-Exchange Revenue		-	-	-	_	_	_	- '		_
Property rates		44 517	49 058	56 663	2 487	47 014	47 219	(205)	0%	56 663
Surcharges and Taxes		7 602	-	-	451	6 297	-	6 297	#DIV/0!	-
Fines, penalties and forfeits		368	1 849	435	0	35	362	(327)	-90%	435
Licence and permits		13	24	262	5	262	211	51	24%	262
Transfers and subsidies - Operational		115 209	126 565	126 565	140	123 908	105 470	18 438	17%	126 565
Interest		7 238	7 512	8 638	847	7 671	7 199	472	7%	8 638
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		167	-	-	-	_	-	_		-
Gains on disposal of Assets Other Gains		215	-	-	_	-	-	_		_
Discontinued Operations		215	-	_	_	-	_	_		_
Total Revenue (excluding capital transfers and contributions)	1	252 252	274 109	281 955	10 768	253 408	233 186	20 222	9%	281 955
Expenditure By Type	T									
Employee related costs		100 772	104 674	104 674	8 803	94 964	87 227	7 736	9%	104 674
Remuneration of councillors		7 282	7 763	7 763	652	6 731	6 469	262	4%	7 763
Bulk purchases - electricity		28 363	31 950	31 950	-	21 983	25 826	(3 843)	!!!	31 950
Inventory consumed		11 454	8 603	6 792	167	7 301	5 480	1 821	33%	6 792
•						7 301				
Debt impairment		44 204	(2 956)	13 889	-	-	14 287	(14 287)	-100%	13 889
Depreciation and amortisation		36 599	29 848	29 848	-	-	24 874	(24 874)	: 1	29 848
Interest		11 189	2 660	2 660	165	2 328	2 216	112	5%	2 660
Contracted services		61 595	33 765	31 475	2 249	32 143	25 456	6 687	26%	31 475
Transfers and subsidies		52	-	-	-	-	-	-	L	-
Irrecoverable debts written off		-	-	-	-	7	-	7	#DIV/0!	-
Operational costs		32 582	19 602	18 715	1 860	34 813	15 259	19 554	128%	18 715
Losses on Disposal of Assets		_	_	_	_	_	_	_		_
Other Losses		364	_	_	_	_	_	_		_
Total Expenditure	1	334 455	235 909	247 765	13 896	200 270	207 095	(6 825)	-3%	247 765
Surplus/(Deficit)	+	(82 203)	38 200	34 190	(3 128)	53 138	26 091	27 047	0	34 190
Transfers and subsidies - capital (monetary allocations)		48 435	57 688	57 688	2 987	39 600	48 073	(8 473)	(0)	57 688
Transfers and subsidies - capital (in-kind)		350	-	-		-	5 57 6	(5 170)	(0)	-
Surplus/(Deficit) after capital transfers & contributions		(33 418)	95 887	91 878	(141)	92 738	74 164	18 574	0	91 878
Income Tax		_	_	_	_	_	_	_		_
Surplus/(Deficit) after income tax		(33 418)	95 887	91 878	(141)	92 738	74 164	18 574	0	91 878
Share of Surplus/Deficit attributable to Joint Venture		,55 1.0)	-	-	(.71)	52.50				5.57
			_	_		_		_		
Share of Surplus/Deficit attributable to Minorities		(33 418)	95 887	91 878	(141)	92 738	74 164	10.55		91 878
Surplus/(Deficit) attributable to municipality		(33 410)	33 001	31010	(141)	32 130	74 104	18 574	0	31070
	1	_	_	_	_		_	-		_
Share of Surplus/Deficit attributable to Associate	1									
Intercompany/Parent subsidiary transactions Surplus/ (Deficit) for the year		(33 418)	- 95 887	- 91 878	- (141)	92 738	- 74 164	- 18 574	0	91 878

