

## In-year monitoring for the Municipality

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

Municipal Budget and

Reporting Regulations, Government Gazette 32141,

17 May 2009

### Section 52(d) REPORT

September 2024

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# Sundays River Valley Municipality

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## QUALITY CERTIFICATE

I, Thabiso Klaas, Municipal Manager of Sundays River Valley municipality, hereby certify that s52d report for the first quarter of 2024/25 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Signature .....Name: Thabiso Klaas

Date: .....

Municipal Manager of Sundays River Valley Municipality: EC106

## RECIEPT BY THE MAYOR

I, Solethu Lucas , Mayor of Sundays River Valley municipality, hereby accept the s52d report for the first quarter of 2024/25 and supporting documentation as prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Signature .....Name: Solethu Lucas

Date: .....

Municipal Manager of Sundays River Valley Municipality: EC106

## PART 1 – MAYORS REPORT

### Legal basis

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

Regulation 31 of the MBRR states:

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

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

### Recommendation

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

- (a) That the content of the first quarter financial report of 2024/25 financial year on the implementation status of the budget of the municipality be noted.

## Executive summary

### Introduction

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

### Key Data

OPERATING BUDGET SUMMARY				
Operating Budget	Budget 2024/25	YTD Budget 2024/25	YTD Actuals 2024/24	YTD Variance
Total Revenue <sup>1</sup> (R'Thousands)	274 108 575	64 524 177	100 743 670	- 36 219 493
Total Expenditure <sup>1</sup> (R'Thousands)	235 908 703	58 554 638	61 351 436	- 2 796 798
<b>Surplus/Deficit</b>	<b>38 199 872</b>	<b>5 969 539</b>	<b>39 392 234</b>	<b>- 33 422 695</b>
<sup>1</sup> (excl. capital transfers and contributions)				

CAPITAL BUDGET				
Capital Budget	Budget 2024/25	YTD Budget 2024/25	YTD Actuals 2024/25	YTD Variance
Total Capital Expenditure (R'Thousands)	63 042 550	15 760 635	12 102 591	3 658 044

FINANCIAL POSITION		
Working Capital	Audited outcome	YTD Actuals
<b>Cost coverage ratio<sup>3</sup></b> Cash and investments at period end less restricted cash/Monthly operating Expenditure	0 Months	3 months
<b>Liquidity Current Ratio<sup>4</sup></b> (Current assets/current liabilities)	0,19	0,55
<b>Borrowing<sup>5</sup></b> Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)	0%	0%
<b>Financial Position (R'Thousands)</b>		
Total Assets	25 438 787	89 474 451
Total Liabilities	135 221 109	163 424 643
<b>Cashflow (R'Thousands)</b> Cash/cash equivalents at month/year end	7 100 644	17 611 303

- **Cost coverage ratio**

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

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

- **Current Ratio**

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

The year-to-date ratio outcome of 0,55 shows that the municipality has insufficient cash to meet its short-term financial obligations as it falls outside the National Treasury norm of 1.5 to 2:1 (MFMA Circular 71).

- **Capital Charges to Operating Expenditure**

This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure. The year-to-date ratio outcome is 0% as now borrowing held.

- **Financial Position**

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

- **Cash Flow**

Cash and cash equivalents amount to R17,6 million as of 30 September 2024. This positive cash position has been maintained since the previous financial year; however financial sustainability remains a concern.

## **Debtors**

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

DEBTORS						
Debt By Type	Residents	Councillors	Municipal Officials	Nat Depts	Prov Depts	Total
Water	R 77 767 645,88	R 87 217,97	R 1 013 654,61	R 323 681,98	R 1 417 041,58	R 83 152 594,16
Electricity	R 4 839 356,19	R 970,39	R 70 392,86	R 273 036,84	R 1 299 995,66	R 18 506 038,21
Sewerage	R 40 975 800,18	R 33 615,06	R 615 043,06	R 28 134,52	R 568 324,40	R 43 400 869,14
Refuse	R 19 065 124,15	R 10 856,60	R 220 637,23	R 7 199,43	R 181 580,38	R 20 063 872,42
Rates	R 80 200 122,69	R 80 668,58	R 236 618,56	R 23 540 088,73	R 3 842 107,11	R 122 286 889,54
Other	R 8 020 696,68	R 250 739,68	R 104 893,77	R 629 793,83	R (2 277 058,70)	R 1 844 694,47
<b>Grand Total</b>	<b>R 230 868 745,77</b>	<b>R 464 068,28</b>	<b>R 2 261 240,09</b>	<b>R 24 801 935,33</b>	<b>R 5 031 990,43</b>	<b>R 289 254 957,94</b>

The collection ratio of 77% (reflected in the table below) is a more accurate reflection of the municipality's current collection ratio for property rates, electricity, water, sewerage, and refuse, bearing in mind that this calculation is based on MFMA Circular 71, which takes the opening and closing balances, billing, write offs etc. into account.

	RATIO	FORMULA	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	95%		77%
				Gross Debtors closing balance	289 254 958
				Gross Debtors opening balance	278 621 940
				Bad debts written Off	
				Billed Revenue	46 588 725

## Staff benefits

HUMAN RESOURCES			
HUMAN RESOURCES	Pre-Audited outcome 2023/24	Original Budget 2024/25	YTD Actuals 2024/25
Employee and Councillor remuneration (R'Thousands)	108 225 486	112 436 669	29 912 809
Employee Costs (Employee costs/Total Revenue - capital revenue)	44%	41%	30%
Total Cost of Overtime (R'Thousands)	4 386 316	1 515 586	1 095 339

Salary bill for the reporting quarter, has been recorded in the financial system equivalent to R29,9 million.

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in Councillor and staff benefits on page 32.



## PART 2 – BUDGET PERFORMANCE ANALYSIS

### Summary Statement of Financial Performance

OPERATING BUDGET SUMMARY				
Operating Budget	Budget 2024/25	YTD Budget 2024/25	YTD Actuals 2024/24	YTD Variance
Total Revenue <sup>1</sup> (R'Thousands)	274 108 575	64 524 177	100 743 670	- 36 219 493
Total Expenditure <sup>1</sup> (R'Thousands)	235 908 703	58 554 638	61 351 436	- 2 796 798
<b>Surplus/Deficit</b>	<b>38 199 872</b>	<b>5 969 539</b>	<b>39 392 234</b>	<b>- 33 422 695</b>
<sup>1</sup> (excl. capital transfers and contributions)				

### Operating revenue

#### Main revenue sources for 2024/25

Description	Original Budget	Adjusted Budget	YTD Actuals	YTD Budget	YTD Variances	YTD Variances %
<b>R thousands</b>						
<b>Exchange Revenue</b>						
Service charges - Electricity	34 950		8 974	8 738	237	3%
Service charges - Water	20 444		4 897	5 111	(214)	-4%
Service charges - Waste Water Management	3 630		1 565	907	657	72%
Service charges - Waste management	7 807		2 230	1 952	278	14%
Sale of Goods and Rendering of Services	656		78	164	(86)	-52%
Agency services	3 647		575	912	(337)	-37%
Interest earned from Receivables	13 713		3 195	3 428	(233)	-7%
Interest from Current and Non Current Assets	1 779		561	445	117	26%
Rental from Fixed Assets	72		61	18	43	242%
Licence and permits	1 020		281	255	26	10%
Operational Revenue	1 384		51	346	(295)	-85%
<b>Non-Exchange Revenue</b>				-		
Property rates	49 058		23 400	12 264	11 135	91%
Surcharges and Taxes	-		1 810	-	1 810	#DIV/0!
Fines, penalties and forfeits	1 849		28	462	(434)	-94%
Licence and permits	24		17	6	11	178%
Transfers and subsidies - Operational	126 565		50 694	31 641	19 052	60%
Interest	7 512		2 328	1 878	450	24%
Gains on disposal of Assets			-	-	-	
Other Gains			-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>274 109</b>	<b>-</b>	<b>100 744</b>	<b>68 527</b>	<b>32 217</b>	<b>47%</b>

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

- **Service charges** – Billing anomalies will have to be investigated, and budget aligned accordingly should there have been an error in the 2023/24 billing which informed the budget amount.
- **Sales of goods** – Tender document sales as well as cemetery burial sales are higher than anticipated at budget stage based on prior year performance.
- **Agency fees** – Commission received for providing this service on behalf of Department of Transport has changed based on the current SLA resulting in variance depicted.
- **Licences and Permits** – Improved customer walk-in due to progress made in terms of opening the testing grounds for driving licenses.
- **Operational revenue** – Only commission from third parties has been recorded to-date resulting in the high variance
- **Property rates** – Annual billing has been performed while the budget is evenly split throughout the year, this variance will stabilise as the year progresses.

## Operating expenditure

### Main expenditure types for 2024/25

Description	Original Budget	Adjusted Budget	YTD Actuals	YTD Budget	YTD Variances	YTD Variances %
<b>R thousands</b>						
<b>Expenditure By Type</b>						
Employee related costs	104 674		28 047	26 168	1 878	7%
Remuneration of councillors	7 763		1 866	1 941	(74)	-4%
Bulk purchases - electricity	31 950		9 460	7 987	1 473	18%
Inventory consumed	8 603		1 824	2 151	(327)	-15%
Debt impairment	(2 956)		–	(739)	739	-100%
Depreciation and amortisation	29 848		–	7 462	(7 462)	-100%
Interest	2 660		304	665	(361)	-54%
Contracted services	33 765		11 173	8 441	2 731	32%
Transfers and subsidies				–	–	
Irrecoverable debts written off			18	–	18	#DIV/0!
Operational costs	19 602		8 660	4 901	3 759	77%
Losses on disposal of Assets						
Other Losses						
<b>Total Expenditure</b>	<b>235 909</b>	<b>–</b>	<b>61 351</b>	<b>58 977</b>	<b>2 374</b>	<b>4%</b>

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

- **Bulk Purchases: Electricity** – Invoice for September 2024 was not recorded due to late submission by supplier.
- **Inventory consumed** – Water chemical acquisitions are slightly above the norm resulting in variance shown.
- **Debt impairment** – Provision calculation is calculated at year-end which evidently results in 100% variance.
- **Depreciation and asset impairment** – The variance of 100% is due to the Asset Management Module is not implemented nor functional resulting in depreciation only being calculated during the preparation of AFS at year-end.
- **Interest** – Interest on landfill site included in interest amount budgeted for, will only be calculated, and recorded at year-end during AFS preparation however interest on over-accounts exceed the budget by R2,4 million.
- **Contracted services** – Security Services fees contributed to the variance presented.
- **Operational cost** – Various items have been under costed at budgeting stage resulting in variance depicted. These items are listed below but not limited:
  - **Fuel**
  - **Municipal Services – Electricity and Water**
  - **Telephones**

## Table C1: Quarter 4 - Budget Summary

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	44 517	49 058	–	21 288	23 400	12 264	11 135	91%	49 058
Service charges	65 557	66 832	–	12 743	17 666	12 705	4 961	39%	66 832
Investment revenue	1 655	1 779	–	215	561	445	117	26%	1 779
Transfers and subsidies - Operational	115 209	126 565	–	1 690	50 694	31 641	19 052	0	126 565
Other own revenue	24 451	29 876	–	6 357	8 423	7 469	954	13%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251 389</b>	<b>274 109</b>	<b>–</b>	<b>42 293</b>	<b>100 744</b>	<b>64 524</b>	<b>36 219</b>	<b>56%</b>	<b>274 109</b>
Employee costs	100 772	104 674	–	10 368	28 047	26 169	1 878	7%	104 674
Remuneration of Councillors	7 282	7 763	–	622	1 866	1 941	(74)	-4%	7 763
Depreciation and amortisation	36 599	29 848	–	–	–	7 462	(7 462)	-100%	29 848
Interest	11 184	2 660	–	226	304	665	(361)	-54%	2 660
Inventory consumed and bulk purchases	39 816	40 552	–	6 733	11 284	5 576	5 708	102%	40 552
Transfers and subsidies	52	–	–	–	–	–	–	–	–
Other expenditure	138 546	50 412	–	9 888	19 850	16 742	3 108	19%	50 407
<b>Total Expenditure</b>	<b>334 251</b>	<b>235 909</b>	<b>–</b>	<b>27 838</b>	<b>61 351</b>	<b>58 555</b>	<b>2 797</b>	<b>5%</b>	<b>235 909</b>
<b>Surplus/(Deficit)</b>	<b>(82 862)</b>	<b>38 200</b>	<b>–</b>	<b>14 455</b>	<b>39 392</b>	<b>5 970</b>	<b>33 423</b>	<b>560%</b>	<b>38 200</b>
Transfers and subsidies - capital (monetary)	48 435	57 688	–	12 066	12 066	14 422	(2 356)	-16%	57 688
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(34 427)</b>	<b>95 887</b>	<b>–</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>152%</b>	<b>95 887</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(34 427)</b>	<b>95 887</b>	<b>–</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>152%</b>	<b>95 887</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Financial position</b>									
Total current assets	48 446	111 221	–	–	89 474	–	–	–	111 221
Total non current assets	983 855	891 233	–	–	970 849	–	–	–	891 233
Total current liabilities	161 477	84 917	–	–	163 425	–	–	–	84 917
Total non current liabilities	58 370	46 989	–	–	58 370	–	–	–	46 989
Community wealth/Equity	<b>854 751</b>	<b>874 081</b>	<b>–</b>	<b>–</b>	<b>790 229</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>874 081</b>
<b>Cash flows</b>									
Net cash from (used) operating	(83 491)	76 666	–	(53 860)	(104 080)	34 457	138 537	402%	(174 639)
Net cash from (used) investing	(47 386)	(63 043)	–	–	–	(15 761)	(15 761)	100%	–
Net cash from (used) financing	–	–	–	–	(72)	–	72	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(53 860)</b>	<b>(104 152)</b>	<b>18 696</b>	<b>122 848</b>	<b>657%</b>	<b>(174 639)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	63 813	7 242	6 480	6 344	6 234	5 967	240 131	3 703	339 915
<b>Creditors Age Analysis</b>									
Total Creditors	6 710	11 256	2 532	5 514	3 668	3 103	5 682	41 735	80 200

There is a year-to- date actual operating revenue of R100,7 million compared to the year-to-date budgeted operating revenue of R64,5 million which results in a positive variance of R36 million (capital grants excluded).

