



Monthly Budget Statement

MFMA Section 71 Report

May 2014

Govan Mbeki Local Municipality

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1. Introduction

1.1 Purpose

To comply with section 71(1) of the Municipal Finance Management Act (MFMA), by submission of a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

The monthly Budget Statement also aims to provide an update on indicators critical to the municipality's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high level overview of the municipality's viability and sustainability.

1.2 Background

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

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

- i. The Municipal Finance Management Act – No.56 of 2003, Section 71
- ii. And the Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

“28. the monthly budget statement of a municipality must be in the format specified in Schedule C and includes all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168 (1) of the Act.”

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

2. Section 13: Quality Certification by Accounting Officer

QUALITY CERTIFICATE

I, **M F Mahlangu**, the municipal manager of **Govan Mbeki Local Municipality**, hereby certify that:-

✓ The monthly budget statement report

And supporting documentation for the month of **May 2014** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: J Mokgatsi

Chief Financial Officer of Govan Mbeki Local Municipality (MP307)

Signature:

Date:

Print Name: M F Mahlangu

Municipal Manager of Govan Mbeki Local Municipality (MP307)

Signature:

Date:

3. Executive Summary

The following table provides a summary of the municipality's performance on the Capital and Operational budget as at 31 May 2014:

3.1 Budget Summary statement

MP307 Govan Mbeki - Table C1 Monthly Budget Statement Summary - M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	173,787	159,194	192,601	15,154	179,555	176,551	3,004	2%	195,879
Service charges	698,642	801,167	843,632	76,740	728,199	773,329	(45,131)	-6%	794,398
Investment revenue	3,769	1,292	1,492	163	1,802	1,368	434	32%	37,008
Transfers recognised - operational	193,751	196,735	196,735	-	221,235	180,340	40,894	23%	241,347
Other own revenue	67,238	211,079	177,140	9,316	124,549	162,378	(37,830)	-23%	135,871
Total Revenue (excluding capital transfers and contributions)	1,137,187	1,369,466	1,411,600	101,374	1,255,339	1,293,967	(38,628)	-3%	1,404,503
Employee costs	318,675	331,374	331,339	29,549	314,692	303,727	10,965	4%	343,301
Remuneration of Councillors	15,567	17,331	17,331	1,346	14,973	15,887	(914)	-6%	16,334
Depreciation & asset impairment	310,569	85,309	301,760	-	-	276,614	(276,614)	-100%	-
Finance charges	17,710	12,352	4,662	447	13,579	4,274	9,305	218%	14,813
Materials and bulk purchases	476,456	499,940	531,940	37,502	417,645	487,612	(69,966)	-14%	455,613
Transfers and grants	31,564	55,175	55,175	4,341	44,966	50,577	(5,611)	-12%	49,054
Other expenditure	65,199	443,520	469,573	26,128	301,439	430,442	(129,003)	-30%	328,842
Total Expenditure	1,235,741	1,445,002	1,711,781	99,314	1,107,294	1,569,132	(461,839)	-29%	1,207,957
Surplus/(Deficit)	(98,554)	(75,535)	(300,180)	2,060	148,045	(275,165)	423,211	-154%	196,546
Transfers recognised - capital	107,340	87,245	101,701	-	102,034	93,226	8,808	9%	111,310
Contributions & Contributed assets	10,539	160,870	195,237	-	36,501	178,967	(142,466)	-80%	39,819
Surplus/ (Deficit) for the year	19,325	172,579	(3,242)	2,060	286,581	(2,972)	289,552	-9743%	347,676
Capital expenditure & funds sources									
Capital expenditure	132,521	257,888	310,089	14,560	138,908	284,248	(145,340)	-51%	151,536
Capital transfers recognised	114,998	100,395	117,380	14,560	101,042	107,598	(6,556)	-6%	110,228
Public contributions & donations	-	147,720	179,561	-	27,931	164,597	(136,667)	-83%	30,470
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17,523	9,773	13,148	-	9,935	12,053	(2,118)	-18%	10,838
Total sources of capital funds	132,521	257,888	310,089	14,560	138,908	284,248	(145,340)	-51%	151,536
Financial position									
Total current assets	459,793	395,929	526,144		230,943				251,938
Total non current assets	3,091,128	3,161,088	3,212,989		3,205,682				3,497,108
Total current liabilities	319,488	368,330	464,320		246,851				269,291
Total non current liabilities	173,455	169,202	169,202		168,935				184,293
Community wealth/Equity	3,057,978	3,019,486	3,105,611		3,020,840				3,295,461
Cash flows									
Net cash from (used) operating	36,455	(25,819)	(83,769)	(7,653)	34,740	(76,788)	111,528	-145%	37,898
Net cash from (used) investing	(11,399)	(60,475)	(137,201)	(15,371)	(93,283)	(125,768)	32,485	-26%	(101,763)
Net cash from (used) financing	(7,686)	(1,616)	(5,922)	(180)	(6,146)	(5,429)	(717)	13%	(6,704)
Cash/cash equivalents at the month/year end	35,257	(52,651)	(191,403)	-	(29,200)	(172,727)	143,527	-83%	(35,080)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38,197	19,423	16,540	17,128	14,725	17,624	92,340	569,459	785,435
Creditors Age Analysis									
Total Creditors	53,590	51,820	1,803	-	29,923	27,754	-	127	165,017

Comments on the Budget Summary Statement

Operating Revenue

The overall performance on the revenue component is 3 % below the budget. The performance below target is mainly driven by water and electricity service charges, agency services (61% below target), fines and bulk contributions. Effective implementation of the revenue enhancement strategy will see great improvement in our revenue base.

The property rates also continue to perform above target due to the continued increase in property values. The other revenue also performed above target by 99%.

Operating Expenditure

The overall performance on the expenditure component is 29% below the budget. Under the operating expenditure less is being spent than budgeted for. The highest unspent budget is depreciation and impairment.

Depreciation and debt impairment calculations will be done at the end of the financial year. Repairs and maintenance have also been under spent by 22% contributing to the overall under spending of other expenditure. This spending pattern on repairs needs to be improved to ensure adequate maintenance on our infrastructure assets.

There is over expenditure under finance charge by 218% mainly due to the Eskom interest charges. A separate report has been included with details on the fruitless and wasteful expenditure within the report.

Capital Expenditure

Total Capital Expenditure to date is R138, 469,402 of this amount R103m relates to MIG funding (excludes VAT) whilst R7.9 million is from internally generated funds and R27.9 is from Human Settlement.

Cash Flows

At the end of May 2014 we had a positive bank statement balance of R 6,780,351. Our cash book balance for the same period is overdrawn by R 32,055,743. The difference is due to outstanding cheques and EFT payments not yet reflected on the bank statements.

Debtors and Creditors

Our Debtors book had a total balance of R785 million as at May month end. Collection still remains a challenge as indicated by the huge amounts of old outstanding debtors. However a service provider MBD has been appointed to collect this debt book. There is also a revenue enhancement plan in place to address the debt collection challenge.

The total creditors balance amounted to R165 million for the same period.

3.2 Key Financial indicators

Financial				Cash Management																																					
Overall surplus for the period		286,6 million		Bank statement balance:	R 6,780,351																																				
Debtors Average payment rate for the month		79%		Cashbook balance: (Overdrawn)	R (32,055,743)																																				
Creditors days				Investments:	R 18,944,637																																				
(Creditors/Cost of sale*365 days)		185 days		Loan Balance:	R 16,549,587																																				
Overall operating results		R' 000		Liabilities																																					
Income		R 1,393,875		Unspent Conditional grant	R 800,000																																				
Expenditure		R 1,107,294		Trade creditors	R 165,017,099																																				
Surplus		R 286,581		Total loans	R 16,549,587																																				
Debtors				Capital Expenditure :																																					
Total debtors outstanding		R 785,434,723		Municipal Infrastructure Grant																																					
<i>Distribution Losses</i>		(%)		MIG Budget *	R116,344,345																																				
Electricity:		40%		MIG Expenditure	R103,291,009																																				
Water:		22%		Vat portion	R 14,460,741																																				
Departmental performance				Total Expenditure	R 117,751,751																																				
<table border="1"> <thead> <tr> <th>Vote Description</th> <th>Revenue</th> <th>Expenditure</th> <th>Surplus/(Deficit)</th> </tr> </thead> <tbody> <tr> <td>Performance by Vote</td> <td>R'000</td> <td>R'000</td> <td>R'000</td> </tr> <tr> <td>Vote 1 - Executive & Council</td> <td>130,574</td> <td>67,475</td> <td>63,099</td> </tr> <tr> <td>Vote 2 - Corporate Services</td> <td>470</td> <td>37,722</td> <td>(37,252)</td> </tr> <tr> <td>Vote 3 - Planning & Development</td> <td>62,593</td> <td>22,622</td> <td>39,971</td> </tr> <tr> <td>Vote 4 - Community Services</td> <td>114,028</td> <td>179,494</td> <td>(65,466)</td> </tr> <tr> <td>Vote 5 - Financial Services</td> <td>422,577</td> <td>132,502</td> <td>290,074</td> </tr> <tr> <td>Vote 6 - Technical services</td> <td>663,628</td> <td>667,473</td> <td>(3,845)</td> </tr> <tr> <td>Total by Vote</td> <td>1,393,869</td> <td>1,107,288</td> <td>286,581</td> </tr> </tbody> </table>				Vote Description	Revenue	Expenditure	Surplus/(Deficit)	Performance by Vote	R'000	R'000	R'000	Vote 1 - Executive & Council	130,574	67,475	63,099	Vote 2 - Corporate Services	470	37,722	(37,252)	Vote 3 - Planning & Development	62,593	22,622	39,971	Vote 4 - Community Services	114,028	179,494	(65,466)	Vote 5 - Financial Services	422,577	132,502	290,074	Vote 6 - Technical services	663,628	667,473	(3,845)	Total by Vote	1,393,869	1,107,288	286,581		
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				* (includes rollover for 2012/2013 of R14,456,270)																																					
				% spent to date	101%																																				
				Other Capital expenditure (Excluding MIG)																																					
				Other capital budget	R 208,387,452																																				
				Other capital expenditure	R 35,178,393																																				
				% spent to date	17%																																				
				Repairs and maintenance																																					
				Repairs budget	R 82,827,744																																				
				Repairs expenditure to date	R 59,363,258																																				
				% spent to date	72%																																				
				Human resources																																					
				Salary bill for Councillors	R 1,346,018																																				
				Salary bill for employees	R29,549,284																																				
				Work force cost as a % of income	30%																																				
				Total staff complement	1 332																																				
				Staff resignations	5																																				
				Staff Appointments	11																																				