1.5 Table C5: Monthly Budget Statement – Capital Expenditure

Internally generated funds
Total Capital Funding

Vote Description	Ref	#REF! Audited Outcome	#REF! Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 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)	LI	_							<u></u>	
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 6 - Technical Services (14: CAPEX)	1	_	_	_	_	_	_	_		_
Vote 7 - Executive AND Council (30: CAPEX)			1 300	600	_	9	485	(476)	-98%	60
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	5 870	2 196	6 531	4 745	1 786	38%	5 87
Vote 9 - Technical Services (38: CAPEX)		36 719	55 872	56 703	791	45 898	45 835	63	0%	56 70
Vote 10 - Finance (39: CAPEX)		30 / 19	33 672	30 703	191	45 050	40 000	- 03	0 /0	30 70
Vote 11 - Corporate Services (40: CAPEX)		_	_	300	_	237	243	(5)	-2%	30
Total Capital single-year expenditure	4	48 362	63 043	63 473	2 987	52 675	51 307	1 368	3%	63 47
Total Capital Expenditure	4	48 362	63 043	63 473	2 987	52 675	51 307	1 368	3%	63 47
	-	40 302	03 043	03473	2 301	32 073	31 307	1 300	370	0341
Capital Expenditure - Functional Classification										
Governance and administration		-	1 300	900	-	246	728	(481)	;	90
Executive and council		-	1 300	600	-	9	485	(476)		60
Finance and administration		-	-	300	-	237	243	(5)	-2%	30
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11 643	5 870	5 870	2 196	6 531	4 745	1 786	38%	5 87
Community and social services		11 643	5 870	5 870	2 196	6 531	4 745	1 786	38%	5 87
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		2 341	12 410	12 395	-	6 810	10 019	(3 209)	-32%	12 39
Planning and development		-	-	-	-	-	-	-		-
Road transport		2 341	12 410	12 395	-	6 810	10 019	(3 209)	-32%	12 39
Environmental protection		_	-		_		_	-		_
Trading services		34 378	43 462	44 308	791	39 088	35 815	3 273	9%	44 30
Energy sources		2 854	4 495	4 510	-	2 998	3 646	(647)	-18%	4 510
Water management		947	14 489	14 189	-	-	11 469	(11 469)	-100%	14 18
Waste water management		30 577	24 478	25 609	791	36 090	20 700	15 389	74%	25 60
Waste management		-	-	-	-	-	-	-		-
Other		_	-	_		-	_	_		_
Total Capital Expenditure - Functional Classification	3	48 362	63 043	63 473	2 987	52 675	51 307	1 368	3%	63 47
Funded by:										
National Government		48 339	57 389	57 389	2 987	52 392	46 389	6 003	13%	57 38
Provincial Government		10 000	37 003	37 003	2 301	02 002	40 003	0 003	.570	01 30.
District Municipality		_	_	_		_	_	_		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		_	_	_		_	_	_	l	
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ										
Institutions)		_	-	-		_				
Transfers recognised - capital		48 339	57 389	57 389	2 987	52 392	46 389	6 003	13%	57 38
Borrowing	6	_	_	_	_	_	_	_		_

1.6 Table C6: Monthly Budget Statement - Financial Position

EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April

EC106 Sundays River valley - Table C6 Monthly Budget Staten		#REF!	_	EF!		
Description	Ref	Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1	Outcome	Budget	Budget		Forecast
ASSETS ASSETS	- '					
Current assets						
Cash and cash equivalents		7 101	57 606	43 336	32 460	43 336
Trade and other receivables from exchange transactions		11 586	18 990	22 235	42 399	22 235
Receivables from non-exchange transactions		7 211	26 009	15 850	22 464	15 850
Current portion of non-current receivables		-	368	-		-
Inventory		309	299	309	306	309
VAT		24 964	7 205	27 059	32 400	27 059
Other current assets		36	745	36	(597)	36
Total current assets		51 207	111 221	108 825	129 431	108 825
		31 201	111 221	100 023	129 431	100 023
Non current assets						
Investments		-	-	-	-	-
Investment property		40 205	22 609	40 205	40 205	40 205
Property, plant and equipment		943 328	868 587	953 597	957 704	953 597
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		322	322	322	322	322
Intangible assets		-	(286)	(1 753)		(1 753)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		_	_	_	_	
Total non current assets		983 855	891 233	992 371	998 231	992 371
TOTAL ASSETS		1 035 062	1 002 453	1 101 196	1 127 662	1 101 196
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	- 1	-
Financial liabilities		-	-	-	(474)	-
Consumer deposits		84	2 637	84	83	84
Trade and other payables from exchange transactions		126 956	63 828	126 956	123 459	126 956
Trade and other payables from non-exchange transactions		0	9 209	0	19 155	0
Provision		9 687	8 746	9 687	9 687	9 687
VAT		24 438	(256)	26 178	36 221	26 178
Other current liabilities		902	754	902	902	902
Total current liabilities		162 068	84 917	163 807	189 033	163 807
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		51 659	41 877	51 659	51 659	51 659
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		6 711	5 112	6 711	6 711	6 711
Total non current liabilities		58 370	46 989	58 370	58 370	58 370
TOTAL LIABILITIES		220 438	131 906	222 177	247 403	222 177
NET ASSETS	2	814 624	870 547	879 019	880 260	879 019
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		856 263	874 081	882 177	790 680	882 177
Reserves and funds		_	_	_	-	_
Other		_	_	_	_	_
TOTAL COMMUNITY WEALTH/EQUITY	2	856 263	874 081	882 177	790 680	882 177

