

## ANNEXURE A

### Register of Irregular, Fruitless and Wasteful Expenditure

Name of Municipality Entity: City of Joburg Property Company SOC Ltd														
No	Date of discovery	Date Reported to Accounting Officer	Transaction details			Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Amount	Description of Incident			UI	DP	CC	TR	P	WO	General comments
1	1 July 2017	30 Sept 2017	Monthly	R857.62	Interest levied on late payment of invoices to Eskom for electricity supply	None	Fruitless and Wasteful Expenditure							Internal audit to investigate and report back to Board
2	1 July 2017	30 Sept 2017	Monthly	R12 501.97	Interest levied on late payment of invoices to office accommodation service providers	None	Fruitless and Wasteful Expenditure							Internal audit to investigate and report back to Board
3	1 July 2017	30 Sept 2017	Monthly	R12 302.80	Interest levied on late payment of invoices to Telkom.	None	Fruitless and Wasteful Expenditure							Internal audit to investigate and report back to Board
4	31 Jul 2017	30 Sept 2017	1 Aug 2017	R44 847.55	Underpayment of 06/2017 VAT return in July 2017. Year-end adjustments resulted in changes in VAT output. The appeal by JPC was not successful	None	Fruitless and Wasteful Expenditure							Internal audit to investigate and report back to Board

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5	5 Mar 2018	30 Mar 2018	5 March	R903 879.18	Vat payment not released timeously due to connectivity issues	None	Fruitless and Wasteful							Internal audit to investigate and report back to Board
6	Nov 2019	30 Nov 2019	Monthly	R2 800 607 (R792 854 - 2018/19 FY and R2 007 753 - 2019/20 FY)	SCM non-compliance issues identified during the establishment of the panel. All awards made from the panel were classified as irregular.	None	Irregular							Internal audit to investigate and report back to Board
7	Nov 2019	Nov 2019	Monthly	R40 057 803 ( R3 248 537 – 2018/19 FY, R24 362 095 – 2019/20 FY and R12 447 171 – 2020/21 FY)	Fruitless and Wasteful expenditure relating to vacant sections of Forum 1 and Forum 2. JPC moved to Forum 1 in September and Forum 2 remain vacant from the date of the move	None	Fruitless and Wasteful							Internal audit to investigate and report back to Board
8	Feb 2019	Mar 2019	14 Feb 2019	R1 141 770	SARS penalties and interest relating to payroll audit for previous years	None	Fruitless and Wasteful							Internal audit to investigate and report back to Board
9	Dec 2020	Jan 2020	Monthly	R1 446	Interest on late payment of suppliers	None	Fruitless and Wasteful							Internal audit to investigate and report

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														back to Board
10	July 2020	Aug 2020	5 July 2020	R2 688 154	SARS penalties and interest relating to VAT audit for previous years	None	Fruitless and Wasteful							Internal audit to investigate and report back to Board
11	Mar 2021	Mar 2021	Monthly	R6 207 237	Non-compliance identified on establishment of panel and other smaller SCM non-compliances identified during the 2019/20 audit	None	Irregular							Internal audit to investigate and report back to Board
12	25 Aug 2021	25 Aug 2021	Varies payments	R26 360 769	SCM non-compliance issues identified during the establishment of the panel. All awards made from the panel were classified as irregular.	None	Irregular							Internal audit to investigate and report back to Board
13	25 Aug 2021	25 Aug 2021	Varies payments	R6 619	Interest on late payment of suppliers	None	Fruitless and Wasteful							Internal audit to investigate and report back to Board
14	25 Aug 2021	25 Aug 2021	Varies payments	R165 029	Acting allowance paid on positions where people were placed on pre-cautionary	None	Fruitless and Wasteful							Internal audit to investigate and report

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					suspension for more than three month									back to Board
15	25 Aug 2021	25 Aug 2021	Varies payments	R269 568	Board fees were paid to board members in the employee of the state	None	Fruitless							Internal audit to investigate and report back to Board
16	25 Aug 2021	25 Aug 2021	Varies payments	R485 684	Investigators were appointed without following JPC SCM process	None	Irregular							Internal audit to investigate and report back to Board
17	25 Aug 2021	25 Aug 2021	25 Aug 2021	R5 019 014	Panel appointed after expiry of validity	None	Irregular							Internal audit to investigate and report back to Board

Abbreviations:

- UI: Irregular expenditure Under Investigation
- DP: Disciplinary process initiated against responsible person
- CC: Criminal charges laid with SAPS
- TR: Transferred to receivables for recovery
- P: Paid or in process of paying in installments
- WO: Written-off by council as irrecoverable