There is a year-to- date actual operating expenditure of R61,5 million compared to the year-to-date budgeted operating expenditure of R58,6 million which results in a negative variance of R2,8 million

Surplus for the year amounts to R51,5 million

Table C2: Quarter 4 Budget Statement – Financial Performance (standard classification)

EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>86 576</b>	<b>103 593</b>	<b>-</b>	<b>24 169</b>	<b>44 080</b>	<b>25 898</b>	<b>18 181</b>	<b>70%</b>	<b>103 593</b>
Executive and council		8 970	12 654	-	-	5 273	3 164	2 109	67%	12 654
Finance and administration		77 607	90 939	-	24 169	38 807	22 735	16 072	71%	90 939
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>30 354</b>	<b>16 524</b>	<b>-</b>	<b>890</b>	<b>965</b>	<b>4 131</b>	<b>(3 166)</b>	<b>-77%</b>	<b>16 524</b>
Community and social services		25 723	1 964	-	23	65	491	(426)	-87%	1 964
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 631	14 561	-	867	900	3 640	(2 740)	-75%	14 561
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>8 263</b>	<b>21 740</b>	<b>-</b>	<b>14 196</b>	<b>14 198</b>	<b>5 435</b>	<b>8 763</b>	<b>161%</b>	<b>21 740</b>
Planning and development		3 760	7 884	-	14 196	14 198	1 971	12 227	620%	7 884
Road transport		4 503	13 856	-	-	-	3 464	(3 464)	-100%	13 856
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>174 967</b>	<b>189 938</b>	<b>-</b>	<b>14 867</b>	<b>53 331</b>	<b>43 482</b>	<b>9 849</b>	<b>23%</b>	<b>189 938</b>
Energy sources		91 141	70 340	-	5 318	21 575	14 992	6 584	44%	70 340
Water management		50 610	69 324	-	6 826	15 145	15 921	(776)	-5%	69 324
Waste water management		13 316	19 093	-	308	5 199	4 773	426	9%	19 093
Waste management		19 900	31 181	-	2 415	11 411	7 795	3 616	46%	31 181
<i><b>Other</b></i>	<b>4</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>236</b>	<b>-</b>	<b>236</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>300 174</b>	<b>331 796</b>	<b>-</b>	<b>54 359</b>	<b>112 810</b>	<b>78 946</b>	<b>33 864</b>	<b>43%</b>	<b>331 796</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>165 822</b>	<b>88 669</b>	<b>-</b>	<b>10 159</b>	<b>23 035</b>	<b>21 199</b>	<b>1 837</b>	<b>9%</b>	<b>88 669</b>
Executive and council		38 642	22 874	-	2 087	5 925	5 246	679	13%	22 874
Finance and administration		127 179	65 795	-	8 072	17 110	15 953	1 157	7%	65 795
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>46 077</b>	<b>37 997</b>	<b>-</b>	<b>4 658</b>	<b>11 645</b>	<b>8 438</b>	<b>3 207</b>	<b>38%</b>	<b>37 997</b>
Community and social services		30 073	20 239	-	3 207	7 688	4 125	3 563	86%	20 239
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 154	15 499	-	1 270	3 488	3 752	(263)	-7%	15 499
Housing		1 851	2 258	-	181	469	562	(93)	-17%	2 258
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>25 822</b>	<b>13 713</b>	<b>-</b>	<b>885</b>	<b>2 281</b>	<b>2 989</b>	<b>(708)</b>	<b>-24%</b>	<b>13 713</b>
Planning and development		5 080	7 757	-	451	1 111	1 703	(592)	-35%	7 757
Road transport		20 743	5 956	-	433	1 170	1 286	(116)	-9%	5 956
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>107 619</b>	<b>95 347</b>	<b>-</b>	<b>12 116</b>	<b>24 336</b>	<b>25 903</b>	<b>(1 568)</b>	<b>-6%</b>	<b>95 347</b>
Energy sources		47 861	46 126	-	6 841	13 256	12 656	600	5%	46 126
Water management		32 679	22 829	-	3 961	7 315	6 526	788	12%	22 829
Waste water management		14 709	14 329	-	785	2 155	4 203	(2 047)	-49%	14 329
Waste management		12 369	12 062	-	529	1 610	2 519	(909)	-36%	12 062
<i><b>Other</b></i>		<b>263</b>	<b>182</b>	<b>-</b>	<b>20</b>	<b>54</b>	<b>25</b>	<b>29</b>	<b>116%</b>	<b>182</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>345 604</b>	<b>235 909</b>	<b>-</b>	<b>27 838</b>	<b>61 351</b>	<b>58 555</b>	<b>2 797</b>	<b>5%</b>	<b>235 909</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(45 430)</b>	<b>95 887</b>	<b>-</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>1,5235275</b>	<b>95 887</b>

Table C2: Quarter 4 - Budget Statement – Financial Performance reflects the operating revenue amount of R112,8 million and operating expenditure, amount of

R61,4 million in the standard classifications which are the government finance statistics and sub-functions.

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

EC106 Sundays River Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive AND Council (10: IE)		8 970	12 654	–	–	5 273	3 164	2 109	66,7%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)		7 164	9 268	–	25	3 815	2 317	1 498	64,6%	9 268
Vote 3 - FINANCE (12: IE)		56 792	72 678	–	24 145	34 993	18 169	16 823	92,6%	72 678
Vote 4 - Community Services (13: IE)		39 640	56 698	–	3 542	12 612	14 175	(1 563)	-11,0%	56 698
Vote 5 - Technical Services (14: IE)		136 998	111 174	–	19 822	40 973	25 200	15 773	62,6%	111 174
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	249 564	262 472	–	47 533	97 665	63 025	34 640	55,0%	262 472
Expenditure by Vote	1									
Vote 1 - Executive AND Council (10: IE)		39 836	24 232	–	2 166	6 143	5 533	609	11,0%	24 232
Vote 2 - CORPORATE SERVICES (11: IE)		25 777	28 247	–	1 751	4 952	6 338	(1 386)	-21,9%	28 247
Vote 3 - FINANCE (12: IE)		101 274	37 548	–	6 321	12 159	9 615	2 543	26,5%	37 548
Vote 4 - Community Services (13: IE)		57 315	47 983	–	5 026	12 840	10 420	2 419	23,2%	47 983
Vote 5 - Technical Services (14: IE)		121 402	97 899	–	12 573	25 259	26 648	(1 389)	-5,2%	97 899
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	345 604	235 909	–	27 838	61 351	58 555	2 797	4,8%	235 909
Surplus/ (Deficit) for the year	2	(96 040)	26 564	–	19 695	36 313	4 470	31 843	712,4%	26 564

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

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		33 321	34 950	–	5 110	8 974	6 144	2 830	46%	34 950
Service charges - Water		21 143	20 444	–	4 739	4 897	4 110	787	19%	20 444
Service charges - Waste Water Management		4 897	3 630	–	1 149	1 565	499	1 066	214%	3 630
Service charges - Waste management		6 196	7 807	–	1 746	2 230	1 952	278	14%	7 807
Sale of Goods and Rendering of Services		304	666	–	26	78	164	(86)	-52%	666
Agency services		2 955	3 647	–	575	575	912	(337)	-37%	3 647
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		3 506	13 713	–	2 117	3 195	3 428	(233)	-7%	13 713
Interest from Current and Non Current Assets		1 655	1 779	–	215	561	445	117	26%	1 779
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		38	72	–	37	61	18	43	242%	72
Licence and permits		989	1 020	–	281	281	255	26	10%	1 020
Operational Revenue		1 056	1 384	–	13	51	346	(295)	-85%	1 384
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–
Property rates		44 517	49 058	–	21 288	23 400	12 264	11 135	91%	49 058
Surcharges and Taxes		7 602	–	–	1 810	1 810	–	1 810	#DIV/0!	–
Fines, penalties and forfeits		368	1 849	–	12	28	462	(434)	-94%	1 849
Licence and permits		13	24	–	–	17	6	11	178%	24
Transfers and subsidies - Operational		115 209	126 565	–	1 690	50 694	31 641	19 052	60%	126 565
Interest		7 238	7 512	–	1 488	2 328	1 878	450	24%	7 512
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		167	–	–	–	–	–	–	–	–
Other Gains		215	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		251 389	274 109	–	42 293	100 744	64 524	36 219	56%	274 109
Expenditure By Type										
Employee related costs		100 772	104 674	–	10 368	28 047	26 169	1 878	7%	104 674
Remuneration of councillors		7 282	7 763	–	622	1 866	1 941	(74)	-4%	7 763
Bulk purchases - electricity		28 363	31 950	–	5 060	9 460	4 393	5 067	115%	31 950
Inventory consumed		11 454	8 603	–	1 674	1 824	1 183	641	54%	8 608
Debt impairment		44 204	(2 956)	–	–	–	8 472	(8 472)	-100%	(2 956)
Depreciation and amortisation		36 599	29 848	–	–	–	7 462	(7 462)	-100%	29 848
Interest		11 184	2 660	–	226	304	665	(361)	-54%	2 660
Contracted services		61 575	33 765	–	5 375	11 173	5 015	6 158	123%	33 765
Transfers and subsidies		52	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	18	–	18	#DIV/0!	–
Operational costs		32 403	19 602	–	4 513	8 660	3 256	5 404	166%	19 597
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		364	–	–	–	–	–	–	–	–
Total Expenditure		334 251	235 909	–	27 838	61 351	58 555	2 797	5%	235 909
Surplus/(Deficit)		(82 862)	38 200	–	14 455	39 392	5 970	33 423	0	38 200
Transfers and subsidies - capital (monetary allocations)		48 435	57 688	–	12 066	12 066	14 422	(2 356)	(0)	57 688
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887

## Capital expenditure

SRVM vested most of the 24/25 capital budget in Infrastructure for the following services:

The following table shows the actual capital expenditure per project:

Authorised Capital Expenditure						
Capital Expenditure by Project	Funding Source	Budget Amount	Monthly actual- Sep	YearTD actual	YearTD budget	YTD variance
<b>Grant Funding - Projects</b>		<b>Rands</b>		<b>Rands</b>	<b>Rands</b>	<b>Rands</b>
Upgrading of Roads & Stormwater in Enon and Bersheba – Phase 2	MIG	8 069 402	3 025 423	3 025 423	2 017 351	(1 008 073)
Construction of Multi- Purpose Sports Recreational Facility in Nomathamsanqa in Addo (Budget Maintenance)	MIG	3 168 327	1 328 205	1 328 205	792 082	(536 123)
Construction of a New Community Hall in Moses Mabhida (Budget Maintenance)	MIG	2 348 070		2 237 749	587 017	(1 650 731)
Refurbishment of Enon and Bersheba Water Borne Sanitation	MIG	9 488 804		2 129 253	2 372 201	242 948
Emergency Flood Repairs at Vygie and Adams Street in Valencia	MIG	2 446 217	2 259 651	2 259 651	611 554	(1 648 097)
Construction of Roads and Stormwater in Paterson - Phase 1	MIG	3 340 601			835 150	835 150
Augmentation of the Water Reticulation Network in Paterson	MIG	6 032 129	1 085 775	1 085 775	1 508 032	422 257
Construction of Bulk and Water Reticulation in Molly Blackum	MIG	2 000 000			500 000	500 000
Refurbishment of Addo Waste Water Pump Station	WSIG	10 578 664			2 644 666	2 644 666
Construction of Luthando pipeline	WSIG	5 421 336			1 355 334	1 355 334
Electrification Kirkwood- Planning	INEP	495 000			123 750	123 750
Retrofit of Street Lights in Kirkwood and municipal buildings	Energy Efficiency Demand	4 000 000			1 000 000	1 000 000
<b>Total Capex - Funded By Grants</b>		<b>57 388 550</b>	<b>7 699 054</b>	<b>12 066 055</b>	<b>14 347 138</b>	<b>2 281 082</b>
<b>Own Funding - Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fencing - Library	Internal Funds	150 000			37 500	37 500
Mayor's Car	Internal Funds	700 000			175 000	175 000
Council Chamber Furniture	Internal Funds	600 000			150 000	150 000
Upgrade of Kirkwood Water Treatment Works	Internal Funds	3 000 000			750 000	750 000
<b>Total Capex - Funded By Own Resources</b>		<b>4 450 000</b>	<b>0</b>	<b>0</b>	<b>741 667</b>	<b>741 667</b>
<b>Total Authorised Capital Acquisition</b>		<b>61 838 550</b>	<b>7 699 054</b>	<b>12 066 055</b>	<b>15 459 638</b>	<b>3 393 582</b>
<b>Unauthorised Capital Expenditure</b>						
Capital Expenditure by Project	Funding Source	Budget Amount	Monthly actual- Sep	YearTD actual	YearTD budget	YTD variance
<b>Unauthorised Capital Expenditure</b>		<b>Rands</b>		<b>Rands</b>	<b>Rands</b>	<b>Rands</b>
Equipment for Water and Sanitation	Internal	-		12 665		
Computer Equipment	Internal	-	23 869	23 869		
<b>Total Unauthorised Capital Acquisition</b>			<b>23 869</b>	<b>36 534</b>		
<b>Total Capital Expenditure</b>		<b>61 838 550</b>	<b>7 722 923</b>	<b>12 102 589</b>	<b>15 459 638</b>	<b>3 393 582</b>

Technical Department must ensure infrastructure projects are completed on time and within budget, reducing the risk of funds being cut due to underperformance come mid-term as no movement for some grants currently:

- Fast-tracking procurement plans – by streamline the procurement process by identifying bottlenecks and implementing a more efficient approval system.
- Fast tracking procurement plans- consider pre-approved vendor lists to expedite purchasing decisions.