1.7 Table C7: Monthly Budget Statement – Cashflow

EC106 Sundays River Valley - Table C7 Monthly Budget Statement - Cash Flow - M10 April

EC 100 Sundays River Valley - Table C7 Monthly Budget Statemen		#REF!	<u> </u>			#RI	EF!			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	+								/0	
Receipts										
Property rates		33 614	37 859	_	2 807	7 456	_	7 456	#DIV/0!	_
Service charges		10 351	69 119	_	985	(14 638)	_	(14 638)		_
Other revenue		25 692	8 651	_	2 189	3 823	_	3 823	#DIV/0!	_
Transfers and Subsidies - Operational		141 270	113 539	327 645	12 916	82 614	280 801	(198 187)	-71%	327 645
Transfers and Subsidies - Capital		29 018	57 688	-	13 519	24 766	-	24 766	#DIV/0!	-
Interest		1 442	1 779	1 779	160	1 414	1 482	(68)	-5%	1 779
Dividends		-	-	-	_	-	-	-		-
Payments										
Suppliers and employees		(324 831)	(209 308)	(222 444)	(24 622)	(312 770)	(175 306)	(137 464)	78%	(222 444)
Interest		-	(2 660)	(2 660)	-	-	(2 216)	2 216	-100%	(2 660)
Transfers and Subsidies		_	-	_	_	-	_			_
NET CASH FROM/(USED) OPERATING ACTIVITIES		(83 444)	76 666	104 320	7 955	(207 334)	104 760	312 094	298%	104 320
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	_	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments									L	
Capital assets		(47 386)	(63 043)	-	(2 430)	(9 023)	_	(9 023)	#DIV/0!	_
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47 386)	(63 043)		(2 430)	(9 023)		9 023	#DIV/0!	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	(58)	(474)	-	(474)	#DIV/0!	_
NET CASH FROM/(USED) FINANCING ACTIVITIES					(58)	(474)		474	#DIV/0!	
NET INCREASE/ (DECREASE) IN CASH HELD		(130 830)	13 623	104 320	5 467	(216 830)	104 760			104 320
Cash/cash equivalents at beginning:		-	-	-	-	-	-			-
Cash/cash equivalents at month/year end:		(130 830)	13 623	104 320	5 467	(216 830)	104 760			104 320