3.3 Ratio Analysis

MP307 Govan Mbeki Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	6.8%	17.9%	1.2%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.3%	11.1%	7.7%	7.8%	7.8%
Gearing	Long Term Borrowing/ Funds & Reserves			0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	143.9%	107.5%	113.3%	93.6%	93.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.1%	7.5%	0.5%	1.2%	1.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		39.7%	32.6%	42.7%	18.1%	18.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	38.09%	10.0%		40%	40%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	20.0%	10.0%		22%	22%
Employee costs	Employee costs/Total Revenue 0 capital revenue		28.0%	24.2%	23.5%	25.1%	25.1%
Repairs & Maintenance	R&M/Total Revenue 0 capital revenue		3.0%	7.5%	0.0%	0.3%	0.7%
Interest & Depreciation	I&D/Total Revenue 0 capital revenue		28.9%	7.1%	21.7%	1.1%	2.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue 0 Operating Grants)/Debt service payments due within financial year)		2962.2%	23456.4%		37277.5%	36170.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		64.7%	55.8%		31.2%	30.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.3%	-2.8%		-9.7%	-5.1%

4. Monthly statements

4.1 Financial Performance (Revenue and expenditure)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	173 240	159 194	192 601	15 154	179 555	176 551	3 004	2%	195 879
Property rates 0 penalties & collection charges	547	–	–	–	–	–	–	–	–
Service charges 0 electricity revenue	334 268	382 875	410 275	44 021	359 326	376 085	(16 759)	-4%	391 992
Service charges 0 water revenue	235 354	269 530	269 530	19 892	225 348	247 069	(21 721)	-9%	245 835
Service charges 0 sanitation revenue	51 927	59 446	66 580	5 697	63 505	61 032	2 473	4%	69 278
Service charges 0 refuse revenue	77 093	79 316	87 247	7 130	80 020	79 977	43	0%	87 294
Service charges 0 other	–	10 000	10 000	–	–	9 167	(9 167)	-100%	–
Rental of facilities and equipment	3 872	4 675	3 273	211	2 602	3 000	(398)	-13%	2 839
Interest earned 0 external investments	3 769	1 292	1 492	163	1 802	1 368	434	32%	1 966
Interest earned 0 outstanding debtors	31 233	35 955	35 955	3 134	32 122	32 959	(837)	-3%	35 043
Dividends received	–	–	–	–	–	–	–	–	–
Fines	8 014	9 721	9 721	516	6 365	8 911	(2 546)	-29%	6 943
Licences and permits	1	14	14	0	4	13	(9)	-70%	4
Agency services	19 682	33 935	73 935	1 196	25 553	67 774	(42 221)	-62%	27 876
Transfers recognised 0 operational	193 751	196 735	196 735	–	221 235	180 340	40 894	23%	241 347
Other revenue	5 606	91 778	19 242	3 561	35 015	17 639	17 377	99%	38 198
Gains on disposal of PPE	(1 171)	35 000	35 000	697	22 887	32 083	(9 196)	-29%	24 968
Total Revenue (excluding capital transfers and contributions)	1 137 187	1 369 466	1 411 600	101 374	1 255 339	1 293 967	(38 628)	-3%	1 369 461
Expenditure By Type									
Employee related costs	318 675	331 374	331 339	29 549	314 692	303 727	10 965	4%	343 301
Remuneration of councillors	15 567	17 331	17 331	1 346	14 973	15 887	(914)	-6%	16 334
Debt impairment	(241 603)	50 159	144 054	–	68 455	132 050	(63 595)	-48%	74 678
Depreciation & asset impairment	310 569	85 309	301 760	–	–	276 614	(276 614)	-100%	–
Finance charges	17 710	12 352	4 662	447	13 579	4 274	9 305	218%	14 813
Bulk purchases	476 456	499 940	531 940	37 502	417 645	487 612	(69 966)	-14%	455 613
Other materials	–	–	–	–	–	–	–	–	–
Contracted services	61 108	79 498	81 898	5 274	64 958	75 073	(10 115)	-13%	70 863
Transfers and grants	31 564	55 175	55 175	4 341	44 966	50 577	(5 611)	-11%	49 054
Other expenditure	116 980	313 863	243 621	20 853	168 021	223 319	(55 298)	-25%	183 295
Loss on disposal of PPE	128 714	–	–	–	6	0	6	569701%	6
Total Expenditure	1 235 741	1 445 002	1 711 781	99 314	1 107 294	1 569 132	(461 839)	-29%	1 207 957
Surplus/(Deficit)	(98 554)	(75 535)	(300 180)	2 060	148 045	(275 165)	423 211	(0)	161 504
Transfers recognised 0 capital	107 340	87 245	101 701	–	102 034	93 226	8 808	0	111 310
Contributions recognised 0 capital	1 000	147 720	179 561	–	31 841	164 597	(132 756)	(0)	34 736
Contributed assets	9 539	13 150	15 676	–	4 660	14 370	(9 710)	(0)	5 084
Surplus/(Deficit) after capital transfers & contributions	19 325	172 579	(3 242)	2 060	286 581	(2 972)			312 633
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	19 325	172 579	(3 242)	2 060	286 581	(2 972)			312 633
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	19 325	172 579	(3 242)	2 060	286 581	(2 972)			312 633
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	2 060	286 581	(2 972)			312 633

Detailed Analysis of Financial Performance

Revenue

The water revenue is below target with 9%, due to the high number of faulty water meters – 10 292 meters are billed on interim. However a project to repair, replace, uplift and to locate such meters is underway, the results of such will be realised in the next month.

The rental of facilities is below target with 13%; an investigation by the department on cost effectiveness of tariffs charged for the rental fees is envisaged.

The fines are below target by 29%, the fines issued by the respective departments are not being followed up to pursue recovery.

The licences and permits are below target by 70%, the permits and licences issued to hawkers are not monitored for payment by the respective departments.

Other revenue is above target by 99%, this is commendable and should be maintained

The performance of interest earned outstanding debtors for the month is below target by 3%; this may be attributed to improvement in debt collection.

Expenditure

Debt Impairment

There were no bad debts written off in the period under review. A provision for debt impairment was made for the first three quarters ending March to the amount of R68 million. A year end provision will be calculated based on the recently approved policy.

Depreciation and asset impairment

No depreciation calculations were done. The depreciation charge will be calculated at year end.

Transfers and grants

At the time of reporting grants paid to indigent customers were R44, 966,093. There is an under spending of 11% and this is attributable to the timing differences between the billing date (15th of each month) and the reporting date (month end)

Other expenditure

Other expenditure was under spent by 25%. To address the cash management constraints challenges we are currently experiencing, management are cutting costs where possible. These cost curtailment measures result in under spending of other expenditure.