Capital expenditure trend over the current year

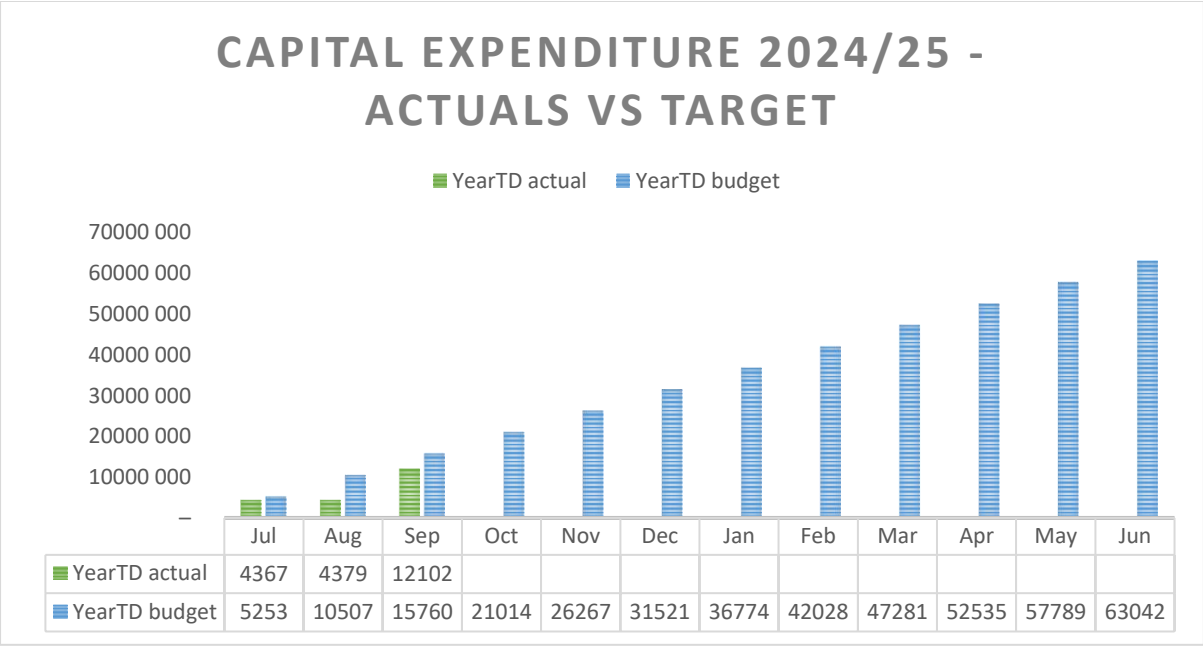


Table C5: Monthly Budget Statement – Capital Expenditure

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

Vote Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 6 - Technical Services (14: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 7 - Executive AND Council (30: CAPEX)		-	1 300	-	-	-	325	(325)	-100%	600
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	-	1 328	3 566	1 468	2 098	143%	5 870
Vote 9 - Technical Services (38: CAPEX)		36 834	55 872	-	6 371	8 513	13 968	(5 455)	-39%	55 872
Vote 10 - Finance (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services (40: CAPEX)		-	-	-	24	24	-	24	#DIV/0!	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	48 477	63 043	-	7 723	12 103	15 761	(3 658)	-23%	62 343
<b>Total Capital Expenditure</b>		48 477	63 043	-	7 723	12 103	15 761	(3 658)	-23%	62 343
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 300	-	24	24	325	(301)	-93%	600
Executive and council		-	1 300	-	-	-	325	(325)	-100%	600
Finance and administration		-	-	-	24	24	-	24	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		11 643	5 870	-	1 328	3 566	1 468	2 098	143%	5 870
Community and social services		11 643	5 870	-	1 328	3 566	1 468	2 098	143%	5 870
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 341	12 410	-	3 025	3 025	3 103	(77)	-2%	12 410
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 341	12 410	-	3 025	3 025	3 103	(77)	-2%	12 410
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		34 493	43 462	-	3 345	5 487	10 866	(5 378)	-49%	43 462
Energy sources		2 854	4 495	-	-	13	1 124	(1 111)	-99%	4 495
Water management		1 062	14 489	-	-	-	3 622	(3 622)	-100%	14 489
Waste water management		30 577	24 478	-	3 345	5 475	6 120	(645)	-11%	24 478
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	48 477	63 043	-	7 723	12 103	15 761	(3 658)	-23%	62 343
<b>Funded by:</b>										
National Government		48 454	57 389	-	7 699	12 066	14 347	(2 281)	-16%	57 389
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		48 454	57 389	-	7 699	12 066	14 347	(2 281)	-16%	57 389
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		23	5 654	-	24	37	1 414	(1 377)	-97%	4 954
<b>Total Capital Funding</b>		48 477	63 043	-	7 723	12 103	15 761	(3 658)	-23%	62 343

Table C5: Monthly Budget Statement – Capital expenditure consists of three sections:  
Appropriate by vote; standard classification and funding portion.

## PART 3 – SUPPORTING DOCUMENTATION

### Commitments against cash and investments

#### Cash and Investments

The cash and cash equivalents amount to R17,6 million for the month under review.

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

The table below shows that the municipality's cash and investments on hand is not capable of funding current obligations.

Description	Aug-24		Sep-24 Movement	
	R	R		
Cash at bank	-	179 659,00	1 197 947,00	- 1 377 606,00
Investments		31 567 267,00	16 413 356,00	15 153 911,00
<b>Total cash and cash equivalent</b>		<b>31 387 608,00</b>	<b>17 611 303,00</b>	<b>13 776 305,00</b>
Unspent grant	-	27 134 392,00	- 11 568 861,82	- 15 565 530,18
SARS				-
Payable from exchange	-	91 832 389,00	- 80 200 324,00	- 11 632 065,00
<b>Total commitments</b>		<b>(118 966 781,00)</b>	<b>(91 769 185,82)</b>	<b>- 27 197 595,18</b>
<b>Surplus/Shortfall</b>	<b>-</b>	<b>87 579 173,00</b>	<b>- 74 157 882,82</b>	<b>- 13 421 290,18</b>

The municipality is facing a significant financial challenge based on the table above and unfunded budget adopted. To address this, the municipality might consider options like:

1. **Increasing Revenue:** Explore ways to enhance revenue through adjustments in tariffs, taxes, or by improving collection processes.
2. **Cost-Cutting Measures:** Implement temporary cost-saving measures, such as freezing hiring or reducing contracted services.
3. **Community Engagement:** Involve the community in discussions about potential service cuts or revenue increases to garner support and understanding.

Addressing the shortfall will require strategic planning and possibly tough decisions, but with the right approach, the municipality can work towards stabilizing its financial situation.

The municipality holds no investment portfolio.

The municipality holds no borrowing portfolio.

## Grant Utilisation

Grant	Nature	Type: Conditional / Unconditional	Opening Balance	Rollover Rejected	Current year receipts	Conditions met - transferred to Revenue	Unspent as @ September 2024
Municipal Infrastructure Grant	Capital	Conditional	-		12 480 869,57	14 191 089,88	- 1 710 220,31
INEP	Capital	Conditional	-		430 434,78	-	430 434,78
Energy Efficiency Demand Grant	Capital	Conditional			1 478 260,87		1 478 260,87
Water Services Infrastructure Grant	Capital	Conditional	-		8 677 000,00	-	8 677 000,00
Small Town Revitalisation	Capital	Conditional	-		-	-	-
Financial Management Grant	Operating	Conditional	-		3 800 000,00	1 138 167,61	2 661 832,39
EPWP	Operating	Conditional	-		267 826,09	236 272,00	31 554,09
			-	-	<b>27 134 391,31</b>	<b>15 565 529,49</b>	<b>11 568 861,82</b>

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

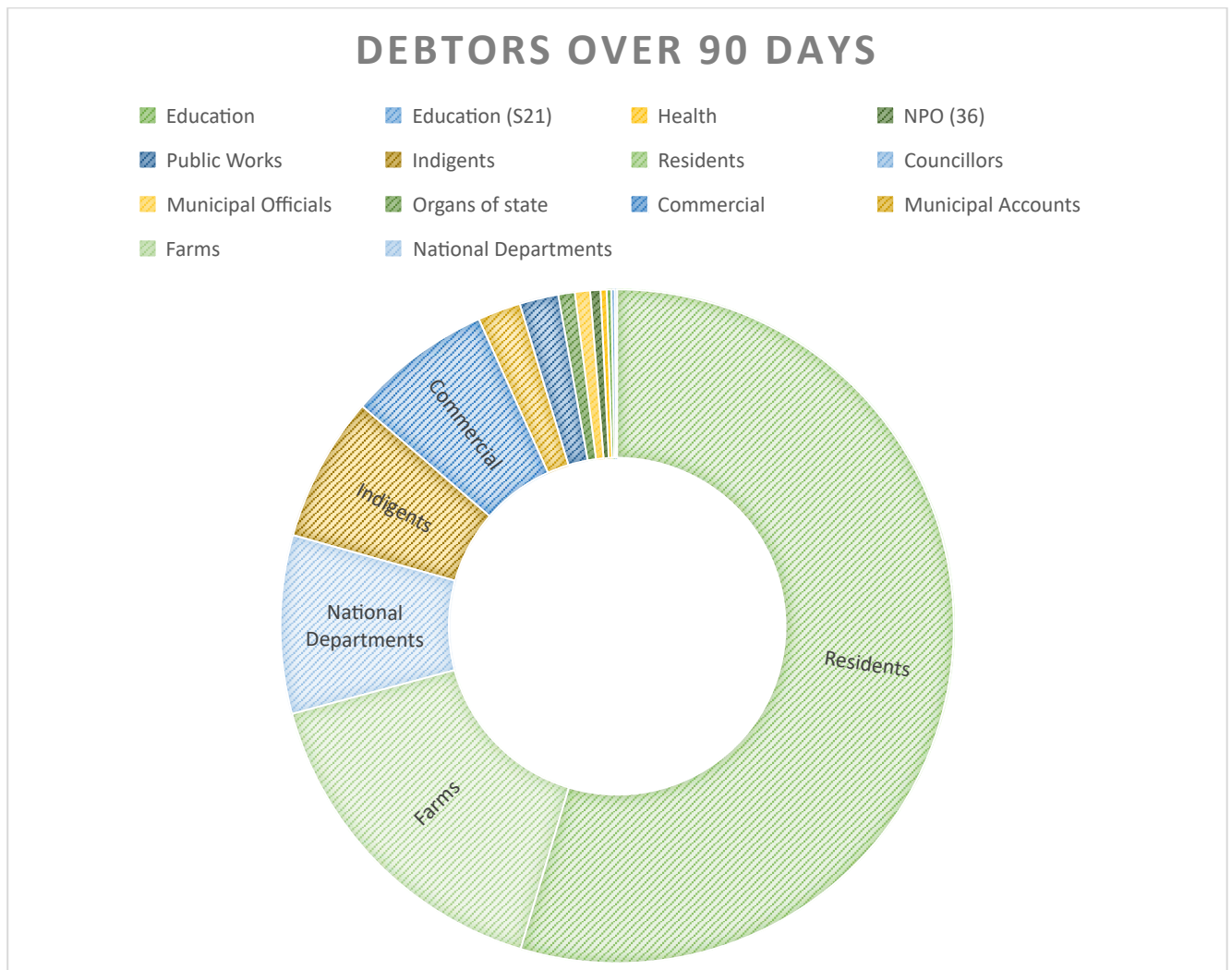
## Debtors Age Analysis

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

Outstanding debtors amount to R289,3 million at September 2024.