1.8 Table SC8 Monthly Budget Statement - councillor and staff benefits – M10 April 2025

EC106 Sundays River Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

EC106 Sundays River Valley - Supporting Table SC8 Monthly		#REF!				#RE			·	
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							-		%	
	1	A	В	С						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 948	6 353	6 353	539	5 601	5 294	307	6%	6 353
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		670	719	719	58	576	599	(23)	-4%	719
Housing Allowances		300	312	312	25	250	260	(10)	-4%	312
Other benefits and allowances		363	379	379	30	303	316	(12)	-4%	379
Sub Total - Councillors		7 282	7 763	7 763	652	6 731	6 469	262	4%	7 763
% increase	4		6,6%	6,6%						6,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 739	4 898	4 898	401	4 108	4 082	26	1%	4 898
Pension and UIF Contributions		11	11	11	1	9	9	(1)	-5%	11
Medical Aid Contributions						_	_		0,0	
Overtime		_	_	_	_	_	_	_		_
Performance Bonus		_	_	_	_	_	_	_		_
Motor Vehicle Allowance		865	913	913	72	718	761	(42)	-6%	913
Cellphone Allowance		120	127	127	10	100	106	(6)	: 1	127
Housing Allowances		192	203	203	16	160	169	(9)	1	203
Other benefits and allowances		1	1	1	0	1	103	(0)	: 1	1
Payments in lieu of leave		(637)	_'		_			(0)	-170	
Long service awards		(001)	_		_	_		_		
Post-refirement benefit obligations	2	206								
Entertainment	-	200	_	_	_	_	_	_		_
Scarcity		223	240	240	19	189	200	(11)	-6%	240
Acting and post related allowance		223	240	240	- 19	109	200	(11)	-076	240
In kind benefits		_	-	-	_	-	_	_		_
Sub Total - Senior Managers of Municipality		5 719	6 394	6 394	518	5 285	5 328	(43)	-1%	6 394
% increase	4	3719	11,8%	11,8%	310	3 203	3 320	(43)	-1/6	11,8%
Other Municipal Staff										
Basic Salaries and Wages		61 222	63 335	63 484	5 471	57 565	52 903	4 662	9%	63 484
Pension and UIF Contributions		10 798	11 396	11 396	993	10 095	9 496	599	6%	11 396
Medical Aid Contributions		4 543	4 945	4 945	432	4 097	4 121	(24)	-1%	4 945
Overtime		4 467	4 466	4 466	431	4 286	3 722	565	15%	4 466
Performance Bonus		4 625	4 578	4 429	9	4 899	3 691	1 208	33%	4 429
Motor Vehicle Allowance		5 937	6 244	6 244	512	5 204	5 203	1	0%	6 244
Cellphone Allowance		768	923	923	76	762	769	(7)	: 1	923
Housing Allowances		547	550	550	47	478	458	20	4%	550
Other benefits and allowances		1 183	1 209	1 209	140	1 342	1 007	335	33%	1 209
Payments in lieu of leave		_	-	_	_	_	-	-		-
Long service awards		288	14	14	_	270	11	259	2295%	14
Post-refirement benefit obligations	2	276	531	531	29	372	442	(70)	: 1	531
Entertainment			-	_	_	-	_	-		_
Scarcity		_	_	_	_	_	_	-		_
Acting and post related allowance		1 513	1 231	1 231	278	1 591	1 025	565	55%	1 231
In kind benefits		_		_	_			_		_
Sub Total - Other Municipal Staff		96 167	99 420	99 420	8 419	90 962	82 849	8 113	10%	99 420
% increase	4		3,4%	3,4%	2 .10			2710		3,4%
Total Parent Municipality		109 168	113 576	113 576	9 590	102 978	94 646	8 332	9%	113 576
TOTAL SALARY, ALLOWANCES & BENEFITS		109 168	113 576	113 576	9 590	102 978	94 646	8 332	9%	113 576
% increase	4	.55 .00	4,0%	4,0%	5 550	.02.070	0.040	3302		4,0%
TOTAL MANAGERS AND STAFF		101 887	105 814	105 814	8 937	96 247	88 177	8 070	9%	105 814
									. 0,0	

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

APRIL REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN POLICY

PURPOSE OF THIS REPORT

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

BACKGROUND

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

LEGISLATIVE FRAMEWORK

Section 6(3) MFMA Supply Chain Regulations.

PROGRESS AND COMPLIANCE

Progress

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

For the month of April

the Bid committee sittings has improved.

Procurement Plans

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

Supplier Performance

The two service providers, Intabelanga Enterprise (Pty) Ltd and Vikipath (Pty) Ltd delayed on rendering service and requested extension.

REPORT ON STATUS OF TENDERS

Request for Quotations

BID NAME	Tender No	ADVERTISING DATE	STATUS
SUPPLY, DELIVERY AND	SRVM RFQ	02/04/2025	Evaluation
ASSEMBLING OF OFFICE	28/2025		Stage
FURNITURE			

Competitive Bids

BID NAME	Tender No	ADVERTISING	STATUS
		DATE	
PROFESSIONAL SERVICES-ENVIRONMENTAL	SRVM 009/2025	07/03/2025	Adjudication
IMPACT ASSESSMENT (EIA) STUDY			Stage
COMPILATION OF GRAP COMPLIANT ASSETS	SRVM 10/2025	27/03/2025	Evaluation Stage
REGISTER FOR THE PERIOD OF 36 MONTHS			
COMPILATION OF MUNICIPAL VALUATION ROLL	SRVM 007/2024B	17/04/2025	Bid Closing:
FOR SUNDAYS RIVER VALLEY MUNICIPALITY			13/05/2025

CANCELLED BIDS:

BID NAME	Tender No	ADVERTISING DATE	STATUS
REFURBISHMENT OF WATER PUMPS AND STEELWORKS	SRVM RFQ 29/2025	02/04/2025	Canceled- error in specification provided by user department

Awarded Tenders for April

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE	Duration
SUPPLY AND FITMENT OF CERAMIC TILES FOR TRAFFIC DEPARTMENT	BLACKFAMA HOUSE (PTY) LTD	SRVM RFQ 25/2025	R50 000,00	2025/04/02	30 Days
SUPPLY AND DELIVERY OF ROADS AND STORMWATER PPE	VIKIPATH (PTY) LTD	SRVM RFQ 26/2025	R55 642,50	2025/04/15	30 Days
SUPPLY AND DELIVERY OF NETWORK SWITCHES FOR KIRKWOOD LIBRARY	ALTERCOP CC	SRVM RFQ 27/2027	R43 224,95	2025/04/15	30 Days

Total = R148 867.45

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 April 2025 amount **R409 095.00**

Payment Date	Supplier Name	Details	Deviation Type	R	Comments
04/04/2025	CFAO Mobility T/A Algoa Toyota	Service Payment HTG 284 EC	Exceptional case and it is impractical or impossible to follow the official procurement process.	R9.919,93	CFAO trading as Algoa Toyota is the sole service provider for all Toyota LDV. They have better knowledge of their projects with technical and parts distribution to fit their vehicles. With truck been taken apart it would be difficult to take it somewhere else for quotation thist could lead to Wasteful expenditure. It would be impossible to follow official procurement.
03/04/2025	Bilson Trucks (PE)	Repairs of Waste Truck JNK 686 EC	Exceptional case and it is impractical or impossible to follow the official procurement process.	R20.097,88	Nissa trading as Bilson trucks is the sole service provider of all Nissan vehicles, gthey have better knowledge of their parts which also include technical capabilities. The vehicle had problem of AIRBRAKES, and it was towed to the dealer. It was opened and upon that it was discovered that the CYLINDER was damaged. It would be difficult to follow 3 quotes as the vehicle is opened cannot move. This can lead to a wasteful expenditure on our side.
01/04/2025	Abilia Trading 75	Abilia Repairs INV 01387 JYW 301 EC	Sole Supplier	R3.240,88	Abilia is the only tyre repairs in Sundays River Valley that does tyre repairs. It is impossible to source 3 quotes and follow procurement process. Aslso, we can't go to Kariega/Gqeberha for tyre as it would be a wasteful expenditure to that for a tyre, in our atrea there are no tyre repairs.
01/04/2025	Abilia Trading 75	Abilia Repairs INV 101390 HRB 390 EC	Sole Supplier	R11.007,75	Abilia is the only tyre repairs in Sundays River Valley that does tyre repairs. It is impossible to source 3 quotes and follow procurement process. Aslso, we can't go to Kariega/Gqeberha for tyre as it would be a wasteful expenditure to that for a tyre. in our atrea there are no tyre repairs.
01/04/2025	Zero042 Café	Transportation of 15 people to attend a SAYC at Ndlambe Municipality	Exceptional case and it is impractical or impossible to follow the official procurement process.	R15.000,00	The communication arrived this morning at 9:27 am a WhasApp picture as a reference is attached. Due to that the scm processes couldn't be followed properly.
01/04/2025	Arena Holdings (Pty) Ltd	Advert for Accredited Skills Development Providers to register on Municipal Database 24 months	Sole Supplier	R18.595,50	Arena Holdings is the sole provider of the Herald Newspaper. Therefore, when the municipality needs to advertise locally, it uses the Herald newspaper as it covers the whole of Sundays River Valley.
01/04/2025	Arena Holdings (Pty) Ltd	Advert Bid No SRVM 008/2025	Sole Supplier	R25.357,50	Arena Holdings is the sole provider of the Herald Newspaper. Therefore, when the municipality needs to advertise locally, it uses the Herald newspaper as it covers the whole of Sundays River Valley.
01/04/2025	Arena Holdings (Pty) Ltd	Advert for the Strategic Manager position to be published on the Herald newspaper on 17 Feb 2025	Sole Supplier	R27.893,25	Arena Holdings is the sole provider of the Herald Newspaper. Therefore, when the municipality needs to advertise locally, it uses the Herald newspaper as it covers the whole of Sundays River Valley.
15/04/2025	Adapt IT (Pty) Ltd	Payment for Adapt IT for Caseware License	Sole Supplier	R193.735,91	Adapt IT is the only comoany providing Caseware in SA.
15/04/2025	· · · · · · · · · · · · · · · · · · ·	Catering for 20 officials agttending a Project Management training from 7 until 11 April 2025. Venue for 20 officials attending a project management training from 7 until 11 April 2025	Exceptional case and it is impractical or impossible to	R33.064,00	Quotation were sourced from more than 3 service providers and the quotations received are above R30 000,00. When quotation received are above R30 000,00, scm needs to adverytise for 7 days on informal tender. The venue is needed for specific dates, therefore, advertising for 7 days would be impractical, it is against this background that i request to deviate from the normal scm procurement process of advertising for 7 days and use the services of Correctional services recreational club.
10/04/2025	CFAO Mobility Hino Algoa	Service and Repars of JGH 674 EC	Exceptional case and it is impractical or impossible to follow the official procurement process.	R23.281,95	CFAO trading as Hino is the sole service provider for all Hino Trucks. They have better knowledge of their products with technical and parts distribution to fit their vehicles. With truck been taken apart it would be difficult to take it somewhere else for quotation that could lead to Wasteful expenditure, it would be impossible to follow official procurement.
30/04/2025	Abilia Trading 75	Payment for Abilia Repairs JYW 301 EC INV 101416	Sole Supplier	R8.503,28	Abilia is the only tyre repairs in Sundays River Valley that does tyre repairs. It is impossible to source 3 quotes and follow procurement process. Aslso, we can't go to Kariega/Gqeberha for tyre as it would be a wasteful expenditure to that for a tyre.
30/04/2025	Abilia Trading 75	Payment for Abilia Repairs JYY 167 EC INV 101414	Sole Supplier	R19.397,17	Abilia is the only tyre repairs in Sundays River Valley that does tyre repairs. It is impossible to source 3 quotes and follow procurement process. Aslso, we can't go to Kariega/Gqeberha for tyre as it would be a wasteful expenditure to that for a tyre. i
				R409.095,00	