4.2 Financial Performance (Standard classification)

MP307 Govan Mbeki - Table C2 Monthly Budget Statement - Financial Performance (standard classification) – M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue Standard									
Governance and administration	246 152	444 005	424 924	19 966	423 048	389 514	33 534	9%	461 507
Executive and council	(36 146)	28	28	–	1	25	(24)	-94%	2
Budget and treasury office	281 503	442 948	423 868	19 936	422 577	388 546	34 030	9%	460 993
Corporate services	795	1 028	1 028	29	470	942	(472)	-50%	513
Community and public safety	19 027	51 134	81 575	1 681	64 068	74 777	(10 709)	-14%	69 892
Community and social services	8 581	3 334	2 548	195	2 363	2 336	27	1%	2 577
Sport and recreation	284	362	262	1	86	240	(154)	-64%	94
Public safety	8 178	9 563	9 563	507	6 109	8 766	(2 657)	-30%	6 664
Housing	1 984	37 875	69 201	978	55 510	63 435	(7 925)	-12%	60 556
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	142 191	301 075	348 810	1 384	164 045	319 742	(155 697)	-49%	178 958
Planning and development	122 389	253 589	271 273	112	137 655	248 667	012	-45%	150 169
Road transport	19 739	39 761	76 669	1 204	25 770	70 280	(44 510)	-63%	28 113
Environmental protection	63	7 726	867	69	620	795	(175)	-22%	676
Trading services	718 982	821 366	853 230	78 343	742 708	782 128	(39 420)	-5%	810 227
Electricity	351 277	404 942	423 962	45 355	370 337	388 632	(18 295)	-5%	404 004
Water	237 724	274 046	272 536	20 102	228 125	249 825	(21 700)	-9%	248 864
Waste water management	52 772	62 660	69 388	5 744	64 117	63 606	511	1%	69 946
Waste management	77 209	79 718	87 344	7 142	80 129	80 065	64	0%	87 414
Other	–	–	–	–	–	–	–	–	–
Total Revenue 0 Standard	1 126 351	1 617 581	1 708 539	101 374	1 393 869	1 566 161	(172 292)	-11%	1 520 584
Expenditure 0 Standard									
Governance and administration	89 508	259 038	246 723	16 903	209 775	226 163	(16 388)	-7%	228 845
Executive and council	41 947	48 362	46 892	3 065	39 469	42 984	(3 515)	-8%	43 057
Budget and treasury office	13 083	163 488	153 601	10 163	132 502	140 801	(8 298)	-6%	144 548
Corporate services	34 479	47 187	46 230	3 675	37 804	42 378	(4 574)	-11%	41 240
Community and public safety	108 861	145 923	133 429	10 473	107 422	122 310	(14 888)	-12%	117 187
Community and social services	36 280	57 213	47 172	2 710	34 391	43 241	(8 850)	-20%	37 517
Sport and recreation	2 656	3 506	3 530	195	2 269	3 236	(967)	-30%	2 475
Public safety	61 837	68 460	68 532	6 872	62 690	62 821	(131)	0%	68 389
Housing	8 088	16 743	14 195	696	8 072	13 012	(4 941)	-38%	8 805
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	99 232	244 977	218 492	11 905	124 127	200 285	(76 157)	-38%	135 412
Planning and development	23 519	32 936	29 584	2 288	42 474	27 118	15 356	57%	46 335
Road transport	54 045	184 338	162 092	7 636	59 955	148 585	(88 629)	-60%	65 406
Environmental protection	21 668	27 703	26 816	1 981	21 698	24 582	(2 884)	-12%	23 670
Trading services	809 425	795 064	1 113 137	60 033	665 964	1 020 376	(354 411)	-35%	726 506
Electricity	628 946	472 272	523 482	(2 135)	302 642	479 859	216	-37%	330 155
Water	153 996	197 156	452 439	51 901	245 550	414 736	186	-41%	267 872
Waste water management	6 475	62 093	67 609	4 712	57 445	61 975	(4 530)	-7%	62 667
Waste management	20 008	63 544	69 607	5 554	60 328	63 806	(3 478)	-5%	65 812
Other	–	–	–	–	–	–	–	–	–
Total Expenditure Standard	1 107 027	1 445 002	1 711 781	99 314	1 107 288	1 569 132	(461 844)	-29%	1 207 951
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	2 060	286 581	(2 972)	289 552	-9743%	312 633

4.3 Financial Performance (Revenue and expenditure per Municipal vote)

MP307 Govan Mbeki - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M11 May

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 0 Executive & Council	82 732	90 448	104 904	-	130 574	96 162	34 412	35.8%	142 444
Vote 2 0 Corporate Services	795	1 028	1 028	29	470	942	(472)	-50.1%	513
Vote 3 0 Planning & Development	5 495	201 044	235 599	1 090	62 593	215 966	(153 373)	-71.0%	68 283
Vote 4 0 Community Services	112 751	133 048	173 435	9 055	114 028	158 982	(44 954)	-28.3%	124 394
Vote 5 0 Financial Services	281 503	442 948	423 868	19 936	422 577	388 546	34 030	8.8%	460 993
Vote 6 0 Technical services	643 076	749 064	769 705	71 264	663 628	705 563	(41 935)	-5.9%	723 958
Total Revenue by Vote	1 126 351	1 617 581	1 708 539	101 374	1 393 869	1 566 161	(172 292)	-11.0%	1 520 584
Expenditure by Vote									
Vote 1 0 Executive & Council	47 590	55 283	53 066	3 258	67 475	48 644	18 831	38.7%	73 609
Vote 2 0 Corporate Services	34 479	46 966	45 969	3 675	37 722	42 138	(4 416)	-10.5%	41 152
Vote 3 0 Planning & Development	25 964	42 979	37 867	2 791	22 622	34 711	(12 090)	-34.8%	24 678
Vote 4 0 Community Services	140 896	260 579	276 742	17 473	179 494	253 680	(74 186)	-29.2%	195 812
Vote 5 0 Financial Services	13 083	163 488	153 601	10 163	132 502	140 801	(8 298)	-5.9%	144 548
Vote 6 0 Technical services	845 015	875 706	1 144 537	61 954	667 473	1 049 159	(381 686)	-36.4%	728 153
Total Expenditure by Vote	1 107 027	1 445 002	1 711 781	99 314	1 107 288	1 569 132	(461 844)	-29.4%	1 207 951
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	2 060	286 581	(2 972)	289 552	9743.3%	312 633

4.4 Financial Position

MP307 Govan Mbeki -Table C6 Monthly Budget Statement - Financial Position – M11 May

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		35 485	–	–	2 856	3 116
Call investment deposits		–	27 525	2 525	–	–
Consumer debtors		399 869	346 780	501 995	204 910	223 538
Other debtors		10 061	6 294	6 294	4 721	5 150
Current portion of long0term receivables		7 883	8 753	8 753	8 440	9 207
Inventory		6 495	6 577	6 577	10 016	10 926
Total current assets		459 793	395 929	526 144	230 943	251 938
Non current assets						
Long0term receivables		33 911	85 205	85 205	8 771	9 569
Investments		15 497	18 271	18 271	16 609	18 119
Investment property		833 832	828 848	828 848	833 832	909 635
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 207 802	2 228 679	2 280 580	2 346 384	2 559 692
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		85	85	85	85	93
Other non0current assets		–	–	–	–	–
Total non current assets		3 091 128	3 161 088	3 212 989	3 205 682	3 497 108
TOTAL ASSETS		3 550 921	3 557 017	3 739 133	3 436 625	3 749 046
LIABILITIES						
Current liabilities						
Bank overdraft		–	80 176	191 403	32 056	34 970
Borrowing		6 755	3 633	3 633	4 548	4 962
Consumer deposits		19 016	21 108	21 108	19 999	21 817
Trade and other payables		290 442	237 042	221 806	186 972	203 970
Provisions		3 275	26 370	26 370	3 275	3 573
Total current liabilities		319 488	368 330	464 320	246 851	269 291
Non current liabilities						
Borrowing		16 917	13 106	13 106	12 397	13 524
Provisions		156 538	156 096	156 096	156 538	170 768
Total non current liabilities		173 455	169 202	169 202	168 935	184 293
TOTAL LIABILITIES		492 942	537 531	633 522	415 786	453 584
NET ASSETS	2	3 057 978	3 019 486	3 105 611	3 020 840	3 295 461
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 057 978	3 019 486	3 105 611	3 020 840	3 295 461
Reserves		(0)	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 057 978	3 019 486	3 105 611	3 020 840	3 295 461