Detail Report								
Region	Department	Current	Interest	30 Days	60 Days	90 Days	120 Days +	Total
Sarah Baartman	Education	R 453 894,66	R 0,00	R 20 921,10	R 17 898,40	R 20 026,48	R 105 524,88	R 618 265,52
	Education (S21)	R 45 906,33	R 0,00	R 16 429,06	R 29 168,01	R 35 288,27	R 190 551,03	R 317 342,70
	Health	R 274 072,83	R 0,00	R 2 362,51	R 3 200,34	R 96 630,07	R 341 199,43	R 717 465,18
	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 1 753 354,19	R 0,00	R 61 679,61	R 133 299,30	R 61 920,95	R 1 362 187,02	R 3 372 441,07
	Roads	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
	Residents	R 204 703 302,61	R 0,00	R 3 262 827,70	R 3 490 730,22	R 3 333 081,36	R 16 078 803,88	R 230 868 745,77
	Councillors	R 387 907,47	R 0,00	R 7 914,30	R 11 514,83	R 12 202,88	R 44 528,80	R 464 068,28
	Municipal Officials	R 2 016 016,53	R 0,00	R 68 421,49	R 25 121,29	R 25 121,29	R 126 559,49	R 2 261 240,09
	Industries	R 18 938 897,69	R 0,00	R 433 462,40	R 444 004,36	R 527 727,41	R 5 482 886,18	R 25 826 978,04
	National Departments	R 18 096 176,61	R 0,00	R 149 013,89	R 99 063,18	R 207 195,45	R 6 250 486,20	R 24 801 935,33
	Grand Total	<b>R 246 676 004,88</b>	<b>R 0,00</b>	<b>R 4 023 032,06</b>	<b>R 4 253 999,93</b>	<b>R 4 319 194,16</b>	<b>R 29 982 726,91</b>	<b>R 289 254 957,94</b>
Region	Debt By Type	Residents	Councillors	Municipal Officials	Industries	Nat Depts	Prov Depts	Total
Sarah Baartman	Water	R 77 767 645,88	R 87 217,97	R 1 013 654,61	R 2 543 352,14	R 323 681,98	R 1 417 041,58	R 83 152 594,16
	Electricity	R 4 839 356,19	R 970,39	R 70 392,86	R 12 022 286,27	R 273 036,84	R 1 299 995,66	R 18 506 038,21
	Sewerage	R 40 975 800,18	R 33 615,06	R 615 043,06	R 1 179 951,92	R 28 134,52	R 568 324,40	R 43 400 869,14
	Refuse	R 19 065 124,15	R 10 856,60	R 220 637,23	R 578 474,63	R 7 199,43	R 181 580,38	R 20 063 872,42
	Rates	R 80 200 122,69	R 80 668,58	R 236 618,56	R 14 387 283,87	R 23 540 088,73	R 3 842 107,11	R 122 286 889,54
	Other	R 8 020 696,68	R 250 739,68	R 104 893,77	R (4 884 370,79)	R 629 793,83	R (2 277 058,70)	R 1 844 694,47
	Grand Total	<b>R 230 868 745,77</b>	<b>R 464 068,28</b>	<b>R 2 261 240,09</b>	<b>R 25 826 978,04</b>	<b>R 24 801 935,33</b>	<b>R 5 031 990,43</b>	<b>R 289 254 957,94</b>
	% on Total Debt	79,81	0,16	0,78	8,93	8,57	1,74	100,00

Below is a geographical representation of the month-on-month outstanding debtor balances for the current financial year.



#### Creditors Age Analysis

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

Total creditors as at 30 September 2024, R80 million.

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

EC106 Sundays River Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	5 193	6 775	12	12	2 688	2 304	64	4	17 051
Bulk Water	0200	—	—	—	—	—	—	—	—	—
PAYE deductions	0300	—	—	—	—	—	—	—	—	—
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	1 517	3 780	2 520	5 502	980	799	5 618	41 615	62 330
Auditor General	0800	—	702	—	—	—	—	—	117	818
Other	0900	—	—	—	—	—	—	—	—	—
Medical Aid deductions		—	—	—	—	—	—	—	—	—
Total By Customer Type	1000	6 710	11 256	2 532	5 514	3 668	3 103	5 682	41 735	80 200

Below are the top ten creditors as of 30 September 2024

TOP TEN CREDITORS - SEPTEMBER 2024						
Supplier Number	Supplier Name	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS
248	WATER AND SANITATION	51 102	13	859	5 043	45 186
306	ESKOM BULK	10 990	6 013			4 977
906	SALGA	2 573				2 573
1355	WEST RAND CONSULTING	1 572	1 572			
67	AON SOUTH AFRICA	1 122	1 122	-	-	-
307	ESKOM HOLDINGS	1 001	878	3	12	108
81	AUDITOR GENERAL	818	702	-		117
404	IBHABHATHANE TRADING	711				711
1200	R-DATA	605	605			
	<b>Total</b>	<b>70 482</b>	<b>10 910</b>	<b>877</b>	<b>5 087</b>	<b>53 668</b>


The three largest creditor is Department of Water and Sanitation, Eskom and SALGA at R51 million, R11 million and R2,6 million respectively.

The municipality engaged the Department of Water and Sanitation to address the outstanding debt. A payment arrangement was agreed on.

Maintaining a healthy balance for the Eskom account is crucial to ensure uninterrupted delivery of basic services to residents. Disconnections can indeed have unpleasant effects on the community, so it's wise to prioritize staying current with Eskom payments.

## Withdrawals from municipal bank accounts

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

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET				
 <b>national treasury</b> <small>Department of National Treasury REPUBLIC OF SOUTH AFRICA</small>		<b>Municipal Finance Management Act, section 11(4)</b> <i>Consolidated Quarterly Report for period 01/07/2024 to 30/09/2024</i>		
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
30-Jul-24	Department of Transport	1 265 690,89	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	Mr J Krapohl
31-Aug-24	Department of Transport	795 092,52	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	Mr J Krapohl
30-Sep-24	Department of Transport	932 035,41	sec 11(e) - Transfers made to the Department of Transport and Public Works for motor registration costs which have been collected on behalf of the DoT	Mr J Krapohl

## Part 4 - In Year budget statement tables

### Budget Statement Summary

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

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	44 517	49 058	–	21 288	23 400	12 264	11 135	91%	49 058
Service charges	65 557	66 832	–	12 743	17 666	12 705	4 961	39%	66 832
Investment revenue	1 655	1 779	–	215	561	445	117	26%	1 779
Transfers and subsidies - Operational	115 209	126 565	–	1 690	50 694	31 641	19 052	0	126 565
Other own revenue	24 451	29 876	–	6 357	8 423	7 469	954	13%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251 389</b>	<b>274 109</b>	<b>–</b>	<b>42 293</b>	<b>100 744</b>	<b>64 524</b>	<b>36 219</b>	<b>56%</b>	<b>274 109</b>
Employee costs	100 772	104 674	–	10 368	28 047	26 169	1 878	7%	104 674
Remuneration of Councillors	7 282	7 763	–	622	1 866	1 941	(74)	-4%	7 763
Depreciation and amortisation	36 599	29 848	–	–	–	7 462	(7 462)	-100%	29 848
Interest	11 184	2 660	–	226	304	665	(361)	-54%	2 660
Inventory consumed and bulk purchases	39 816	40 552	–	6 733	11 284	5 576	5 708	102%	40 557
Transfers and subsidies	52	–	–	–	–	–	–	–	–
Other expenditure	138 546	50 412	–	9 888	19 850	16 742	3 108	19%	50 407
<b>Total Expenditure</b>	<b>334 251</b>	<b>235 909</b>	<b>–</b>	<b>27 838</b>	<b>61 351</b>	<b>58 555</b>	<b>2 797</b>	<b>5%</b>	<b>235 909</b>
<b>Surplus/(Deficit)</b>	<b>(82 862)</b>	<b>38 200</b>	<b>–</b>	<b>14 455</b>	<b>39 392</b>	<b>5 970</b>	<b>33 423</b>	<b>560%</b>	<b>38 200</b>
Transfers and subsidies - capital (monetary)	48 435	57 688	–	12 066	12 066	14 422	(2 356)	-16%	57 688
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(34 427)</b>	<b>95 887</b>	<b>–</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>152%</b>	<b>95 887</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(34 427)</b>	<b>95 887</b>	<b>–</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>152%</b>	<b>95 887</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	–	–	–	–	–	–	–	–
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	–	–	–	–	–	–	–	–	–
<b>Financial position</b>									
Total current assets	48 446	111 221	–	–	89 474	–	–	–	111 221
Total non current assets	983 855	891 233	–	–	970 849	–	–	–	891 233
Total current liabilities	161 477	84 917	–	–	163 425	–	–	–	84 917
Total non current liabilities	58 370	46 989	–	–	58 370	–	–	–	46 989
Community wealth/Equity	854 751	874 081	–	–	790 229	–	–	–	874 081
<b>Cash flows</b>									
Net cash from (used) operating	(83 491)	76 666	–	(53 860)	(104 080)	34 457	138 537	402%	(174 639)
Net cash from (used) investing	(47 386)	(63 043)	–	–	–	(15 761)	(15 761)	100%	–
Net cash from (used) financing	–	–	–	–	(72)	–	72	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(53 860)</b>	<b>(104 152)</b>	<b>18 696</b>	<b>122 848</b>	<b>657%</b>	<b>(174 639)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	63 813	7 242	6 480	6 344	6 234	5 967	240 131	3 703	339 915
<b>Creditors Age Analysis</b>									
Total Creditors	6 710	11 256	2 532	5 514	3 668	3 103	5 682	41 735	80 200



## Financial Performance (standard classification)

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

EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		86 576	103 593	–	24 169	44 080	25 898	18 181	70%	103 593
Executive and council		8 970	12 654	–	–	5 273	3 164	2 109	67%	12 654
Finance and administration		77 607	90 939	–	24 169	38 807	22 735	16 072	71%	90 939
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		30 354	16 524	–	890	965	4 131	(3 166)	-77%	16 524
Community and social services		25 723	1 964	–	23	65	491	(426)	-87%	1 964
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		4 631	14 561	–	867	900	3 640	(2 740)	-75%	14 561
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		8 263	21 740	–	14 196	14 198	5 435	8 763	161%	21 740
Planning and development		3 760	7 884	–	14 196	14 198	1 971	12 227	620%	7 884
Road transport		4 503	13 856	–	–	–	3 464	(3 464)	-100%	13 856
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		174 967	189 938	–	14 867	53 331	43 482	9 849	23%	189 938
Energy sources		91 141	70 340	–	5 318	21 575	14 992	6 584	44%	70 340
Water management		50 610	69 324	–	6 826	15 145	15 921	(776)	-5%	69 324
Waste water management		13 316	19 093	–	308	5 199	4 773	426	9%	19 093
Waste management		19 900	31 181	–	2 415	11 411	7 795	3 616	46%	31 181
<i><b>Other</b></i>	<b>4</b>	13	–	–	236	236	–	236	#DIV/0!	–
<b>Total Revenue - Functional</b>	<b>2</b>	<b>300 174</b>	<b>331 796</b>	<b>–</b>	<b>54 359</b>	<b>112 810</b>	<b>78 946</b>	<b>33 864</b>	<b>43%</b>	<b>331 796</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		165 822	88 669	–	10 159	23 035	21 199	1 837	9%	88 669
Executive and council		38 642	22 874	–	2 087	5 925	5 246	679	13%	22 874
Finance and administration		127 179	65 795	–	8 072	17 110	15 953	1 157	7%	65 795
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		46 077	37 997	–	4 658	11 645	8 438	3 207	38%	37 997
Community and social services		30 073	20 239	–	3 207	7 688	4 125	3 563	86%	20 239
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		14 154	15 499	–	1 270	3 488	3 752	(263)	-7%	15 499
Housing		1 851	2 258	–	181	469	562	(93)	-17%	2 258
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		25 822	13 713	–	885	2 281	2 989	(708)	-24%	13 713
Planning and development		5 080	7 757	–	451	1 111	1 703	(592)	-35%	7 757
Road transport		20 743	5 956	–	433	1 170	1 286	(116)	-9%	5 956
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		107 619	95 347	–	12 116	24 336	25 903	(1 568)	-6%	95 347
Energy sources		47 861	46 126	–	6 841	13 256	12 656	600	5%	46 126
Water management		32 679	22 829	–	3 961	7 315	6 526	788	12%	22 829
Waste water management		14 709	14 329	–	785	2 155	4 203	(2 047)	-49%	14 329
Waste management		12 369	12 062	–	529	1 610	2 519	(909)	-36%	12 062
<i><b>Other</b></i>		263	182	–	20	54	25	29	116%	182
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>345 604</b>	<b>235 909</b>	<b>–</b>	<b>27 838</b>	<b>61 351</b>	<b>58 555</b>	<b>2 797</b>	<b>5%</b>	<b>235 909</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(45 430)</b>	<b>95 887</b>	<b>–</b>	<b>26 521</b>	<b>51 458</b>	<b>20 391</b>	<b>31 067</b>	<b>1,5235275</b>	<b>95 887</b>

## Financial Performance (revenue and expenditure by municipal vote)

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

EC106 Sundays River Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive AND Council (10: IE)		8 970	12 654	–	–	5 273	3 164	2 109	66,7%	12 654
Vote 2 - CORPORATE SERVICES (11: IE)		7 164	9 268	–	25	3 815	2 317	1 498	64,6%	9 268
Vote 3 - FINANCE (12: IE)		56 792	72 678	–	24 145	34 993	18 169	16 823	92,6%	72 678
Vote 4 - Community Services (13: IE)		39 640	56 698	–	3 542	12 612	14 175	(1 563)	-11,0%	56 698
Vote 5 - Technical Services (14: IE)		136 998	111 174	–	19 822	40 973	25 200	15 773	62,6%	111 174
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	249 564	262 472	–	47 533	97 665	63 025	34 640	55,0%	262 472
Expenditure by Vote	1									
Vote 1 - Executive AND Council (10: IE)		39 836	24 232	–	2 166	6 143	5 533	609	11,0%	24 232
Vote 2 - CORPORATE SERVICES (11: IE)		25 777	28 247	–	1 751	4 952	6 338	(1 386)	-21,9%	28 247
Vote 3 - FINANCE (12: IE)		101 274	37 548	–	6 321	12 159	9 615	2 543	26,5%	37 548
Vote 4 - Community Services (13: IE)		57 315	47 983	–	5 026	12 840	10 420	2 419	23,2%	47 983
Vote 5 - Technical Services (14: IE)		121 402	97 899	–	12 573	25 259	26 648	(1 389)	-5,2%	97 899
		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	345 604	235 909	–	27 838	61 351	58 555	2 797	4,8%	235 909
Surplus/ (Deficit) for the year	2	(96 040)	26 564	–	19 695	36 313	4 470	31 843	712,4%	26 564