IRREGULAR EXPENDITURE

In compliance with Section 32 of the MFMA, Irregular, fruitless and wasteful expenditure amounts to **R** for the month of April 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 R157 640.23
- Total of Fruitless and Wasteful Expenditure amounts R401 425,93

Reasons for Irregular Expenditure is due to poor planning which leads to direct appointment of service provider without following the the proper SCM processes.

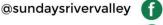
Detailed Irregular, Fruitless and Wasteful Expenditure schedules are stated in the pages which follow



Sundays River Valley **Municipality**

042 230 7700

srvm@srvm.gov.za



www.srvm.gov.za (#)

23 Middle Street, Kirkwood, 6120 💽 P.O. Box 47. Kirkwood, 6120















Bidder Name	Tender Name/Description						Person liable	Type of
			Date of			Description of	(Official or Political	Prohibited
		Date Reported	payment	Payment Number	Amount	Incident	Office)	Expenditure
Chameleon Restaurant	Platters and soft drinks for	N/a- MFMA section 71, 52	16-Apr-25	OB 000064173	R3.580,00	The service provider	Director	
	Minister's Wastewater	(d) and 73 Reports are				was directily	Infrastructure and	
	Treatment for 40 people	tabled to council during				appointed without	Planning	
		the appplicable reporting				sourcing three		
		periods.				quotations yet the		
						transaction exceeded		
						the threshold value of		
						R 2000.		
								Irregular
L & M Software Solutions	Set-Up & Re-registration of	N/a- MFMA section 71, 52	10-Apr-25	OB 000064128	R4.500,00	The service provider	Chief Financial	
	SRVM audit website (Hosting	(d) and 73 Reports are				was directily	Officer	
	fees included up to March	tabled to council during				appointed without		
	2025	the appplicable reporting				sourcing three		
		periods.				quotations yet the		
						transaction exceeded		
						the threshold value of		
						R 2000.		Irregular
Sunriver Citrus	Maintenance of Sunland	N/a- MFMA section 71, 52	10-Apr-25	OB 000064129	R24.036,02	The service provider	Director	
	landfill site	(d) and 73 Reports are				was directily	Community	
		tabled to council during				appointed without	Services	
		the appplicable reporting				sourcing three		
		periods.				quotations yet the		
						transaction exceeded		
						the threshold value of		
	<u> </u>					R 2000.		Irregular
Sunriver Citrus	Maintenance of Sunland	N/a- MFMA section 71, 52	10-Apr-25	OB 000064129	R22.891,45	The service provider	Director	
	landfill site	(d) and 75 Reports are				was directily	Community	
		tabled to council during				appointed without	Services	
		the appplicable reporting				sourcing three		
		periods.				quotations yet the		
						transaction exceeded		
						the threshold value of		
						R 2000.		Irregular