4.5 Cash flow statement

MP307 Govan Mbeki - Table C7 Monthly Budget Statement - Cash Flow – M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	864,697	896,974	1 188 644	98 424	1 177 591	1 089 591	88 001	8%	1 284 645
Government 0 operating	193,751	196,735	196 735	–	221 235	180 340	40 894	23%	241 347
Government 0 capital	102,403	87,245	119 086	–	102 034	109 162	(7 128)	-7%	111 310
Interest	35,549	1,292	1 692	3 297	33 924	1 551	32 373	2087%	37 008
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(1,084,629)	(1,147,727)	(1 539 889)	(104 585)	(1 441 500)	(1 411 565)	29 935	-2%	(1 572 546)
Finance charges	(11,010)	(5,162)	(14 972)	(447)	(13 579)	(13 724)	(145)	1%	(14 813)
Transfers and Grants	(64,306)	(55,175)	(35 065)	(4 341)	(44 966)	(32 143)	12 823	-40%	(49 054)
NET CASH FROM/(USED) OPERATING ACTIVITIES	36,455	(25,819)	(83 769)	(7 653)	34 740	(76 788)	111 528	-145%	37 898
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	135,434	26,250	30 945	697	22 893	28 366	(5 473)	-19%	24 974
Decrease (Increase) in non0current debtors	(23,801)	9,467	(20 576)	(1 437)	23 937	(18 862)	42 798	-227%	26 113
Decrease (increase) other non0current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non0current investments	(834)	(2,774)	(880)	(72)	(1 205)	(806)	(398)	49%	(1 314)
Payments									
Capital assets	(122,198)	(93,418)	(146 690)	(14 560)	(138 908)	(134 466)	4 442	-3%	(151 536)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(11,399)	(60,475)	(137 201)	(15 371)	(93 283)	(125 768)	(32 485)	26%	(101 763)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	(3,986)	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	2,092	(3)	103	1 070	(3)	1 073	-35561%	1 168
Payments									
Repayment of borrowing	(3,700)	(3,707)	(5 919)	(282)	(7 216)	(5 426)	(1 790)	-33%	(7 872)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7,686)	(1,616)	(5 922)	(180)	(6 146)	(5 426)	717	-13%	(6 704)
NET INCREASE/ (DECREASE) IN CASH HELD	17,369	(87,909)	(226 892)	(23 204)	(64 689)	(207 985)			(70 570)
Cash/cash equivalents at beginning:	17,888	35,257	35 489		35 489	35 257			35 489
Cash/cash equivalents at month/year end:	35,257	(52,651)	(191 403)		(29 200)	(172 727)			(35 080)

4.6 Capital expenditure

MP307 Govan Mbeki - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Single Year expenditure appropriation									
Vote 1 0 Executive & Council	62	120	365	55	189	335	(146)	-44%	206
Vote 2 0 Corporate Services	770	30	630	190	310	578	(268)	-46%	338
Vote 3 0 Planning & Development	6,253	19,788	49 290	328	28 654	45 182	(16 528)	-37%	31 259
Vote 4 0 Community Services	39,245	80,631	82 052	2 439	21 423	75 214	(53 792)	-72%	23 370
Vote 5 0 Financial Services	71	7,222	7 422	4 278	4 451	6 804	(2 352)	-35%	4 856
Vote 6 0 Technical services	86,120	150,097	170 330	7 269	83 881	156 136	(72 255)	-46%	91 507
Total Capital single year expenditure	132,521	257,888	310 089	14 560	138 908	284 248	(145 340)	-51%	151 536
Total Capital Expenditure	132,521	257,888	310 089	14 560	138 908	284 248	(145 340)	-51%	151 536
Capital Expenditure 0 Standard Classification									
Governance and administration	904	7,372	8 417	4 523	4 950	7 716	(2 765)	-36%	5 400
Executive and council	62	120	365	55	189	335	(146)	-44%	206
Budget and treasury office	71	7,222	7 422	4 278	4 451	6 804	(2 352)	-35%	4 856
Corporate services	770	30	630	190	310	578	(268)	-46%	338
Community and public safety	37,801	80,101	113 363	2 439	49 339	103 916	(54 577)	-53%	53 824
Community and social services	17,244	43,301	43 532	1 074	13 974	39 905	(25 931)	-65%	15 244
Sport and recreation	8,075	9,100	10 289	1 365	7 435	9 432	(1 997)	-21%	8 111
Public safety	12,483	17,700	17 700	-	-	16 225	(16 225)	-100%	-
Housing	-	10,000	41 841	-	27 931	38 354	(10 424)	-27%	30 470
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	62,814	81,878	83 941	4 026	41 395	76 946	(35 551)	-46%	45 159
Planning and development	6,253	9,788	7 449	328	723	6 828	(6 105)	-89%	789
Road transport	55,118	72,090	76 493	3 698	40 672	70 118	(29 446)	-42%	44 369
Environmental protection	1,444	-	-	-	-	-	-	-	-
Trading services	31,002	88,537	104 367	3 571	43 223	95 670	(52 447)	-55%	47 153
Electricity	8,428	20,615	17 915	21	414	16 422	(16 008)	-97%	452
Water	7,099	5,970	6 572	-	3 516	6 024	(2 508)	-42%	3 836
Waste water management	15,475	51,422	69 350	3 550	39 279	63 571	(24 293)	-38%	42 849
Waste management	-	10,530	10 530	-	14	9 653	(9 638)	-100%	16
Total Capital Expenditure 0 Standard Classification	132,521	257,888	310 089	14 560	138 908	284 248	(145 340)	-51%	151 536
Funded by:									
National Government	107,340	87,245	101 701		101 701	93 226	8 475	9%	110 947
Provincial Government			-			-	-		-
District Municipality	5,628	13,150	15 678		(659)	14 372	(15 031)	-105%	(719)
Other transfers and grants	2,030			14 560		-	-		-
Transfers recognised 0 capital	114,998	100 395	117 380	14 560	101 042	107 598	(6 556)	-6%	110 228
Public contributions & donations		147 720	179 561		27 931	164 597	(136 667)	-83%	30 470
Internally generated funds	17 523	9 773	13 148		9 935	12 053	(2 118)	-18%	10 838
Total Capital Funding	132 521	257 888	310 089	14 560	138 908	284 248	(145 340)	-51%	151 536

5. Detailed analysis on balances

5.1 Loans & Investments

Long Term External Loans

The following table indicates the long term loans of council

Details	Original Loan Amount	Interest Rate	Redeemable	Balance 30 th June 2013	Interest	Capital Portion	Payments	Balance 31st May 2014
Annuity Loans								
DBSA	321,368	15,50%	30/09/2019	220,239	28,864		52,958	357,052
DBSA	585,000	15,50%	30/09/2019	400,911	52,544		96,401	196,146
DBSA	4,918,492	16,50%	30/09/2019	3,464,392	440,674		854,229	3,093,018
DBSA	10,000,000	8.93%	31/03/2021	7,031,943	482,856		1,222,300	6,351,030
DBSA	17,500,000	11.55%	31/03/2016	9,403,349	842,083		3,693,091	6,552,341
Total Annuity Loans	33,324,860			20,520,835	1,947,733		5,918,979	16,549,587

Investments

The following table indicates the Investments of council

Category	Type	Balance 30/06/2013	Balance 31/05/2014
Short term Investment	Absa Call 9115185354	91,044	1,990,448
	Absa Cheque 40791407257(MIG)	28,718,862	55,216
	Absa Cheque 40700403430	189,062	287,768
	Absa Cheque 40791401366(Traffic)	-	-
Notice Deposits	Notice 30743804195	327,798	336,107
Listed Investments	Old Mutual Shares 2,187	60,279	60,279
	Old Mutual Shares 31,400	829,255	829,255
	Sanlam Shares 2452	112,792	112,792
Fixed Deposits	ABSA Deposit 200644701346	14,496,980	15,272,772
Total Investments		44,826,074	18,944,637

5.2 Debtors

The following table indicates the consumer debtors for the month:

Category	Opening Balance	Billing for April'14	Billing for May'14	Actual Cash for the month	Adjustments	Interest	Closing Balance	Payment Rate
Water	74,879,176	16,084,340	16,009,535	(13,945,970)	(563,328)	309,370	76,688,783	88%
Electricity	251,975,858	22,300,728	22,372,226	(18,388,442)	(1,617,574)	1,060,550	255,402,617	85%
Rates	90,956,896	20,263,654	26,761,053	(19,130,697)	5,941,197	335,252	104,863,701	72%
Refuse	119,751,790	8,347,641	8,250,474	(4,826,255)	(2,638,278)	563,334	121,101,065	77%
Sewerage	124,345,800	6,629,138	6,599,951	(3,906,833)	(1,696,454)	561,781	125,904,245	71%
Miscellaneous	79,970,462	87,519	85,881	(150,475)	(238,663)	213,515	79,880,720	241%
Total	741,879,983	73,713,019	80,079,119	(60,348,671)	(813,100)	3,043,802	763,841,132	79%