## Financial Performance (revenue by source and expenditure by type)

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

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

EC100 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter										
Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		33 321	34 950	–	5 110	8 974	6 144	2 830	46%	34 950
Service charges - Water		21 143	20 444	–	4 739	4 897	4 110	787	19%	20 444
Service charges - Waste Water Management		4 897	3 630	–	1 149	1 565	499	1 066	214%	3 630
Service charges - Waste management		6 196	7 807	–	1 746	2 230	1 952	278	14%	7 807
Sale of Goods and Rendering of Services		304	656	–	26	78	164	(86)	-52%	656
Agency services		2 955	3 647	–	575	575	912	(337)	-37%	3 647
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		3 506	13 713	–	2 117	3 195	3 428	(233)	-7%	13 713
Interest from Current and Non Current Assets		1 655	1 779	–	215	561	445	117	26%	1 779
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		38	72	–	37	61	18	43	242%	72
Licence and permits		989	1 020	–	281	281	255	26	10%	1 020
Operational Revenue		1 056	1 384	–	13	51	346	(295)	-85%	1 384
Non-Exchange Revenue										
Property rates		44 517	49 058	–	21 288	23 400	12 264	11 135	91%	49 058
Surcharges and Taxes		7 602	–	–	1 810	1 810	–	1 810	#DIV/0!	–
Fines, penalties and forfeits		368	1 849	–	12	28	462	(434)	-94%	1 849
Licence and permits		13	24	–	–	17	6	11	178%	24
Transfers and subsidies - Operational		115 209	126 565	–	1 690	50 694	31 641	19 052	60%	126 565
Interest		7 238	7 512	–	1 488	2 328	1 878	450	24%	7 512
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		167	–	–	–	–	–	–	–	–
Other Gains		215	–	–	–	–	–	–	–	–
Discontinued Operations										
		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		251 389	274 109	–	42 293	100 744	64 524	36 219	56%	274 109
Expenditure By Type										
Employee related costs		100 772	104 674	–	10 368	28 047	26 169	1 878	7%	104 674
Remuneration of councillors		7 282	7 763	–	622	1 866	1 941	(74)	-4%	7 763
Bulk purchases - electricity		28 363	31 950	–	5 060	9 460	4 393	5 067	115%	31 950
Inventory consumed		11 454	8 603	–	1 674	1 824	1 183	641	54%	8 608
Debt impairment		44 204	(2 956)	–	–	–	8 472	(8 472)	-100%	(2 956)
Depreciation and amortisation		36 599	29 848	–	–	–	7 462	(7 462)	-100%	29 848
Interest		11 184	2 660	–	226	304	665	(361)	-54%	2 660
Contracted services		61 575	33 765	–	5 375	11 173	5 015	6 158	123%	33 765
Transfers and subsidies		52	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	18	–	18	#DIV/0!	–
Operational costs		32 403	19 602	–	4 513	8 660	3 256	5 404	166%	19 597
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		364	–	–	–	–	–	–	–	–
Total Expenditure		334 251	235 909	–	27 838	61 351	58 555	2 797	5%	235 909
Surplus/(Deficit)		(82 862)	38 200	–	14 455	39 392	5 970	33 423	0	38 200
Transfers and subsidies - capital (monetary allocations)		48 435	57 688	–	12 066	12 066	14 422	(2 356)	(0)	57 688
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(34 427)	95 887	–	26 521	51 458	20 391	31 067	0	95 887

## Capital Expenditure (municipal vote, standard classification, and funding)

The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments.

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

Vote Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 6 - Technical Services (14: CAPEX)		–	–	–	–	–	–	–	–	–
Vote 7 - Executive AND Council (30: CAPEX)		–	1 300	–	–	–	325	(325)	-100%	600
Vote 8 - Community Services (36: CAPEX)		11 643	5 870	–	1 328	3 566	1 468	2 098	143%	5 870
Vote 9 - Technical Services (38: CAPEX)		36 834	55 872	–	6 371	8 513	13 968	(5 455)	-39%	55 872
Vote 10 - Finance (39: CAPEX)		–	–	–	–	–	–	–	–	–
Vote 11 - Corporate Services (40: CAPEX)		–	–	–	24	24	–	24	#DIV/0!	–
		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>48 477</b>	<b>63 043</b>	<b>–</b>	<b>7 723</b>	<b>12 103</b>	<b>15 761</b>	<b>(3 658)</b>	<b>-23%</b>	<b>62 343</b>
<b>Total Capital Expenditure</b>		<b>48 477</b>	<b>63 043</b>	<b>–</b>	<b>7 723</b>	<b>12 103</b>	<b>15 761</b>	<b>(3 658)</b>	<b>-23%</b>	<b>62 343</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		–	1 300	–	24	24	325	(301)	-93%	600
Executive and council		–	1 300	–	–	–	325	(325)	-100%	600
Finance and administration		–	–	–	24	24	–	24	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		11 643	5 870	–	1 328	3 566	1 468	2 098	143%	5 870
Community and social services		11 643	5 870	–	1 328	3 566	1 468	2 098	143%	5 870
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		2 341	12 410	–	3 025	3 025	3 103	(77)	-2%	12 410
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		2 341	12 410	–	3 025	3 025	3 103	(77)	-2%	12 410
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		34 493	43 462	–	3 345	5 487	10 866	(5 378)	-49%	43 462
Energy sources		2 854	4 495	–	–	13	1 124	(1 111)	-99%	4 495
Water management		1 062	14 489	–	–	–	3 622	(3 622)	-100%	14 489
Waste water management		30 577	24 478	–	3 345	5 475	6 120	(645)	-11%	24 478
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>48 477</b>	<b>63 043</b>	<b>–</b>	<b>7 723</b>	<b>12 103</b>	<b>15 761</b>	<b>(3 658)</b>	<b>-23%</b>	<b>62 343</b>
<b>Funded by:</b>										
National Government		48 454	57 389	–	7 699	12 066	14 347	(2 281)	-16%	57 389
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>48 454</b>	<b>57 389</b>	<b>–</b>	<b>7 699</b>	<b>12 066</b>	<b>14 347</b>	<b>(2 281)</b>	<b>-16%</b>	<b>57 389</b>
<b>Borrowing</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>23</b>	<b>5 654</b>	<b>–</b>	<b>24</b>	<b>37</b>	<b>1 414</b>	<b>(1 377)</b>	<b>-97%</b>	<b>4 954</b>
<b>Total Capital Funding</b>		<b>48 477</b>	<b>63 043</b>	<b>–</b>	<b>7 723</b>	<b>12 103</b>	<b>15 761</b>	<b>(3 658)</b>	<b>-23%</b>	<b>62 343</b>

## Financial Position

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

EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		7 101	57 606	–	17 611	57 606
Trade and other receivables from exchange transactions		8 855	18 990	–	19 640	18 990
Receivables from non-exchange transactions		7 211	26 009	–	21 496	26 009
Current portion of non-current receivables		–	368	–	–	368
Inventory		309	299	–	344	299
VAT		24 934	7 205	–	30 444	7 205
Other current assets		36	745	–	(61)	745
<b>Total current assets</b>		<b>48 446</b>	<b>111 221</b>	<b>–</b>	<b>89 474</b>	<b>111 221</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		40 205	22 609	–	40 205	22 609
Property, plant and equipment		943 328	868 587	–	930 322	868 587
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		322	322	–	322	322
Intangible assets		–	(286)	–	–	(286)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>983 855</b>	<b>891 233</b>	<b>–</b>	<b>970 849</b>	<b>891 233</b>
<b>TOTAL ASSETS</b>		<b>1 032 301</b>	<b>1 002 453</b>	<b>–</b>	<b>1 060 324</b>	<b>1 002 453</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	(72)	–
Consumer deposits		84	2 637	–	84	2 637
Trade and other payables from exchange transactions		126 723	63 828	–	110 461	63 828
Trade and other payables from non-exchange transactions		0	9 209	–	11 569	9 209
Provision		9 687	8 746	–	9 687	8 746
VAT		24 082	(256)	–	30 795	(256)
Other current liabilities		902	754	–	902	754
<b>Total current liabilities</b>		<b>161 477</b>	<b>84 917</b>	<b>–</b>	<b>163 425</b>	<b>84 917</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		51 659	41 877	–	51 659	41 877
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		6 711	5 112	–	6 711	5 112
<b>Total non current liabilities</b>		<b>58 370</b>	<b>46 989</b>	<b>–</b>	<b>58 370</b>	<b>46 989</b>
<b>TOTAL LIABILITIES</b>		<b>219 848</b>	<b>131 906</b>	<b>–</b>	<b>221 795</b>	<b>131 906</b>
<b>NET ASSETS</b>	<b>2</b>	<b>812 453</b>	<b>870 547</b>	<b>–</b>	<b>838 529</b>	<b>870 547</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		854 751	874 081	–	790 229	874 081
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>854 751</b>	<b>874 081</b>	<b>–</b>	<b>790 229</b>	<b>874 081</b>

## Cash Flow

The municipality's cash flow position and cash/cash equivalent outcome is shown in the table below.

EC106 Sundays River Valley - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		33 614	37 859	–	1 885	(6 896)	9 465	(16 361)	-173%	–
Service charges		10 351	69 119	–	54	(9 828)	21 852	(31 680)	-145%	–
Other revenue		25 692	8 651	–	623	(1 127)	2 163	(3 290)	-152%	–
Transfers and Subsidies - Operational		141 270	113 539	–	(10 462)	21 099	27 549	(6 450)	-23%	35 550
Transfers and Subsidies - Capital		29 018	57 688	–	(5 111)	1 016	14 422	(13 405)	-93%	–
Interest		1 442	1 779	–	205	547	445	102	23%	1 779
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		(324 878)	(209 308)	–	(41 054)	(108 890)	(40 773)	(68 117)	167%	(209 308)
Interest		–	(2 660)	–	–	–	(665)	665	-100%	(2 660)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(83 491)</b>	<b>76 666</b>	<b>–</b>	<b>(53 860)</b>	<b>(104 080)</b>	<b>34 457</b>	<b>138 537</b>	<b>402%</b>	<b>(174 639)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Capital assets		(47 386)	(63 043)	–	–	–	(15 761)	15 761	-100%	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(47 386)</b>	<b>(63 043)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(15 761)</b>	<b>(15 761)</b>	<b>100%</b>	<b>–</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	(72)	–	(72)	#DIV/0!	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(72)</b>	<b>–</b>	<b>72</b>	<b>#DIV/0!</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(130 877)</b>	<b>13 623</b>	<b>–</b>	<b>(53 860)</b>	<b>(104 152)</b>	<b>18 696</b>			<b>(174 639)</b>
Cash/cash equivalents at beginning:		–	–	–	–	–	–			–
Cash/cash equivalents at month/year end:		(130 877)	13 623	–	(53 860)	(104 152)	18 696			(174 639)

# Expenditure on councillor and board members' allowances and employee benefits

## Councillor and staff benefits

EC106 Sundays River Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration		Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				Full Year Forecast
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %		
		1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5 948	6 353	—	509	1 527	1 588	(61)	6 353	
Pension and UIF Contributions			—	—	—	—	—	—	—	—	
Medical Aid Contributions			—	—	—	—	—	—	—	—	
Motor Vehicle Allowance			—	—	—	—	—	—	—	—	
Cellphone Allowance			670	719	—	58	173	180	(7)	719	
Housing Allowances			300	312	—	25	75	78	(3)	312	
Other benefits and allowances			363	379	—	30	91	95	(4)	379	
<b>Sub Total - Councillors</b>			<b>7 282</b>	<b>7 763</b>	<b>—</b>	<b>622</b>	<b>1 866</b>	<b>1 941</b>	<b>(74)</b>	<b>7 763</b>	
<b>% increase</b>		4		<b>6,6%</b>					<b>-4%</b>	<b>6,6%</b>	
<b>Senior Managers of the Municipality</b>		3									
Basic Salaries and Wages			4 739	4 898	—	401	1 303	1 224	78	4 898	
Pension and UIF Contributions			11	11	—	1	3	3	(0)	11	
Medical Aid Contributions			—	—	—	—	—	—	—	—	
Overtime			—	—	—	—	—	—	—	—	
Performance Bonus			—	—	—	—	—	—	—	—	
Motor Vehicle Allowance			865	913	—	72	215	228	(13)	913	
Cellphone Allowance			120	127	—	10	30	32	(2)	127	
Housing Allowances			192	203	—	16	48	51	(3)	203	
Other benefits and allowances			1	1	—	0	0	0	(0)	1	
Payments in lieu of leave			(637)	—	—	—	—	—	—	—	
Long service awards			—	—	—	—	—	—	—	—	
Post-retirement benefit obligations		2	206	—	—	—	—	—	—	—	
Entertainment			—	—	—	—	—	—	—	—	
Scarcity			223	240	—	19	57	60	(3)	240	
Acting and post related allowance			—	—	—	—	—	—	—	—	
In kind benefits			—	—	—	—	—	—	—	—	
<b>Sub Total - Senior Managers of Municipality</b>			<b>5 719</b>	<b>6 394</b>	<b>—</b>	<b>518</b>	<b>1 656</b>	<b>1 598</b>	<b>57</b>	<b>6 394</b>	
<b>% increase</b>		4		<b>11,8%</b>					<b>4%</b>	<b>11,8%</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			61 222	63 335	—	6 736	17 962	15 834	2 128	63 335	
Pension and UIF Contributions			10 798	11 396	—	1 106	3 111	2 849	262	11 396	
Medical Aid Contributions			4 543	4 945	—	407	1 191	1 236	(45)	4 945	
Overtime			4 467	4 466	—	563	1 535	1 117	418	4 466	
Performance Bonus			4 625	4 578	—	—	1 144	(1 144)	-100%	4 578	
Motor Vehicle Allowance			5 937	6 244	—	679	1 643	1 561	82	6 244	
Cellphone Allowance			768	923	—	82	225	231	(6)	923	
Housing Allowances			547	550	—	48	139	137	1	550	
Other benefits and allowances			1 183	1 209	—	121	370	302	68	1 209	
Payments in lieu of leave			—	—	—	—	—	—	—	—	
Long service awards			288	14	—	72	103	3	100	14	
Post-retirement benefit obligations		2	276	531	—	—	59	133	(74)	531	
Entertainment			—	—	—	—	—	—	—	—	
Scarcity			—	—	—	—	—	—	—	—	
Acting and post related allowance			1 513	1 231	—	152	404	308	97	1 231	
In kind benefits			—	—	—	—	—	—	—	—	
<b>Sub Total - Other Municipal Staff</b>			<b>96 167</b>	<b>99 420</b>	<b>—</b>	<b>9 964</b>	<b>26 743</b>	<b>24 855</b>	<b>1 888</b>	<b>99 420</b>	
<b>% increase</b>		4		<b>3,4%</b>					<b>8%</b>	<b>3,4%</b>	
<b>Total Parent Municipality</b>			<b>109 168</b>	<b>113 576</b>	<b>—</b>	<b>11 105</b>	<b>30 265</b>	<b>28 394</b>	<b>1 871</b>	<b>113 576</b>	

## PART 5 -SUPPLY CHAIN MANAGEMENT

### **1<sup>ST</sup> QUARTER REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN POLICY**

#### **PURPOSE OF THIS REPORT**

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

#### **BACKGROUND**

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

#### **LEGISLATIVE FRAMEWORK**

Section 6(3) MFMA Supply Chain Regulations.