Sunriver Citrus	Maintenance of Sunland	N/a- MFMA section 71, 52	10-Apr-25	OB 000064129	R20.829,40	The service provider	Director	
	landfill site	(d) and 75 Reports are				was directily	Community	
		tabled to council during				appointed without	Services	
		the appplicable reporting				sourcing three		
		periods.				quotations yet the		
						transaction exceeded		
						the threshold value of		
						R 2000.		Irregular
Avis car Rental for bakkies	Excess KM	N/a- MFMA section 71, 52	1-Apr-25	OB 000064063	R16.987,71	The initial request	Chief Financial	
for Infrastructure		(d) and 72 Reports are	'			was for hiring the	Officer	
		tabled to council during				bakkie for 2 months		
		the appplicable reporting				but it was not		
		periods.				returned after the 2		
						months as it is still		
						utilised.		Irregular
Avis car Rental for bakkies	Excess KM	N/a- MFMA section 71, 52	1-Apr-25	OB 000064063	R23.516,58	The initial request	Chief Financial	
for Infrastructure		(d) and 73 Reports are	'			was for hiring the	Officer	
		tabled to council during				bakkie for 2 months		
		the appplicable reporting				but it was not		
		periods.				returned after the 2		
						months as it is still		
						utilised.		Irregular
Avis car Rental for bakkies	Excess KM	N/a- MFMA section 71, 52	1-Apr-25	OB 000064063	R24.559,04	The initial request	Chief Financial	
for Infrastructure		(d) and 73 Reports are	·			was for hiring the	Officer	
		tabled to council during				bakkie for 2 months		
		the appplicable reporting				but it was not		
		periods.				returned after the 2		
						months as it is still		
						utilised.		Irregular
Avis car Rental for bakkies	Excess KM	N/a- MFMA section 71, 52	1-Apr-25	OB 000064063	R16.740,03	The initial request	Chief Financial	Irregular
for Infrastructure		(d) and 73 Reports are	· .			was for hiring the	Officer	
		tabled to council during				bakkie for 2 months		
		the appplicable reporting				but it was not		
		periods.				returned after the 2		
						months as it is still		
						utilised.		
					R157.640,23			

Annexure B

FRUITLESS AND WASTEFUL EXPENDITURE FOR APRIL 2025

		Т	ransaction detai	ils						Status
Bidder Name	Tender Name/Description							Person liable		
								(Official or Political	Type of Prohibited	
		Date Reported	Date of payme	Payment Number	Amount	D	Description of Incident	Office	Expenditure	UI
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 73 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
Eskom Holdings	ACC#307 Interest	periods.	21/03/2025	1514	10	01,45	Overdue Accounts		Expenditure	
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 73 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
Eskom Holdings	ACC#307 interest	periods.	21/03/2025	1514		37,17 O	Overdue Accounts		Expenditure	
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 73 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
Eskom Holdings	ACC#307 interest	periods.	21/03/2025	1514	(64,18 C	Overdue Accounts		Expenditure	
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 75 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
Eskom Holdings	ACC#307 interest	periods.	12/3/2025	1514		60,93 C	Overdue Accounts		Expenditure	
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 75 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
skom Holdings	ACC#307 interest	periods.	12/3/2025	1514		50,9 C	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.	23/03/2025	1514	39	93,21	Overdue Accounts		Expenditure	
		N/a- MFMA section 71, 52						Chief Financial		
		(d) and 73 Reports are						Officer		
		tabled to council during								
		the appplicable reporting							Fruitless & Wasteful	
Eskom Holdings	ACC#307 interest	periods.	20/03/2025	1514		15.46	Overdue Accounts		Expenditure	