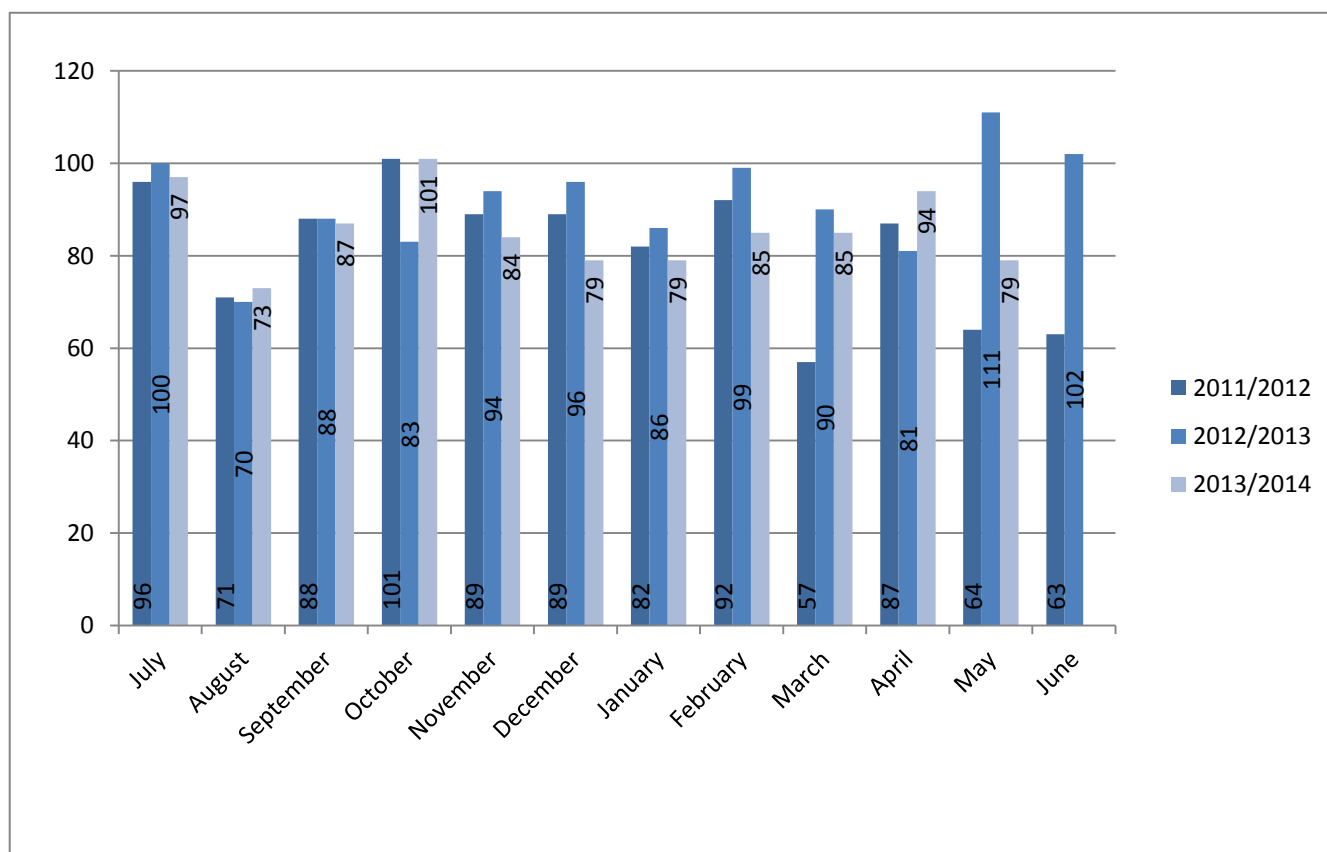
Arrears Debts for the month

Category	Opening Balance	Billing for March'14	Billing for April'14	Actual Cash for the month	Adjustments	Interest	Closing Balance	Payment Rate
Capital	21,361,486	816,966	868,113	(578,303)	(160,919)	99,965	21,590,342	76%

The payment rate for the month is 79% and the debtors have increased by 3 % since April 2014.

The following table indicates payment rate per month.

Month	2011/2012	2012/2013	2013/2014
July	89%	70%	83%
August	68%	66%	72%
September	92%	71%	98%
October	87%	91%	88%
November	97%	78%	96%
December	85%	86%	73%
January	87%	87%	79%
February	79%	86%	85%
March	85%	72%	85%
April	64%	92%	94%
May	89%	75%	79%
June	89%	82%	



i. The following table indicates the capitalized debt

Category	Balance at 14/04/2014	Capitalized for the period	Actual Cash received for the period	Current portion of Cap. Debt	Interest	Balance at 14/05/2014
Consumer Debtors	21,201,461	77,179	673,236	816,966	98,841	21,361,486

ii. Number of accounts for the month:

Category	Number
Mailed (Post Office)	69,778

iii. The following table indicates the credit control actions taken during the month ending 31 May 2014

Category	Month ending 31 May 2014	
	NR	Amount
Original Cut Off List	1705	
Cut	1275	

Already Cut	83	
No Access	78	

iv. Indigents

Description	May	Total Year to date
Indigent applications Received	149	948
Indigent applications Approved		
Indigent Amount Written Off		
Total No. on Database	19, 882	19, 891
Indigent Subsidy Granted	21 927	40,646,562
Free Basic Services-Water		
Kilolitres per household for Indigent	10	10
No. of households	19 882	19 882
No. of kilolitres	101,207	1,171,220
Total Amount of free water	R1,093,212.76	R10,169,331.10
Free Basic Services – Electricity		
Units per Indigent households	50	50
No. of households	19 882	19 882
No. of units	377 838	3 976 137
Total Amount of free electricity	R251,593.42	R2,244,079.79

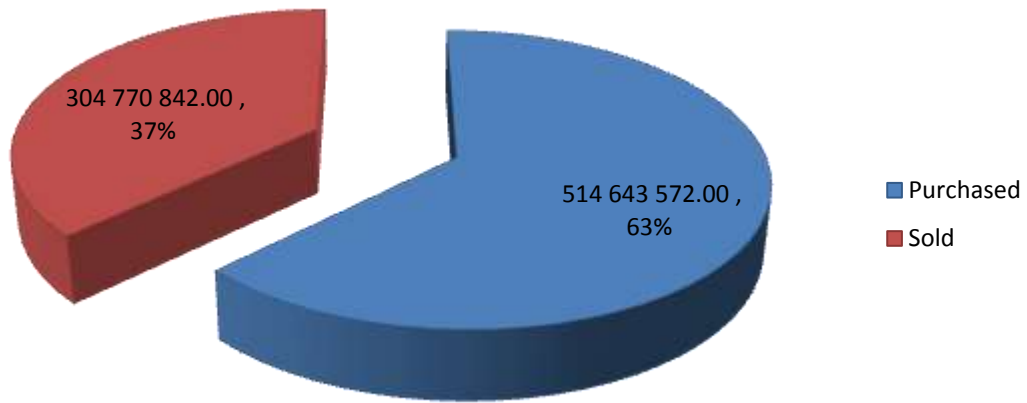
v. Water and Electricity Distribution Losses May 2014 (KL's / Units)

Service	Purchased	Sold	% Loss	Average 12/13	Average 11/12
Electricity	45,084,972	26,868,754	-40.40%	-39.00%	-38.36%
Water	2,674,216	2,089,573	-21.86%	-26.67%	-20.65%

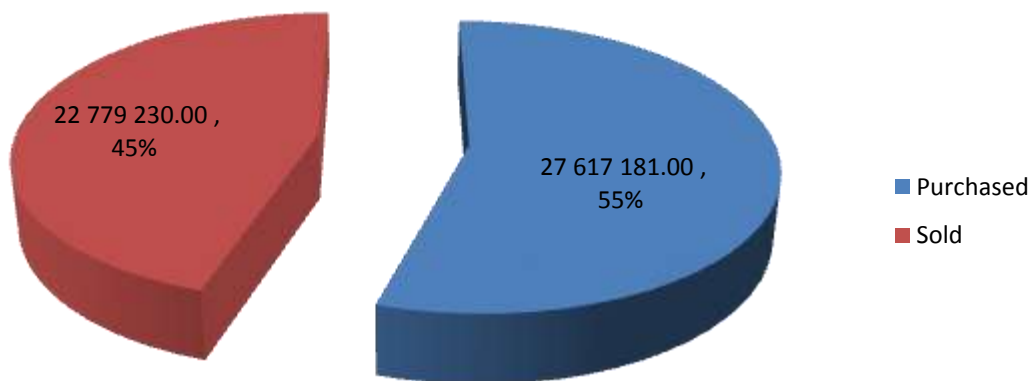
Water and Electricity Distribution Losses accumulated from July 2013 (KL's / Units)

Service	Purchase	Sold	% Loss
Electricity	514,643,572	304,770,842	-40.78%
Water	27,617,181	22,779,230	-17.52%

Electricity Distribution Losses



Water Distribution Losses



5.3 Creditors

The following table indicates the highest outstanding creditors at month end.