#### **PROGRESS AND COMPLIANCE**

##### **Progress**

The supply chain processes have been examined to make sure that the authorized Supply Chain Management (SCM) Policy is followed in terms of controls and task segregation.

For various transaction values of products and services, the SCM department continues to apply the checklists created in the previous fiscal year to assure adherence to the Supply Chain Policy and Supply Chain Regulations.

Provincial Treasury conducted a workshop on the 05<sup>th</sup> of July 2024 on Contract Management to assist SCM personnel as well user departments.

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

##### **Compliance**

##### **Supplier Database**

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



## **Functioning of SCM Unit**

### **● Declaration of Interest by SCM personnel**

Declaration of Interest for 2024/25 financial year was 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. The bid committee workshop was conducted on the 04th of July 2024 for all appointed bid committee members. This was to ensure that all officials appointed to serve in bid committees have received training before they sit for the meetings.

Members of the internal audit unit were added to the above committees to enhance internal control compliance in the sense that they provide assurance on compliance to SCM Regulations during bid committee sittings.

## **Performance of committees in general**

The Bid committees meetings sit on scheduled days.

## **Procurement Plans**

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

## **Supplier Performance**

All service providers for the first quarter performed as per signed contracts.

**Status of Pending tenders for the 1<sup>st</sup> Quarter of 2024/25**

BID NAME	Tender No
PANNEL OF SERVICE PROVIDER FOR THE PROVISION OF PHYSICAL SECURITY GUARDING SERVICES FOR A PERIOD OF 36 MONTHS	SRVM 006/2025
PROVISION OF CLOSE PROTECTION SERVICES FOR PRINCIPALS OF SRVM INCLUDING COUNCILORS ON AN AS AND WHEN BASIS FOR A PERIOD OF 36 MONTHS.	SRVM 005/2025

**CONTRACT AWARDS FOR THE 1<sup>st</sup> QUARTER OF 2024/25**

Total contracts awarded during the 1<sup>st</sup> Quarter amount to **R 8 206 132.10**

The table on the next page reflects contracts awarded during the 1<sup>st</sup> quarter of 2024/25.

BID NAME	BIDDER	Tender No	TENDER AMOUNT	APPOINTMENT DATE
LEASING OF PRINTERS FOR A PERIOD OF 3 YEARS	XEROX EASTERN CAPE (PTY) LTD	RT3-2022	R1 653 382,68	2024/07/31
SUPPLY, INSTALL, REPLACE AND DELIVERY OF HIGH MAST LIGHTS MATERIAL	INTAKA UBUSI (PTY) LTD	SRVM-016/2024	R256 500,00	2024/08/12
SUPPLY, DELIVERY AND INSTALLATION OF ALARM SYSTEMS AND EQUIPMENT TO SRVM FACILITIES	OMEGA RISK SOLUTIONS (PTY) LTD	SRVM-RFQ 02/2025	R169 651,81	2024/08/15
APPOINTMENT FOR THE PROVISION FOR ALARM	OMEGA RISK SOLUTIONS (PTY) LTD	SRVM-RFQ 03/2025	R168 498,00	2024/08/15

MONITORING, ARMED RAPID RESPONSE TO INCIDENTS DETECTED FOR A PERIOD OF 36 MONTHS				
SUPPLY AND DELIVERY OF HOT MIS ASPHALT FOR ROADS SECTION	HEICO PROJECT MANAGEMENT 1 (PTY) LTD	SRVM-RFQ 04/2025	R168 233,73	21-Aug-24
SUPPLY, DELIVERY AND INSTALLATION OF UPS IN THE SERVER ROOM	OLIKIM BUSINESS SOLUTIONS (PTY) LTD	SRVM-RFQ 05/2025	R144 236,57	21-Aug-24
SUPPLY AND DELIVERY OF NETWORK SWITCHES FOR REMOTE SITES	INNOVO NETWORKS (PTY) LTD	SRVM-RFQ 06/2025	R24 836,55	21-Aug-24
OUTSOURCING OF ICT AUDIT FOR THE MUNICIPALITY FOR 2023/24 FINANCIAL YEAR	LUNIKA INCORPORATED	SRVM 015/2024	R162 675,60	2024/09/04
SUPPLY, DELIVERY AND FITMENT OF NEW TYRES	INILE SUPPLIERS & SERVICES (PTY) LTD	SRVM-RFQ 07/2025	R128 314,62	2024/09/04
DESIGN AND INSTALLATION OF WAYFINDING SIGNS	LUCKY EVENTS HIRE (PTY) LTD	SRVM-RFQ 08/2025	R113 428,8	2024/09/04
SUPPLY AND DELIVERY OF TOOLS AND MATERIALS	NTAKA OBUSI (PTY) LTD	SRVM-RFQ 09/2025	R239 670,00	2024/09/04
ADDO WORKS AND MOSES MABHIDA SEWER RETICULATION	LECH CONSULTING CIVIL & STRUCTURAL ENGINEERS	RFQ-001 SRVM-04/2024	R1 700 746,98	2024/09/09
REFURBUSHMENT OF KIRKWOOD AND ADDO	LECH CONSULTING CIVIL & STRUCTURAL ENGINEERS	RFQ-002 SRVM-04/2024	R1 610 100,00	2024/09/09

WASTEWATER MID-PUMP STATRION				
PROVISION ODF WATER & SANITATION SERVICES IN PORTIONS OF NOMATHANQA& MOLLY BLACKBURN	BOSCH PROJECTS (PTY) LTD	RFQ-003 SRVM- 04/2024	R1 665 856,76	2024/09/09

### **Deviations**

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

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

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

Approved deviations for the 1<sup>st</sup> Quarter of 2024/25 amount to **R 1 656 350.19**

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

## Deviations for the month of July 2024

Payment Date	Supplier Name	Details	Deviation Type	€	Comments
3 July 24	CITAD Mobility / ya Algora Irya-ia	Service and repair of vehicle 1016512	Sole supplier	63,773.01	Irya-ia is the sole service provider of Irya-ia vehicles and they have a better understanding and knowledge of their products.
4 July 24	Ariana Holdings (H) Ltd	Advert for purchasing ICT Audit to be published on the Herald newspaper	Sole supplier	17,640.73	Ariana Holdings is the publisher of the Herald newspaper, the municipality advertises on this newspaper because it covers the whole of Sundays River Valley, therefore when the municipality wants to advertise on the Herald newspaper, Ariana Holdings is used.
4 July 24	Ariana Holdings (H) Ltd	Insert cancellation advert for land Audit to be published on the Herald newspaper	Sole supplier	16,003.30	Ariana Holdings is the publisher of the Herald newspaper, the municipality advertises on this newspaper because it covers the whole of Sundays River Valley, therefore when the municipality wants to advertise on the Herald newspaper, Ariana Holdings is used.
04 July 2024	CITAD Mobility / ya Algora Irya-ia	Service of vehicle 1027341C	Sole supplier	17,036.37	Irya-ia is the sole service provider of Irya-ia vehicles and they have a better understanding and knowledge of their products.
04 July 2024	Consensus Motors / ya Nwan Nt	Service of vehicle 1013701C	Sole supplier	11,705.60	Nwan is the sole service provider of Nwan vehicles and they have a better understanding and knowledge of their products.
11 July 2024	laber laboratories	forable water quality samples	Exceptional case	13,331.40	Water samples were taken to laber laboratories for testing as per 3443 2017. The laboratory results are on hold due to non payment. 3444 had an account with laber but due to non payment it was disallowed.
07 July 2024	Ariana Holdings (H) Ltd	Notice of adoption of 101 budget 2024/2025 to be published on the Herald newspaper	Sole supplier	16,003.30	Ariana Holdings is the publisher of the Herald newspaper, the municipality advertises on this newspaper because it covers the whole of Sundays River Valley, therefore when the municipality wants to advertise on the Herald newspaper, Ariana Holdings is used.
07 July 2024	Ariana Holdings (H) Ltd	Advert for highway light materials to be published on the Herald newspaper on 13 May 2024	Sole supplier	17,640.73	Ariana Holdings is the publisher of the Herald newspaper, the municipality advertises on this newspaper because it covers the whole of Sundays River Valley, therefore when the municipality wants to advertise on the Herald newspaper, Ariana Holdings is used.
07 July 2024	Ariana Holdings (H) Ltd	Insert cancellation advert for land scheme and/or special vehicle to be published on the Herald newspaper on 13 June 2024	Sole supplier	10,145.00	Ariana Holdings is the publisher of the Herald newspaper, the municipality advertises on this newspaper because it covers the whole of Sundays River Valley, therefore when the municipality wants to advertise on the Herald newspaper, Ariana Holdings is used.
07 July 2024	Transport - Driving license Card Account	New card order May 2024	Sole supplier	17,064.00	Driving license Card account is the only supplier of new driving license cards.
23 July 2024	Nelson Mandela University	Project management Short programme for this project only	Sole Supplier	12,140.00	The municipality needs to provide one of the employees for Project Management course 401 level and the course was not offered by our Skills Training provider in our database, therefore the municipality had to utilize the services of Nelson Mandela University.
23 July 2024	Consensus Services / Recreation Club / Wilwood	Venue and catering for 77 officials attending an MHLF training for 3 days	Exceptional case	56,003.04	Three quotations were obtained for a venue and catering for officials attending the MHLF training but all the quotes are above the R50,000 threshold, the normal procedure in process of advertising for 7 days cannot be followed as the training is needed for the specific dates, it is against the background that I request to deviate from the normal procurement process and appoint Consensus Services / Recreation Club as they are the cheapest service provider.
23 July 2024	Transport - Driving license Card Account	New card order June 2024	Sole supplier	13,087.00	Driving license Card account is the only supplier of new driving license cards.
19 July 2024	Synagyn	Wilwood emergency work	Emergency	120,162.12	A person through investigation has been observed that the primary cause is a sludge build up on both clarifiers that were not discharging or all due to mechanical and electrical breakdowns. It has always been our anticipation that these would be addressed through the 3rd phase 6 project that is currently underway as the town's water however for some reasons that was not part of the project, these clarifiers are meant to turn flocculation process which are hourly break removes sludge so as to improve the quality of water. The items that are to be replaced are as follows: 1. Motor center bearing 2. Motor drive bridge wheels and bearings 3. Turn down's electrical wires on the panel 4. Scooper On or and above this there is also some light fittings that require replacement as the final pump room, for a single light is working on the plant this is posing a safety danger to employees working there at night and night shift. Numerous notes are seen along every month as the plant is where there is a wild area with bushes and shrubs.
19 July 2024	Synagyn	Valencia beaver pumps	Emergency	173,300.29	Valencia old ownership of Mathole in Glen old 6 Addo C60M are fed from C60M's dam by gravity feed and pumping. The pumping system has two pumps and motors that are located on elevated land so pump mainly the high land areas. The gravity feed is mainly serving the low land areas. The elevations did work on the pumps but unfortunately the pumps didn't last so this is why has since be agreed upon that services of a pump specialist must be employed.
19 July 2024	Synagyn	Clarifier bridge to pass work	Emergency	120,170.62	A person through the site was discovered that the has to do with both mechanical and electrical components and as such the electricians were summoned to conduct their assessment. The electricians detected a problem with the fault that has led to the blowing down of the two 30kw motors. The expert further says that the primary cause emanates from worn connections that are meant to protect the motors from burning. This has been causing a lot of panic all the as supplied through pumping were now without water for the 3 days. The these water trusts as a disposal you won't be able to keep up with the demand and keep of external water inlets would be another costly exercise.
				493,137.69	