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Skom Holdings	ACC#307 interest	periods.	20/03/2025	1514	112,92	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	19/03/2025	1514	1450,42	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 interest	periods.	19/03/2025	1514	2032,47	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Skom Holdings	ACC#307 interest	periods.	18/03/2025	1514	11,71	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 interest	periods.	13/03/2025	1514	101,59	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 interest	periods.	12/3/2025	1514	1077,04	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 interest	periods.	12/3/2025	1514	68,92	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
skom Holdings	ACC#307 interest	periods.	12/3/2025	1514	16,99	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
	Home of the	the appplicable reporting	nt Dark					Fruitless & Wasteful
Eskom Holdings	Home of the	periods.	13/03/2025	1514	282,22	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wastefu
skom Holdings	ACC#307 interest	periods.	21/03/2025	1514	67,08	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,		Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	21/03/2025	1514	91,1	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Bulk	ACC#306 interest	periods.	20/03/2025	1514	227 995,38	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,		Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
SARS	SARS SKILLS UIF INTEREST	periods.	7/4/2025	1634	11 163,63	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,		Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Lower Sundays River Wa	ater ACC#569 Interest	periods.	1/4/2025	1516	7.07	Overdue Accounts		Expenditure
•		N/a- MFMA section 71, 52			, -		Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
ower Sundays River Wa	ater ACC#569 Interest	periods.	1/4/2025	1516	2,36	Overdue Accounts		Expenditure
•		N/a- MFMA section 71, 52			,		Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
ower Sundays River Wa	ater ACC#569 Interest	periods.	1/4/2025	1516	155.52	Overdue Accounts		Expenditure
•		N/a- MFMA section 71, 52			,-		Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Lower Sundays River Water	ater ACC#569 Interest	periods.	1/4/2025	1516	58.89	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	<u> </u>
		(d) and 73 Reports are					Officer	
		tabled to council during						
	Homes of the		nt Davi					Fruitless & Wasteful
ower Sundays River Wa	Home of the	periods.	nt _{/P/ark}	1516	21 21	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 interest	periods.	1/4/2025	1516	3,12 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			-,	Chief Financial	·
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	1.25 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			, -	Chief Financial	·
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	188,51 Overdue Accounts		Expenditure
·		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	25,92 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	25,92 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	25,92 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	282,76 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 interest	periods.	1/4/2025	1516	235,64 Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	1 439.74 Overdue Accounts		Expenditure
•		N/a- MFMA section 71, 52			,	Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	120.17 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			-,	Chief Financial	·
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	1,96 Overdue Accounts		Expenditure
·		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	0,53 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	87,19 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	9,31 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	0,6 Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52				Chief Financial	
		(d) and 73 Reports are				Officer	
		tabled to council during					
		the appplicable reporting					Fruitless & Wasteful
Lower Sundays River Water	ACC#569 Interest	periods.	1/4/2025	1516	169,66 Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Auditor General	ACC#81 audit fees	periods.	31/12/2024	1518	36 459.34	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Auditor General	ACC#81 audit fees	periods.	28/02/2025	1518	51 357.97	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			, , , , , , , , , , , , , , , , , , , ,		Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Auditor General	ACC#81 audit fees	periods.	31/01/2025	1518	57 600.82	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52			,-		Chief Financial	•
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Lower Sundays River Water	ACC#569 INTEREST	periods.	1/4/2025	1519	3,12	Overdue Accounts		Expenditure
•		N/a- MFMA section 71, 52			,		Chief Financial	·
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Lower Sundays River User	ACC#568 INTEREST	periods.	31/03/2025	1535	1 270,22	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Auditor General	ACC#81 Audit fees Interest FC 8	periods.	31/03/2025	1535	1 884,62	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 INTEREST	periods.	23/01/2025	1535	1 301,61	Overdue Accounts		Expenditure
		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	19/11/2024	1535	784.03	Overdue Accounts		Expenditure

		N/a- MFMA section 71, 52					Chief Financial	
		(d) and 73 Reports are					Officer	
		tabled to council during						
		the appplicable reporting						Fruitless & Wasteful
Eskom Holdings	ACC#307 Interest	periods.	14/01/2025	1535	62,15	Overdue Accounts		Expenditure
					R401 425,93			





Sundays River Valley

Municipality

042 230 7700

078 266 6230

srvm@srvm.gov.za @

@sundaysrivervalley

www.srvm.gov.za

23 Middle Street, Kirkwood, 6120 P.O. Box 47, Kirkwood, 6120