Name	Amount	Type of Expenditure	Depart./Section
Itron Metering	2,916,424.88	Vending Machines	Finance Department
Ellies Megatron	2,268,179.11	Construction Of Speed Humps	Roads And Storm water
Actom Pty Ltd	1,173,342.69	Supply And Installation Of Prepaid Meters	Technical/Electrical
Quartroso	957,914	Uplifting Of Meters	Finance /Technical
Mablel Contruccion	652,253.85	Construction Of Roads	Pmu Section
Interwaste	649,800	Landfill Sites	Health And Waste Management
Bgb Vrede Trekers	356,318.40	Hiring Of Equipment	Health And Waste Section
Thisila Trading	325,211.27	Hiring Of Equipment	Technical Department
Mayivuthe Contractors	302,609.86	Electrical Panels	Technical/Electrical Department.
Sebata Municipal Solutions	7,752.00	Support Services	Finance Department
Thamane Trading Enterprise	211,913.00	Electrical Parts	Finance Stores
Afri Plan Cc	198,171.90	Township Establishment	Planning And Development
Mvundla Building Contruccion	158,232.00	Supply Manhole Rings	Technical/Water And Sewer
Mavutha Contractors`	148,542.00	Tools And Building Materials	Roads And Storm water/Buildings
Vicks Brake Trading And Contruccion	141,360.00	Hiring Of Tipper Trucks	Public Safety
Lamacusi Logistics	136,800.00	Tipper Trucks Hired	Public Safety/Workshop
Water And Sanitation Services	132,615.92	Overalls	Technical /Water And Sewer
Yeltech Witbank	85,097.58	Stationery	Finance Stores

5.4 Capital Projects

No	Project Description	Original Budget	Adjusted Budget	Adjusted Budget with virements	Month's Actual	Year to Date Expenditure March	Funding
1	Sewer Reticulation Leandra;T	18 304 882	18 304 882	18 304 882	-	-	Anglo
2	Sewer Pumpstation Bethal;To	5 000 000	5 000 000	5 000 000	-	-	Anglo
3	Electrification Programme;To	115 000	115 000	115 000	-	-	Eskom
4	New Borehole In Gmm;To Be Un	1 000 000	1 600 000	1 600 000	-	-	Gert Sibande
5	Upgrading Of Roads-Leandra;T	-	881 389	881 389	-	-	Gert Sibande
6	Upgrading Of Roads Emzinoni;	-	454 961	454 961	-	-	Gert Sibande
7	Upgrade Of Medium Voltage Ne	7 000 000	3 500 000	3 500 000	-	-659 038	Gert Sibande
8	Roads In Bethal;To Be Unbund	-	1 500 000	1 500 000	-	-	Gert Sibande
9	Sewer Network Ref. Emba Ext	-	4 000 000	4 000 000	-	-	
10	Water Quality Testing-Blue/G	650 000	650 000	650 000	-	-	Gert Sibande
11	Borehole Maintenance-Gmm;To	800 000		-	-	-	Gert Sibande
12	Water & Sanitation Maintenanc	1 000 000	1 802 000	1 802 000	-	-	Gert Sibande
13	Upgrading Of Sport Facilitie	1 000 000	1 000 000	1 000 000	-	-	Gert Sibande
14	Pothholes In Gmm;To Be Unbun	500 000	290 000	290 000	-	-	Gert Sibande
15	Conversion Of Vip;To Be Unbu	1 200 000		-	-	-	Gert Sibande
16	Emzinoni Extension 5 Develop	-	31 841 000	31 841 000	-	27 930 702	Human Settlement
17	Prov Of Full Wat Bor Sew Kin	-	1 103 373	1 103 373	-	700 036	MIG
18	Conversion Of Vip's Emz Ext	-		-	-	2 042 567	MIG
19	Embalenhle Wwpt-Upgrading;To	5 750 420	14 016 796	15 115 884	1 702 387	16 352 124	MIG
20	Wwtp Kinross;To Be Unbundled	1 000 000	1 000 000	1 000 000	1 113 498	1 985 600	MIG
21	Wwtp Leandra/Lebohang;To Be	-	1 000 000	-	292 752	292 752	MIG
22	Pmu Cost Component;To Be Unb	3 877 560	1 538 686	1 538 686	-	70 815	MIG
23	Lebohang Bulk Water Supply;T	1 000 000	1 000 000	1 000 000	-	2 623 737	MIG
24	Installation Of Stretlight G	1 000 000		-	-	-	MIG
25	Costruction Of Com Hall Emzi	-		-	-	1 987 331	MIG
26	Renovation Of Emz Thusong Ce	3 000 000	8 001 299	4 597 777	-	4 597 777	MIG

27	Cons Of Paved Roads In Emba	-		-	-	1 258 951	MIG
28	Constr Leboha/ Leand Reg Par	5 000 000		-	-	-	MIG
29	Erad Of Gravel Roads Lebohan	10 145 156	7 270 183	6 171 095	-	2 721 468	MIG
30	Eradication Of Grav Roads-Em	2 500 000	9 242 206	9 242 206	-	10 284 959	MIG
31	Const Of Regional Park-Emzin	5 000 000	5 000 000	6 413 485	1 074 203	7 366 872	MIG
32	Prov Of Waterborne Sewer Emz	3 300 000	4 714 655	3 197 316	-	3 197 316	MIG
33	Erad Of Gravel Roads Emzinon	6 000 000	7 400 000	8 917 339	2 243 756	10 648 201	MIG
34	Erad Of Gravel Roads In C/Ci	5 018 257	4 018 257	3 604 772	-	3 604 772	Erad of gravel roads in C/Ci
35	Upgrading Of Wwtp-Em Pumpsta	6 000 000	9 043 667	12 286 392	-	12 429 227	MIG
36	Sports & Rec Centre In Emzin	4 000 000	5 189 348	8 592 870	1 365 037	7 434 780	MIG
37	Emba X22 Cemetery Link Road;	6 000 000	4 866 807	4 866 807	-	5 417 613	MIG
38	Albert Luthuli Road Phase 2;	4 000 000	2 642 387	2 642 387	635 725	1 696 181	MIG
39	Velabahleke Street Phase 2;T	1 688 483	1 688 483	1 688 483	380 270	1 606 764	MIG
40	Emba Internal Rd Albert Luth	4 559 062	4 559 062	4 559 062	-	2 980 959	MIG
41	Emba Internal Rd Joe Makhubu	4 559 062	4 559 062	1 316 337	-	-	MIG
42	Emba Sewe Reticul Upgrad Ext	3 847 000	3 847 000	3 847 000	441 398	1 990 209	MIG
43	Mm Furniture & Equipment 000	100 000	295 000	295 000	13 300	121 239	Revenue
44	Mayor Furniture And Equipmen	20 000	70 000	70 000	41 920	67 628	Revenue
45	Furniture & Equipment(0201)	30 000	630 000	630 000	190 005	309 811	Revenue
46	Furniture & Equipment(0301)	30 000	30 000	30 000	-	42 047	Revenue
47	Furniture & Equipment(0302)	1 800 000	1 800 000	1 800 000	189 567	422 768	Revenue
48	Furniture & Equipment (0304)	50 000	50 000	50 000	138 219	166 503	Revenue
49	Furniture & Equipment(0401);	71 164	301 164	301 164	-	19 733	Revenue
50	Furniture & Equipment (0409)	30 000	30 000	30 000	-	14 285	Revenue
51	Reserves Finance(0501);To Be	7 122 056	7 122 056	7 122 056	4 194 568	4 150 820	Revenue

52	Furniture & Equipment (0504)	100 000	300 000	300 000	83 567	300 648	Revenue
53	Furniture & Equipment(0601);	30 000	30 000	30 000	-	21 249	Revenue
54	Furniture & Equipment(0602);	30 000	30 000	30 000	-	-	Revenue
55	Furniture & Equipment (0604)	20 000	20 000	20 000	-	27 642	Revenue
56	Furniture & Equipment(0605);	20 000	320 000	320 000	-	288 768	Revenue
57	Furniture & Equipment(0608);	20 000	20 000	20 000	-	13 575	Revenue
58	Furniture & Equipment(0609);	300 000	1 100 000	1 100 000	20 989	61 425	Revenue
59	Furniture And Equipment(0213	-	1 000 000	1 000 000	-	1 000 000	Revenue
60	Purchase Tools & Equipment;T	-		-	-	864 735	Revenue
61	Elec Of 873 H/Holds-Emb Ext	-		-	-	10 184	Revenue
62	Furniture & Equipment(0660);	-		-	-	1 881	Revenue
63	Furniture & Equipment (0616)	-		-	-	1 789	Revenue
64	Sasol Projects	122 100 000	122 100 000	122 100 000			Sasol
65	Comm Hall Bethal Ext 22/23;	2 200 000	2 200 000	2 200 000	-	-	Shanduka
	Total	257 888 102	310 088 723	310 088 723	14 121 162	138 469 402	

5.5 Stores

The following table indicates the movement on stock levels.

Inventory	Current month	Previous month	Increase/(decrease)	Variance
Stock value	R 9 920 639.00	R 9 881 259.40	R 39 379.60	+0.039%

The following table indicates the 10 highest stock items in store, or on order

Description	Quantity on hand	Price per item	Value
Diesel 500 Ppm Sulphur (Be)	9221 liters	R 14.10	R 130 016.10
Water Meter Ksm 114 Nrv1	4691	R 244.99	R 1 149 248.09

Cable 70mm X 3core Xlpe	324 meters	R 564.51	R 182 901.24
Joint Cables 35-185mm/11kv	26	R 5 530.06	R 143 781.56
Overalls Orange 2 Piece	723	R 324.97	R 234 953.31
Meter Taurus –Tsk/1	536	R 240.00	R 128 640.00
Cable Pex 50 X 3	608	R 348.72	R 212021.76
Transformer 100 Kva	3	R 42 198.13	R 126 594.39
Bundle Conductor 70mm X3	2117	R 70.76	R 149 798.92

The following table indicates the 10 slowest moving stock items

Description	On hand	Value
Cable 95mmx3 Core Xlpe Insola	66	26,136.00
Application Learners License	6,010	7,151.90
Filter Air Inner Adg523	6	902.94
Cartridge Hp C4811a Cyan	3	729.81
Cartridge Hp C4812a Magenta	3	729.81
Filter Hydraulic 210466	2	656.22
Cards Family Planning	500	625.00
Tyre New 185/65 R14 F/Stone	1	520.22
Cartridge HP C4810a Black	2	485.00
Cartridge HP C4813a Yellow	2	485.00

5.6 Supporting Documents – C Schedules

The following are supporting documentation to the C-schedules:

5.6.1 Debtors analysis

Supporting table SC3 provides a breakdown of the consumer debtors. The outstanding debtors at the end of May 2014 amounted to R785 million of which current debt constitutes 5%. No bad debt was written off during the month.