## Deviations for the month of August 2024

Payment Date	Supplier Name	Details	Deviation Type	R	Comments
27-Aug-24	CFAO Mobility t/a Hino Algoa	Service of vehicle HVC 760 Eo	Sole supplier	R46.977,79	Hino Algoa is the sole service provider of Toyota vehicles and they have a better understanding and knowledge of their products.
27-Aug-24	CFAO Mobility t/a Williams Hunt PE	Service of vehicle HXH982 EC	Sole supplier	R11.320,95	Williams Hunt PE is the sole service provider of Chev vehicles and they have a better understanding and knowledge of their products.
26-Aug-24	The Institute for Local Government Management of South Africa	2024 ILGSM conference (19 & 20 September 2024) registration fee	Sole supplier	R5.000,00	The Institute for Local Government Management of South Africa is the premier network in South Africa for Managers in Local Government
23-Aug-24	CFAO Mobility t/a Williams Hunt PE	Service of vehicle HXH982 EC	Sole supplier	R10.943,17	Williams Hunt PE is the sole service provider of Chev vehicles and they have a better understanding and knowledge of their products.
21-Aug-24	Mbuyiseko Isaac Bolo	Hiring a traditional dance group for International Literacy Day event held in Sinakho Community Hall in Paterson	Sole supplier	R2.500,00	The hired traditional dance group is the only group that provides entertainment in ward 4
30-Aug-24	Metsi Water Solutions	Supply and delivery of Water chemicals	Emergency	R66.766,98	Failure to procure chemicals may pose a health hazard to all communities. The tender process for the supply and delivery of chemicals is already on an evaluation stage.
30-Aug-24	Transport- Driving License Card	New card orders- July 2024	Sole supplier	R17.854,00	Driving license Card account is the only supplier of new driving license cards.
				R16 1.362,89	

## **Deviations for the month of September 2024**

Payment Date	Supplier Name	Details	Deviation Type	R	Comments
11-Sept-24	I & J Locks	Open and repairs of Office Safe Traffic Department	Emergency	R6.727,50	Safe that is used by Motor Registration Clerk is rustic and the lock was faulty.Needed to be opened as a matter of urgency.
12-Sept-24	The Institute of Internal Audit	Payment of Registration fees for IIASA Boarder Kei Combined Regional Conference for Mzoxolo Cakwebe	Sole Supplier	R4.554,00	The staff memebtrs of Internal Auditors are the affiliate members of IIASA.The IISA is hosting an annual conference for its members,therefore a registration is required for attendance.
12-Sept-24	The Institute of Internal Audit	Payment of Registration fees for IIASA Boarder Kei Combined Regional Conference for Siphamandla Nkuntayi	Sole Supplier	R4.554,00	The staff memebtrs of Internal Auditors are the affiliate members of IIASA.The IISA is hosting an annual conference for its members,therefore a registration is required for attendance.
12-Sept-25	The Institute of Internal Audit	Payment of Registration fees for IIASA Boarder Kei Combined Regional Conference for Gciniwe Maxama	Sole Supplier	R4.554,01	The staff memebtrs of Internal Auditors are the affiliate members of IIASA.The IISA is hosting an annual conference for its members,therefore a registration is required for attendance.
09-Sept-24	Agrimark Operations	Purchasing of chainsaw machine for Electrical Section	Emergency	R5.445,48	Theres an old overhead MV Line in Aquapark that has fallen off to the ground.This line is supplying substations.This line needs to be cut-off because it is hazardous to the community.Therefore the electrical section is requestion a purchase of chainsaw machine to cut-off the remaining poles.
17-Sept-24	Abilia Trading	Towing of municipal bakkie from Addo to Kirkwood municipal offices	Sole Supplier	R3.162,50	Nels/Abilia Trading 75 is the only place or provider in Kirkwood that has a towing service.
17-Sept-24	Abilia Trading	Payment for Tractor repairs BGY 218 EC	Sole Supplier	R49 358,58	Nels is the only place or provider in Kirkwood that repairs tyres and tractor repair around Kirwood/Addo and Paterson.
17-Sept-24	Abilia Trading	Tyres repairs for KBT 290EC	Sole Supplier	R2.978,55	Nels is the only place in Kirkwood that repairs tyres.
18-Sept-24	CFAO Mobility Hino Algoa PE	Payment for Service and repairs of JGH 674 EC	Sole Supplier	R65.653,12	Toyota is the manufacture of toyota vehicles,therefore they have a better knowledge of their product.
03-Sept-24	CFAO Mobility Hino Algoa PE	Payment for Service of vehicle JNP 454 EC	Sole Supplier	R4.769,37	Toyota is the manufacture of toyota vehicles,therefore they have a better knowledge of their product.
19-Sep-24	The Library and Information association of South Africa (LIASA)	Payment for registration fee for LIASA Conference for the Principal Librarian Lonwabo Heleni	Sole Supplier	R7 800,00	LIASA is the only recognised professional body for the library that host annual conference for Librarians.This event is pivotal in the library sector offering valuable opportunities for professional developments,networking and staying updated with the latest trends and best practises in librarianship.
25-Sept-24	Correctional Services	Venue & catering for 20 officials attending MFMP training from 9 until 13 Septer 2024	Exceptional Case	R33 064,00	Three quotations were obtained from the service providers but they were above R30 000.The normal SCM process of advertising for 7 days cannot be followed as the dates of training is for specific dates and cannot be moved.Correctional Services is the cheapest of all quotes,therefore SCM deviated from the normal process.
04-Sept-24	Metsi Water Solution	Supply and delivery of chemicals	Emergency	R363.228,60	Failure to procure chemicals may pose a health hazard to all communities.The tender process for the supply and delivery of chemicals is already on the evaluation stage.
				<b>555.849.70</b>	

## **IRREGULAR EXPENDITURE**

In compliance with Section 32 of the MFMA, the irregular expenditure amounts to **R19 709 375.30** for the 1st Quarter of 2024/25. The expenditure is broken down into the following categories:

Total of Irregular Expenditure for Capital Projects amounts to **R 6 092 064.73**

Total of Irregular Expenditure for Operational Expenditure amounts to **R 7 113 712.33**

Fruitless and wasteful Expenditure amounts to **R 6 503 598.22**

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

## **Annexure A**

Irregular expenditure for the month of July-September 2024 -Operational & Capital



# IRREGULAR EXPENDITURE FOR JULY 2024-CAPITAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Lech Consulting Civil and Structural Engineers	Professional fees - Kirkwood WWTW Security Services	N/a- MFMA section 71, 52(d) and 72 Reports are table d to council during the applicable reporting periods.	4-Jul-24	OB 000062447	R284.169,60	The contract for service provider was never signed by the Accounting Officer.	Director Infrastructure	Irregular
Lech Consulting Civil and Structural Engineers	Professional fees- Greendrop reprioritisation project	N/a- MFMA section 71, 52(d) and 72 Reports are table d to council during the applicable reporting periods.	11-Jul-24	OB 000062505	R1.501.558,67	The contract for service provider was never signed by the Accounting Officer.	Director Infrastructure	Irregular
Bosch Projects	Professional fees-Water conservation and demand management planning in Addo	N/a- MFMA section 71, 52(d) and 72 Reports are table d to council during the applicable reporting periods.	12-Jul-24	OB 000062520	R30.048,59	The contract for service provider was never signed by the Accounting Officer.	Director Infrastructure	Irregular
Black Mountain Consulting Engineers (Pty) Ltd	Professional fees- Refurbishment of Enon & Bersheba Waterborne sanitation	N/a- MFMA section 71, 52(d) and 72 Reports are table d to council during the applicable reporting periods.	19-Jul-24	OB 000062572	R382.440,21	The contract for service provider was never signed by the Accounting Officer.	Director Infrastructure	Irregular
Buchule Engineers	professional fees- Contruction of Moses Mabhida Multipurpose hall	N/a- MFMA section 71, 52(d) and 72 Reports are table d to council during the applicable reporting periods.	19-Jul-24	OB 000062570	R132.267,30	The contract for service provider was never signed by the Accounting Officer.	Director Infrastructure	Irregular Expenditure



042 230 7700



078 266 6230



# IRREGULAR EXPENDITURE FOR JULY 2024-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)
Mazizi Amahle Armed Security	Protecting and escorting Mayor from 15/06/2024 to 15 July 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Jul-24	OB 000062613	R112.558,49	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Vusa Ithemba	Security Services from 16/06/2024 until 16/07/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Jul-24	OB 000062611	R562.293,77	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Security services for SRVM from 15/06/2024 to 15/07/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Jul-24	OB 000062613	R379.687,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Protecting and escorting the Director from 15/06/2024 to 15 July 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Jul-24	OB 000062615	R153.480,73	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Eagle Time Security	Security services from June to July 2024 (protecting of pipes at the dam)	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	29-Jul-24	OB 000062612	R38.143,39	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services

Coega Development Cooperation	Accommodation for Director Kondile in Port Edward from 05/11/2023 until 08/11/2023	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062599	R5.570,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer
Business Connexion	Office 365 E3	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R82.120,93	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Business Connexion	SD WAN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R102.279,91	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Business Connexion	SD WAN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R102.279,91	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Business Connexion	SD WAN	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R102.279,91	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Business Connexion	Office 365 E3	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R79.994,58	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services

Business Connexion	SD WAN March 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Jul-24	OB 000062598	R107.496,20	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Tren Security Solutions	Security detail for Cllr Payi 27.04.2024 - 03.05.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R129.374,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Tren Security Solutions	Security detail for Cllr Payi 11.05.2024 - 17.05.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Tren Security Solutions	Security detail for Cllr Payi 18.05.2024 - 24.05.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Tren Security Solutions	Security detail for Cllr Payi 25.05.2024 - 31.05.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Tren Security Solutions	Security detail for Cllr Payi 04.05.2024 - 10.05.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer

Tren Security Solutions	Security detail for Cllr Payi 01.06.2024 - 07.06.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Tren Security Solutions	Security detail for Cllr Payi 08.06.2024 - 14.06.2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	8-Jul-24	OB 000062471	R88.549,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	4-Jul-24	OB 000062462	R9.411,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the	Director Community Services
Sunriver Citrus	Maintenance of Sunland landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	4-Jul-24	OB 000062462	R7.512,12	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Vusa Ithemba	Security services from 15/05/2024 until 15/06/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	3-Jul-24	OB 000062421	R581.222,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Metsi Water Solutions	Water chemicals	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	3-Jul-24	OB 000062418	R430.686,04	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure

Mazizi Amahle Armed Security	Protecting and escorting the Mayor from 15/05/2024 to 15/06/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	3-Jul-24	OB 000062417	R118.801,27	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Security services for the municipality from 15/05/2024 until 15/06/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	3-Jul-24	OB 000062417	R379.687,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Protecting and escorting the Director from 15/05/2024 to 15/06/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	3-Jul-24	OB 000062417	R155.835,35	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Eagle Time Security	Security services rendered from May 2024 to June 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Jul-24	OB 000062521	R38.143,39	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Sky Metro equipment	Excess KM	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Jul-24	OB 000062476	R19.885,98	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Barkhuizen Tyre Services	Tyres for vehicle JYW 301 EC	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Jul-24	OB 000062478	R17.422,50	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer

Barkhuizen Tyre Services	Tyres for vehicle HVC 760 EC	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Jul-24	OB 000062478	R18.193,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Sky Metro equipment	Rental of T Cross	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Jul-24	OB 000062476	R32.880,80	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer





# IRREGULAR EXPENDITURE AUGUST 2024-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)
Sky Metro equipment	Excess KM	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	27-Aug-24	OB 000062802	R 29.321,50	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Business Connexion	ICT payment power apps	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26-Aug-24	OB 000062797	R107.646,90	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Eagle Time Security	Security services rendered from July 2024 to August 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Aug-24	OB 000062765	R38.143,39	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Protecting and escorting the Mayor from 15/07/2024 to 15/08/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Aug-24	OB 000062768	R117.866,66	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Protecting and escorting the Councillor from 05/08/2024 to 14/08/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Aug-24	OB 000062768	R37.996,85	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Protecting and escorting the Director from 15/07/2024 to 15/08/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Aug-24	OB 000062768	R157.743,20	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Mazizi Amahle Armed Security	Security services rendered from 15 July 2024 to 15 August 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23-Aug-24	OB 000062768	R379.687,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services

Vusa Ithemba	Securtiy services from 16/07/2024 until 15/08/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	23-Aug-24	OB 000062769	R581.779,19	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services
Sky Metro equipment	Rental of T Cross	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	15-Aug-24	OB 000062727	R32.880,80	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
Business Connexion	SD Wan	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	30-Aug-24	OB 000062837	R107.496,23	The contract for this service provider expired on September 2023 but their services continued being utilised.	Director Corporate Services
Travelstart	Return flight for Director Infrastructure to Joburg attending the Onaugural Just Energy Transition Municipal conference on 26-27 August 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	21-Aug-24	OB 000062748	R4.500,74	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
South African National Park	Game drive taking place after the conference meeting	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	15-Aug-24		R12.239,92	This service provider was directly appointed with out following the proper SCM processes of sourcing 3 quotations or a deviation.	Municipal manager
Travelstart	Return flight for the Mayor	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the apppplicable reporting periods.	6-Aug-24	OB 000062682	R2.683,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Chief Financial Officer
					R1.609.985,85		

# IRREGULAR EXPENDITURE SEPTEMBER 2024-CAPITAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Melokuhle Management	Upgrading of multipurpose sports facility in Nomathamsanqa.	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Sep-24	OB 000062928	R700.603,69	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular
Black Mountain Consulting Engineers	Refurbishment of Enon and Bersheba Waterborne Sanitation	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Sep-24	OB 000062930	R170.922,12	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular
Lech Consulting Civil and Structural Engineers	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	11-Sep-24	OB 000062901	R291.456,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular
Life Africa Changing Lives	Professional fees: Emergency flood works in Vygie and Adam Street	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	27-Sep-24	OB 000063007	R2.598.598,55	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular

