

No	Date of discovery	Date Reported to Accounting Officer	Transaction details							Person Liable (Official or Political Office Bearer)	Status						Council resolution Write-Off(Yes/No)	Year written off
			Date of Payment	Payment Number/Ref	Description of Incident	Type of Prohibited Expenditure	Supplier	Amount			Reason	Under Investigation	Disciplinary Proceedings	Criminal Charges	Transferred to Receivables for Recovery	MPAC Remarks		
1	30-Jun-17				Interest on overdue accounts	Fruitless and Wasteful Expenditure	Eskom	96 725 947,55	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2016/17
	30-Jun-17				Interest on overdue accounts	Fruitless and Wasteful Expenditure	Eskom	85 444 047,36	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
2	30-Jun-17				Interest on overdue accounts	Fruitless and Wasteful Expenditure	SARS-VAT	2 954 547,85	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
3	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	SAMWU NPF	37 764,86	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
4	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	FS PENSION FUND	62 746,94	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
5	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	SALA PENSION FUND	42 425,37	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
6	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	FS PROVIDENT FUND	20 433,24	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
7	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	Consolidated Retirement Fund	5 464,48	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
8	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	Imatu	953,88	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
9	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	NFMW	131 663,31	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18
10	30-Jun-17				Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	MWRF	203 327,71	Cashflow	Accounting Officer	Investigated by MPAC	No official held liable	Not Applicable	Not Applicable	Recommend write off	None	Yes	2017/18

[illegible]

No	Date of discovery	Transaction details				Reason	Person Liable (Official or Political Office Bearer)	Status						Council resolution Write-Off(Yes/No)	MPAC Comment
		Description of Incident	Type of Prohibited Expenditure	Supplier	Amount			Under Investigation	Disciplinary Proceedings	Criminal Charges	Transferred to Receivables for Recovery	Written Off	General comments		
1	30-Jun-18	Interest on overdue accounts	Fruitless and Wasteful Expenditure	Eskom	155 597 263,58	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
2	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	SARS-VAT	6 073 432,99	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
3	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	SARS-PAYE	3 925 426,73	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
4	30-Jun-18	Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	FS PENSION FUND	85 231,27	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
5	30-Jun-18	Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	SALA PENSION FUND	46 707,03	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
6	30-Jun-18	Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	FS PROVIDENT FUND	36 337,58	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
7	30-Jun-18	Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	NFMW	79 191,40	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
8	30-Jun-18	Interest & penalties on late contributions	Fruitless and Wasteful Expenditure	SAMWU NPF	347 183,95	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
9	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	Auditor General SA	238 738,00	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
10	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	Business Connection	166 026,93	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A
11	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	Compensation Commissioner	910 165,91	Cashflow	Accounting Officer	MPAC Investigated the transaction	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	N/A

12	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	SHERIFF TRUST WELKOM (DOWNTOUCH)	3 182,00	Cashflow	Accounting Officer	Accounting Officer	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	No further fruitless and wasteful expenditure will be written-off and the interests will be recovered from the responsible officials
13	30-Jun-18	Interest and penalties on overdue accounts	Fruitless and Wasteful Expenditure	Telkom	201 005,89	Cashflow	Accounting Officer	Accounting Officer	Transaction made in good faith hence no disciplinary proceedings instituted	Not Applicable	Not Applicable	MPAC recommended write off	Cashflow constraints	Yes	No further fruitless and wasteful expenditure will be written-off and the interests will be recovered from the responsible officials
		Total Fruitless & Wasteful			167 709 893,26										

167 709 893,26

UNAUTHORISED EXPENDITURE - 30 JUNE 2018

		BUDGET ALLOCATION %	BUDGET	ACTUAL	OVER SPENDING	OVER / UNDER R
Vote 1	COUNCIL GENERAL	3,69%	R 85 815 755,55	R 156 039 058,85	R 70 223 303,30	R -70 223 303,30
Vote 2	OFFICE OF THE EXECUTIVE MAYOR	0,67%	R 15 666 612,81	R 33 857 272,41	R 18 190 659,60	R -18 190 659,60
Vote 3	OFFICE OF THE SPEAKER	0,11%	R 2 488 969,96	R 35 892 835,91	R 33 403 865,95	R -33 403 865,95
Vote 4	OFFICE OF THE MUNICIPAL MANAGER	3,52%	R 81 847 081,32	R 140 992 401,43	R 59 145 320,11	R -59 145 320,11
Vote 5	CORPORATE SERVICES	2,54%	R 58 915 652,69	R 56 296 331,38	R -	R 2 619 321,31
Vote 6	FINANCE	13,45%	R 312 471 225,05	R 305 628 717,63	R -	R 6 842 507,42
Vote 7	HUMAN RESOURCES	0,69%	R 15 926 092,94	R 13 776 580,46	R -	R 2 149 512,48
Vote 8	COMMUNITY SERVICES	8,37%	R 194 353 673,09	R 534 418 588,49	R 340 064 915,40	R -340 064 915,40
Vote 9	PUBLIC SAFETY AND SECURITY	7,00%	R 162 687 724,72	R 143 587 332,57	R -	R 19 100 392,15
Vote 10	ECONOMIC DEVELOPMENT	0,82%	R 19 123 632,82	R 45 601 848,43	R 26 478 215,61	R -26 478 215,61
Vote 11	ENGINEERING SERVICES	10,77%	R 250 271 467,25	R 155 346 557,24	R -	R 94 924 910,01
Vote 12	WATER/SEWERAGE	25,37%	R 589 273 880,55	R 914 892 169,88	R 325 618 289,33	R -325 618 289,33
Vote 13	ELECTRICITY	21,98%	R 510 470 108,19	R 507 429 134,38	R -	R 3 040 973,81
Vote 14	HOUSING	1,01%	R 23 509 781,17	R 15 452 410,88	R -	R 8 057 370,29
		100%	R 2 322 821 658,13	R 3 059 211 239,94	R 873 124 569,28	R -736 389 581,81

As per the adjustment budget / TB

R 2 322 821 658,13 R 3 059 211 239,94 R -736 389 581,81

Control check

R - R - Savings on votes above R 136 734 987,47

BIGGEST DIVERS OF UNAUTHORISED EXPENDITURE:

	Budget	Actual AFS	Over Spending
Debt impairment	R 135 000 000,00	R -524 615 299,00	R -389 615 299,00
Impairment and depreciation	R 87 000 000,00	R -213 627 779,00	R -126 627 779,00
Finance cost	R 127 127 067,00	R -202 260 531,00	R -75 133 464,00
			R -591 376 542,00

CONCLUSION

Total Unauthorised expenditure 30 June 2018	R 873 124 569,28
Less savings in votes as per above	R -136 734 987,47
Less overspending on non cash item	R -591 376 542,00
	R 145 013 039,81

Therefore the actual overspending is

R 145 013 039,81

APPROVAL FOR WRITE-OFF

	Budget	Actual AFS	Over Spending
Debt impairment	R 135 000 000,00	R -524 615 299,00	R -389 615 299,00
Impairment and depreciation	R 87 000 000,00	R -213 627 779,00	R -126 627 779,00
Finance cost	R 127 127 067,00	R -202 260 531,00	R -75 133 464,00
	R 349 127 067,00	R -940 503 609,00	R -591 376 542,00