MP307 Govan Mbeki 0 Supporting Table SC3 Monthly Budget Statement- aged debtors – M11 May

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions -Water	1200	9 347	8 126	6 567	6 772	5 765	8 626	39 235	170 966	255 403	231 363	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 258	3 065	2 315	2 931	1 834	1 805	12 055	62 601	104 864	81 226	-	-	
Receivables from Non0exchange Transactions - Property Rates	1400	3 669	2 571	2 401	2 274	2 335	2 094	14 505	46 838	76 687	68 046	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3 390	2 670	2 453	2 338	2 095	2 375	11 478	99 105	125 904	117 391	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 647	2 210	2 057	2 043	1 964	2 066	11 595	96 519	121 101	114 187	-	-	
Other	1900	886	782	747	770	733	658	3 472	93 428	101 476	99 062	-	-	
Total By Income Source	2000	38 197	19 423	16 540	17 128	14 725	17 624	92 340	569 459	785 435	711 275	-	-	
2012/13 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 119	518	179	91	103	185	2 366	3 812	8 374	6 558	-	-	
Commercial	2300	6 761	4 129	3 603	3 348	2 912	3 727	19 532	38 931	82 943	68 450	-	-	
Households	2400	29 653	14 246	12 334	13 270	11 318	13 321	68 286	512 980	675 408	619 174	-	-	
Other	2500	663	529	424	420	392	391	2 156	13 736	18 710	17 094	-	-	
Total By Customer Group	2600	38 197	19 423	16 540	17 128	14 725	17 624	92 340	569 459	785 435	711 275	-	-	

5.6.2 Creditor's analysis

Supporting table SC4 provides detail on aged creditors. In terms of the MFMA all creditors should be paid within 30 days of receiving the invoice or statement. For the month of May 2014, R165 million were outstanding and of this 38% is outstanding for more than 30 days. The cash flow changes continue to affect timeous payments to creditors.

MP307 Govan Mbeki - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		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	32 586	30 977	-	-	29 198	27 753	-	-	120 514	-
Bulk Water	0200	47	16 918	-	-	-	-	-	-	16 965	-
PAYE deductions	0300	3 874	-	-	-	-	-	-	-	3 874	-
VAT (output less input)	0400	4 020	-	-	-	-	-	-	-	4 020	-
Pensions / Retirement deductions	0500	5 795	-	-	-	-	-	-	-	5 795	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 267	3 925	1 803	-	725	1	-	127	13 847	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	53 590	51 820	1 803	-	29 923	27 754	-	127	165 017	-

5.6.3 Investment portfolio analysis

Supporting table SC5 displays the Council's investment portfolio and indicates that R16 million is currently invested. During the month of May 2014, no new investments were made. Accrued interest for the month amounts to R72 000.

MP307 Govan Mbeki 0 Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of invest ment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
Absa Fixed Deposit		1 year	Fixed Deposit		72		15 201		15 273
Old mutual shares			Shares	N/A			1 189		1 189
Sanlam Shares			Shares	N/A			141		141
Municipality sub-total					72		16 532	-	16 603
Entities									
Entities sub0total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				72		16 532	-	16 603

5.6.4 Allocation and grant receipts and expenditure

Supporting tables SC6 provide detail of grants separately as income, as far as revenue is recognised. On the receipt of grants, the year-to-date actual amounts to 297.70million which is mainly the equitable share and the MIG received.

MP307 Govan Mbeki -Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	191 437	193 584	193 584	–	193 584	177 452	15 928	9.0%	193 584
Local Government Equitable Share	189 937	191 144	191 144	–	191 144	175 215	15 928	9.1%	191 144
Finance Management	–	–	–	–	–	–	–	–	–
Municipal Systems Improvement	1 500	1 550	1 550	–	1 550	1 421	–	–	1 550
	–	890	890	–	890	816	–	–	890
	–	–	–	–	–	–	–	–	–
Provincial Government:	2 314	3 151	3 151	–	2 151	2 888	(737)	-25.5%	3 151
Housing	355	1,000	1 000	–	–	917	(917)	-100.0%	1 000
EPWP	1,959	2,151	2 151	–	2 151	1 972	179	9.1%	2 151
Total Operating Transfers and Grants	193,751	196,735	196 735	–	195 735	180 340	15 191	8.4%	196 735
Capital Transfers and Grants									
National Government:	107 340	87 245	101 701	–	102 034	79 975	22 060	27.6%	101 701
Municipal Infrastructure Grant (MIG)	107 340	87 245	101 701	–	102 034	79 975	22 060	27.6%	101 701
	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
<i>Gert Sibande District</i>	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	107 340	87 245	101 701	–	102 034	79 975	22 060	27.6%	101 701
TOTAL RECEIPTS OF TRANSFERS & GRANTS	301 090	283 980	298 436	–	297 769	260 315	37 251	14.3%	298 436

5.6.5 Councillor allowances and employee benefits

This table (SC8) provides the detail for Councillor and employee benefits. For the month of May 2014, the total salaries, allowances and benefits paid amounts to R29 million. The year-to-date amounts to R314 million which deviate from the planned figure of R303 million.

Summary of Employee and Councillor remuneration	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	15 567	17 331	17 331	1 364	14 973	15 887	(914)	-6%	16 334
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total 0 Councillors	15 567	17 331	17 331	1 364	14 973	15 887	(914)	-6%	16 334
% increase		11.3%	11.3%						4.9%
Other Staff of Entities									
Basic Salaries and Wages	235 133	256 981	256 981	21 306	234 254	235 566	(1 312)	-1%	255 550
Pension and UIF Contributions	4 317	4 668	4 668	408	4 356	4 279	76	2%	4 752
Medical Aid Contributions	16 401	20 191	20 191	1 941	20 258	18 509	1 750	9%	22 100
Overtime	18 951	9 367	9 332	2 339	19 154	8 587	10 567	123%	20 895
Performance Bonus	13 453	15 242	15 242	1 374	12 665	13 972	(1 306)	-9%	13 817
Motor Vehicle Allowance	13 773	15 460	15 460	1 316	14 343	14 171	172	1%	15 647
Cellphone Allowance	94	106	106	9	92	97	(5)	-5%	100
Housing Allowances	13	17	17	1	10	15	(5)	-34%	11
Other benefits and allowances	5 221	5 348	5 348	685	6 324	4 902	1 421	29%	6 899
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	4 862	3 993	3 993	173	3 236	3 660	(424)	-12%	3 530
Postretirement benefit obligations	6 457	-	-	-	-	-	-	-	-
Sub Total 0 Other Staff of Entities	318 675	331 374	331 339	29 549	314 692	303 759	10 933	4%	343 301
% increase		4.0%	4.0%						7.7%
Total Municipal Entities	318 675	331 374	331 339	29 549	314 692	303 759	10 933	4%	343 301
TOTAL SALARY, ALLOWANCES & BENEFITS	334 242	348 705	348 670	30 895	329 665	319 646	10 019	3%	359 635
% increase		4.3%	4.3%						7.6%
TOTAL MANAGERS AND STAFF	318 675	331 374	331 339	29 549	314 692	303 759	10 933	4%	343 301

5.6.6 Actual and revised targets for cash receipts

Supporting table SC9 provides the detail of the cash flow actual and revised targets - setting out receipts by source and payments by type per month. The monthly receipts and payments were R92 million and R121 million respectively. There is still a big challenge in revenue collection as payment exceeds receipts. Revenue enhancement plan is in place to rectify this challenge.