# IRREGULAR EXPENDITURE FOR SEPTEMBER 2024-OPERATIONAL

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
SUNRIVER CITRUS (PTY) LTD	Maintanance for landfill site	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	17-Sep-24	OB 000062956	R7.256,54	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Director Community Services	Irregular
Tren Security Solutions	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	OB 000062890	R63.249, 95	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Tren Security Solutions	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	OB 000062890	R64.399,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Corporate Services	Irregular
Tren Security Solutions	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	OB 000062890	R46.000,00	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Tren Security Solutions	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	53 OB 000062890	R70.149,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these	Director Community Services	Irregular
Tren Security Solutions	Security Fees	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	OB 000062890	R64.399,93	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Travel Start	Flights, Car Hire and accomodation for officials attending LIASA conference from the 30th September to 05 October 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25-Sep-24		R8.891,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular

Travel Start	Flights and accomodation for an official attending SALGA's Women's Commission National Elective Lekgotla in Cape Town from 25 September to 28 September 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20-Sep-24	OB 000062988	R3.655,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Sep-24	OB 000062979	R5.040,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16-Sep-24	OB 000062979	R4.800,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Sheriff: IC Erasmus	Debtors Account Delivery	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Sep-24	OB 000062914	R7.920,00	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
M E Hull Electrical CC t/a Mollers Electrical	Electrical Material	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12-Sep-24	OB 000062909	R2.565,01	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular
Travel Start	Flights and accomodation for MM to attend ILGM in KZN on 19-20 September 2024	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	OB 000062897	R6.427,75	The service provider was directly appointed without sourcing three quotations yet the transaction exceeded the threshold value of R 2000.	Chief Financial Officer	Irregular

Vusa lthem ba	Security Services from 16/08/2024 to 15/09/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are table d to council during the appplicable reporting periods.	25-Sep- 24	OB 000062999	R581.222,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Mazizi Amahle Armed Security Services	Security Services from 16/08/2024 to 15/09/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are table d to council during the appplicable reporting periods.	25-Sep- 24	OB 000062998	R379.678,47	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
Mazizi Amahle Armed Security Services	Protecting and escorting Director from 15/08/2024 until 16/09/2024	N/a- MFMA section 71, 52 (d) and 72 Reports are table d to council during the appplicable reporting periods.	25-Sep- 24	OB 000062998	R157.735,15	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Community Services	Irregular
SYRAGYN	Emergency Repairs To Power Outage	N/a- MFMA section 71, 52 (d) and 72 Reports are table d to council during the appplicable reporting periods.	27-Sep- 24	OB 000063012	R124.680,70	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular
SYRAGYN	Maintanance work on Harrod Street	N/a- MFMA section 71, 52 (d) and 72 Reports are table d to council during the appplicable reporting periods.	27-Sep- 24	OB 000063011	R121.820,97	The service provider was directly appointed without following proper SCM Processes in that there was no specification, evaluation and adjudication of the contract for these services.	Director Infrastructure	Irregular

**Annexure B**

Fruitless and Wasteful Expenditure for the month of July-September 2024

# FRUITLESS & WASTEFUL EXPENDITURE FOR JULY 2024

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)
Water and Sanitation	ACC#248 Interest 01.02.202	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	14/06/2024	1112	776.984.65	Overdue Account	Chief Financial Officer
Water and Sanitation	ACC#248 Interest 31.08.202	N/a- MFMA section 71, 52 (d) and 73 Reports are tabled to council during the applicable reporting periods.	14/06/2024	1112	670.445.95	Overdue Account	Chief Financial Officer
Water and Sanitation	ACC#248 Interest 01.07.202	N/a- MFMA section 71, 52 (d) and 74 Reports are tabled to council during the applicable reporting periods.	14/06/2024	1112	317.861.62	Overdue Account	Chief Financial Officer
Water and Sanitation	ACC#248 Interest 01.10.202	N/a- MFMA section 71, 52 (d) and 75 Reports are tabled to council during the applicable reporting periods.	14/06/2024	1110	1.394.886.42	Overdue Account	Chief Financial Officer
Lower Sundays River Water User	ACC#568 interest for may 2	N/a- MFMA section 71, 52 (d) and 76 Reports are tabled to council during the applicable reporting periods.	4/6/2024	1128	83.11	Overdue Account	Chief Financial Officer
Auditor General	ACC#81 Finance charges	N/a- MFMA section 71, 52 (d) and 77 Reports are tabled to council during the applicable reporting periods.	30/06/2024	1149	41.279.79	Overdue Account	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 52237	N/a- MFMA section 71, 52 (d) and 78 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	79.35	CORRECTION OF ACC 5223768	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 52237	N/a- MFMA section 71, 52 (d) and 79 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	91.82	CORRECTION OF ACC 5223768	Chief Financial Officer



Eskom Holdings	CORRECTION OF ACC 55111	N/a- MFMA section 71, 52 (d) and 80 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	56.85	CORRECTION OF ACC 5511189	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 55111	N/a- MFMA section 71, 52 (d) and 81 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-18.76	CORRECTION OF ACC 5511189	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 55111	N/a- MFMA section 71, 52 (d) and 82 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	66.84	CORRECTION OF ACC 5511189	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 55111	N/a- MFMA section 71, 52 (d) and 83 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	18.76	CORRECTION OF ACC 5511189	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 61924	N/a- MFMA section 71, 52 (d) and 84 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-535.08	CORRECTION OF ACC 6192492	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 61924	N/a- MFMA section 71, 52 (d) and 85 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-1.07	CORRECTION OF ACC 6192492	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 61924	N/a- MFMA section 71, 52 (d) and 86 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	1.07	CORRECTION OF ACC 6192492	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 66568	N/a- MFMA section 71, 52 (d) and 87 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-29.77	CORRECTION OF ACC 6656831	Chief Financial Officer

Eskom Holdings	CORRECTION OF ACC 66568	N/a- MFMA section 71, 52 (d) and 88 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	29.77	CORRECTION OF ACC 6656831	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 77612	N/a- MFMA section 71, 52 (d) and 89 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-95.18	CORRECTION OF ACC 7761255	Chief Financial Officer
Eskom Holdings	CORRECTION OF ACC 77612	N/a- MFMA section 71, 52 (d) and 90 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	16.64	CORRECTION OF ACC 7761255	Chief Financial Officer
Eskom-Bulk	GS; BULK PURCHASES - ACC	N/a- MFMA section 71, 52 (d) and 91 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-1900,00	GS; BULK PURCHASES - ACCOL	Chief Financial Officer
Eskom-Bulk	GS; BULK PURCHASES - ACC	N/a- MFMA section 71, 52 (d) and 92 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-3,691.01	GS; BULK PURCHASES - ACCOL	Chief Financial Officer
Eskom-Bulk	GS; BULK PURCHASES - ACC	N/a- MFMA section 71, 52 (d) and 93 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-1,645.03	GS; BULK PURCHASES - ACCOL	Chief Financial Officer
Eskom-Bulk	GS; BULK PURCHASES - ACC	N/a- MFMA section 71, 52 (d) and 94 Reports are tabled to council during the applicable reporting periods.	30/06/2024	97777	-313.45	GS; BULK PURCHASES - ACCOL	Chief Financial Officer

Telkomsa	ACC#1035 Interest	N/a- MFMA section 71, 52 (d) and 95 Reports are tabled to council during the applicable reporting periods.	27/06/2024	1154	1.758.46	Overdue Account	Chief Financial Officer
Water and Sanitation-National-815	ACC#251 interest	N/a- MFMA section 71, 52 (d) and 96 Reports are tabled to council during the applicable reporting periods.	31/07/2023	1164	62.88	Overdue Account	Chief Financial Officer
Water and Sanitation-National 605	ACC#250 interest	N/a- MFMA section 71, 52 (d) and 97 Reports are tabled to council during the applicable reporting periods.	31/03/2024	1164	2.084.32	Overdue Account	Chief Financial Officer
Water and Sanitation-National-815	ACC#251 interest	N/a- MFMA section 71, 52 (d) and 98 Reports are tabled to council during the applicable reporting periods.	30/06/2024	1164	221.40	Overdue Account	Chief Financial Officer
Water and Sanitation-National-771	ACC#248 interest	N/a- MFMA section 71, 52 (d) and 99 Reports are tabled to council during the applicable reporting periods.	30/06/2024	1164	1.150.132.91	Overdue Account	Chief Financial Officer
Water and Sanitation-National-146	ACC#249 interest	N/a- MFMA section 71, 52 (d) and 100 Reports are tabled to council during the applicable reporting periods.	30/06/2024	1164	2.361.66	Overdue Account	Chief Financial Officer
Water and Sanitation-National-146	ACC#249 interest	N/a- MFMA section 71, 52 (d) and 101 Reports are tabled to council during the applicable reporting periods.	31/03/2024	1164	4.723.24	overdue Account	Chief Financial Officer
Water and Sanitation-National-815	ACC#251 interest	N/a- MFMA section 71, 52 (d) and 102 Reports are tabled to council during the applicable reporting periods.	30/09/2023	1163	136.68	Overdue Account	Chief Financial Officer
Water and Sanitation-National 605	ACC#250 interest	N/a- MFMA section 71, 52 (d) and 103 Reports are tabled to council during the applicable reporting periods.	30/06/2024	1163	1.042.07	Overdue Account	Chief Financial Officer

Water and Sanitation-National-815	ACC#251 interest	N/a- MFMA section 71, 52 (d) and 104 Reports are tabled to council during the applicable reporting periods.	30/03/2024	1163	442.80	Overdue Account	Chief Financial Officer
Water and Sanitation-National 605	ACC#250 interest	N/a- MFMA section 71, 52 (d) and 105 Reports are tabled to council during the applicable reporting periods.	30/09/2024	1157	651.54	Overdue Account	Chief Financial Officer
Water and Sanitation-National-146	ACC#249 interest	N/a- MFMA section 71, 52 (d) and 106 Reports are tabled to council during the applicable reporting periods.	30/09/2024	1157	1.474.91	Overdue Account	Chief Financial Officer
Water and Sanitation-National 605	ACC#250 interest	N/a- MFMA section 71, 52 (d) and 107 Reports are tabled to council during the applicable reporting periods.	30/07/2023	1157	304.21	Overdue Account	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 108 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-79.35	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 109 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-91.82	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 110 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-56.85	REVERSE B#:97777	Chief Financial Officer

		N/a- MFMA section 71, 52 (d) and 111 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	18.76	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 112 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-66.84	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 113 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-18.76	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 114 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	535.08	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 115 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	1.07	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 116 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-1.07	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 117 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	29.77	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 118 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-29.77	REVERSE B#:97777	Chief Financial Officer

		N/a- MFMA section 71, 52 (d) and 119 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	95.18	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 120 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	-16.64	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 121 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	1.900.034.78	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 122 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	3.691.01	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 123 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	1.645.03	REVERSE B#:97777	Chief Financial Officer
		N/a- MFMA section 71, 52 (d) and 124 Reports are tabled to council during the applicable reporting periods.	30/06/2024	98000	313.45	REVERSE B#:97777	Chief Financial Officer
Lower Sundays River Water User	ACC#568 interest	N/a- MFMA section 71, 52 (d) and 125 Reports are tabled to council during the applicable reporting periods.	07-Mar-24	1143	403.38	Overdue Account	Chief Financial Officer
					R6.265.380,49		

### FRUITLESS & WASTEFUL EXPENDITURE FOR AUGUST 2024

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)
Auditor General	ACC#81 Finance charges	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/08/2024	1209	12,425.30	Overdue Accounts	Chief Financial Officer
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/08/2024	1218	96.83	Overdue Accounts	Chief Financial Officer
					12.522,13		





# FRUITLESS & WASTEFUL EXPENDITURE FOR SEPTEMBER 2024

Bidder Name	Tender Name/Description	Date Reported	Date of payment	Payment Number	Amount	Description of Incident	Person liable (Official or Political Office)	Type of Prohibited Expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1245	169.25	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Auditor General	ACC#81 Finance charges	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	31/08/2024	1252	2,191.23	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Bulk	ACC#306 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26/08/2024	1266	193,852.15	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/08/2024	1266	2,857.27	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	25/07/2024	1268	50.33	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	16/07/2024	66 1268	462.06	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	232.52	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	232.52	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	232.52	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	694.57	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	44.88	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	86.38	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	25.58	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	25.58	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	25.58	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	93.01	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	167.41	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	39.53	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	146.49	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	68 1261	118.59	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	197.64	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	2.33	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	6.98	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9-Sep-24	1261	4,394.64	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9/9/2024	1261	153.46	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9/9/2024	1261	186.02	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Lower Sundays River W	ACC#569 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9/9/2024	69 1261	279.02	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Lower Sundays River W	ACC#569 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	9/9/2024	1261	18.20	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1260	966.26	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1260	1.07	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1260	0.98	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1260	226.65	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	22/08/2024	1260	23.08	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1260	78.84	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26/08/2024	1260	5,030.04	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
		N/a- MFMA section 71, 52 (d) and 72 Reports are tabled						

Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1260	162.95	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1260	129.30	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/08/2024	1258	903.14	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	26/08/2024	1258	9,970.68	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	11/9/2024	1274	459.23	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1259	60.75	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	23/08/2024	1259	115.11	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure

Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	12/8/2024	1259	350.90	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1259	58.71	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	20/08/2024	1259	40.72	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
Eskom Holdings	ACC#307 Interest	N/a- MFMA section 71, 52 (d) and 72 Reports are tabled to council during the applicable reporting periods.	21/08/2024	1259	131.45	Overdue Accounts	Chief Financial Officer	Fruitless and Wasteful expenditure
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