MP307 Govan Mbeki - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M11 May

Description	Ref	Budget Year 2013/14											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		13 103	14 738	13 924	15 748	14 411	17 855	13 562	13 931	14 806	16 084	15 154	(4 122)
Property rates 0 penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-
Service charges 0 electricity revenue		17 987	21 626	22 033	25 338	22 635	23 328	20 387	19 513	21 040	18 277	44 021	126 690
Service charges 0 water revenue		19 542	17 755	17 356	21 455	19 484	23 533	20 380	18 399	19 494	17 786	19 892	54 455
Service charges 0 sanitation revenue		3 132	2 817	3 602	3 968	4 068	4 714	4 173	4 230	4 216	4 238	5 697	14 590
Service charges 0 refuse		4 882	5 965	5 250	5 517	4 975	5 411	4 916	5 407	5 241	5 157	7 130	19 465
Service charges 0 other		19	3	140	(268)	140	646	616	29	813	76	-	7 786
Rental of facilities and equipment		211	237	406	239	193	355	60	248	273	177	211	2 065
Interest earned 0 external investments		157	188	109	140	90	208	95	81	404	167	163	(510)
Interest earned 0 outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	35 955
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		554	429	566	1 168	897	613	139	321	293	354	516	3 870
Licences and permits		0	1	-	0	-	-	3	-	-	-	-	10
Agency services		3 884	9 532	10 384	12 266	5 998	6 981	8 424	3 746	7 021	7 876	1 196	(43 371)
Transfer receipts 0 operating		81 143	1 750	-	-	45 993	-	-	645	91 813	-	-	(24 608)
Other revenue		33 349	24 927	23 947	24 715	23 058	6 387	14 923	57 320	13 667	20 255	3 904	(154 674)
Cash Receipts by Source		177 963	99 968	97 717	110 286	141 942	90 028	87 679	123 869	179 082	90 447	97 885	37 601
Other Cash Flows by Source													
Transfer receipts 0 capital		10 873	-	-	23 425	31 841	-	-	-	42 242	-	-	(21 136)
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	160 870
Proceeds on disposal of PPE		5 841	2 627	1 999	4 946	1 106	1 563	(31)	265	481	3 393	697	12 112
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(164)	66	(95)	100	133	(100)	57	63	(72)	67	67	(123)
Receipt of non0current debtors		(2 585)	(2 792)	(3 903)	(2 722)	(98)	180	(82)	128	275	(5 679)	(5 679)	22 957

Receipt of non-current receivables													
Change in non-current investments	(74)	(69)	(69)	(72)	(79)	(81)	(69)	(65)	(377)	(67)	(67)		1 089
Total Cash Receipts by Source	191 855	99 799	95 649	135 963	174 845	91 590	87 553	124 261	221 630	88 162	92 904		213 370
Cash Payments by Type													
Employee related costs	28 104	27 003	27 508	28 044	27 800	28 406	29 372	29 217	28 496	28 631	29 549		19 242
Remuneration of councillors	1 291	1 286	1 305	1 299	1 300	1 299	1 299	1 817	1 369	1 364	1 346		2 359
Interest paid	408	914	1 046	1 365	1 535	1 723	1 743	1 424	1 956	442	447		(650)
Bulk purchases 0 Electricity	55 954	36 690	53 292	36 229	32 841	31 902	30 339	25 322	8 263	77 138	30 502		(56 361)
Bulk purchases 0 Water & Sewer	13 907	13 020	14 356	33 286	17 452	15 938	15 871	16 227	15 034	31 165	7 000		(55 425)
Other materials	-	-	-	-	-	-	-	-	-	-	-		-
Contracted services	1 182	9 350	8 331	6 449	7 751	3 776	6 753	3 739	11 077	2 981	5 274		12 834
Grants and subsidies paid 0 other municipalities				-	-	-	-	-	-	-	-		55 175
Grants and subsidies paid 0 other	968	1 044	1 547	4 203	4 301	4 269	4 122	4 387	4 235	4 438	4 341		(37 856)
General expenses	146 458	5 860	35 538	349	25 726	14 971	19 383	15 600	82 462	-	42 948		(25 274)
Cash Payments by Type	248 272	95 166	142 922	111 223	118 706	102 285	108 883	97 733	152 893	146 158	121 409		(85 957)
Other Cash Flows/Payments by Type													
Capital assets	16 313	7 510	17 812	5 005	49 623	12 002	1 455	2 803	8 785	3 692	14 560		118 328
Repayment of borrowing		-	2 665	-	-	-	-	-	2 959	-	-		(5 623)
Other Cash Flows/Payments	(13 253)	(1 243)	(1 475)	(384)	1 855	(2 082)	(1 085)	1 460	(5 871)	(85 210)	(14 646)		121 933
Total Cash Payments by Type	251 332	101 433	161 924	115 844	170 184	112 205	109 253	101 996	158 766	64 640	121 323		148 681
NET INCREASE/(DECREASE) IN CASH HELD	(59 477)	(1 633)	(66 275)	20 119	4 661	(20 615)	(21 700)	22 265	62 864	23 522	(28 419)		64 689
Cash/cash equivalents at the month/year beginning:	35 489	(23 988)	(25 621)	(91 897)	(71 778)	(67 116)	(87 731)	(109 431)	(87 166)	(24 302)	(781)		(29 200)
Cash/cash equivalents at the month/year end:	(23 988)	(25 621)	(91 897)	(71 778)	(67 116)	(87 731)	(109 431)	(87 166)	(24 302)	(781)	(29 200)		35 489

5.6.7 Bank reconciliation:

The closing cash book balance of R 32 million (overdrawn) is confirmed by the following:

Bank Reconciliation as at 31 May 2014

Cash book balance			-32 055 743
ADD	Outstanding cheques	5 044 469	
	EFT payments not on statement	33 791 625	38 836 094
Bank Statement Balance			6 780 351

The outstanding cheques are cheque payments to creditors or consumers to whom the municipality owes money which is not cash or banked by the creditors. EFT payments not on statements are payments made but not yet reflected as such on our bank statement

5.6.8 Capital programme performance

Supporting tables SC13a provide the detail of capital expenditure by asset classification for both new and replacement of assets.

Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class								
Infrastructure	158 237	176 370	6 810	81 185	161 673	80 488	49.8%	88 565
Infrastructure 0 Road transport	69 070	73 473	3 260	40 220	67 350	27 130	40.3%	43 876
<i>Roads, Pavements & Bridges</i>	64 070	68 473	3 260	40 220	62 767	22 547	35.9%	43 876
<i>Storm water</i>	5 000	5 000	–	–	4 583	4 583	100.0%	–
Infrastructure 0 Electricity	12 315	7 815	–	(649)	7 164	7 813	109.1%	(708)
<i>Generation</i>	–	–	–	–	–	–	–	–
<i>Transmission & Reticulation</i>	9 115	5 615	–	(649)	5 147	5 796	112.6%	(708)
<i>Street Lighting</i>	3 200	2 200	–	–	2 017	2 017	100.0%	–
Infrastructure 0 Water	5 950	5 750	–	2 624	5 271	2 647	50.2%	2 862
<i>Dams & Reservoirs</i>	1 800	1 600	–	–	1 467	1 467	100.0%	–
<i>Water purification</i>	1 650	1 650	–	–	1 513	1 513	100.0%	–
<i>Reticulation</i>	2 500	2 500	–	2 624	2 292	(332)	-14.5%	2 862
Infrastructure 0 Sanitation	60 402	78 832	3 550	38 990	72 263	33 273	46.0%	42 534
<i>Reticulation</i>	51 102	64 074	3 257	23 071	58 735	35 664	60.7%	25 168
<i>Sewerage purification</i>	9 300	14 758	293	15 919	13 528	(2 391)	-17.7%	17 367
Infrastructure 0 Other	10 500	10 500	–	–	9 625	9 625	100.0%	–
<i>Waste Management</i>	10 500	10 500	–	–	9 625	9 625	100.0%	–
								–
Community	65 000	66 191	2 439	21 387	60 675	39 288	64.8%	23 331
Parks & gardens	10 000	5 000	1 074	7 367	4 583	(2 784)	-60.7%	8 037
Sportsfields & stadia	2 600	2 600	–	–	2 383	2 383	100.0%	–
Swimming pools	–	–	–	–	–	–	–	–
Community halls	3 200	3 200	–	1 987	2 933	946	32.3%	2 168
Libraries	2 000	2 000	–	–	1 833	1 833	100.0%	–
Recreational facilities	28 500	34 691	1 365	12 033	31 800	19 767	62.2%	13 126
Fire, safety & emergency	9 500	9 500	–	–	8 708	8 708	100.0%	–
Security and policing	7 200	7 200	–	–	6 600	6 600	100.0%	–
Cemeteries	–	–	–	–	–	–	–	–
Other	2 000	2 000	–	–	1 833	1 833	100.0%	–
Investment properties	10 000	10 000	–	–	9 167	9 167	100.0%	–
Housing development	10 000	10 000	–	–	9 167	9 167	100.0%	–
Other assets	24 651	57 528	5 311	36 337	52 734	16 397	31.1%	39 640
General vehicles	1 000	1 000	–	–	833	833	100.0%	–
Furniture and other office equipment	2 651	6 026	678	2 881	5 524	2 643	47.8%	3 143
Civic Land and Buildings	4 000	4 000	–	–	3 667	3 667	100.0%	–
Other Land	–	31 841	–	27 931	29 188	1 257	4.3%	30 470
Other	17 000	14 661	4 633	5 525	13 439	7 914	58.9%	6 027
Total Capital Expenditure on new assets	257 888	257 888	310 089	14 560	138 908	284 248	145 340	51.1%

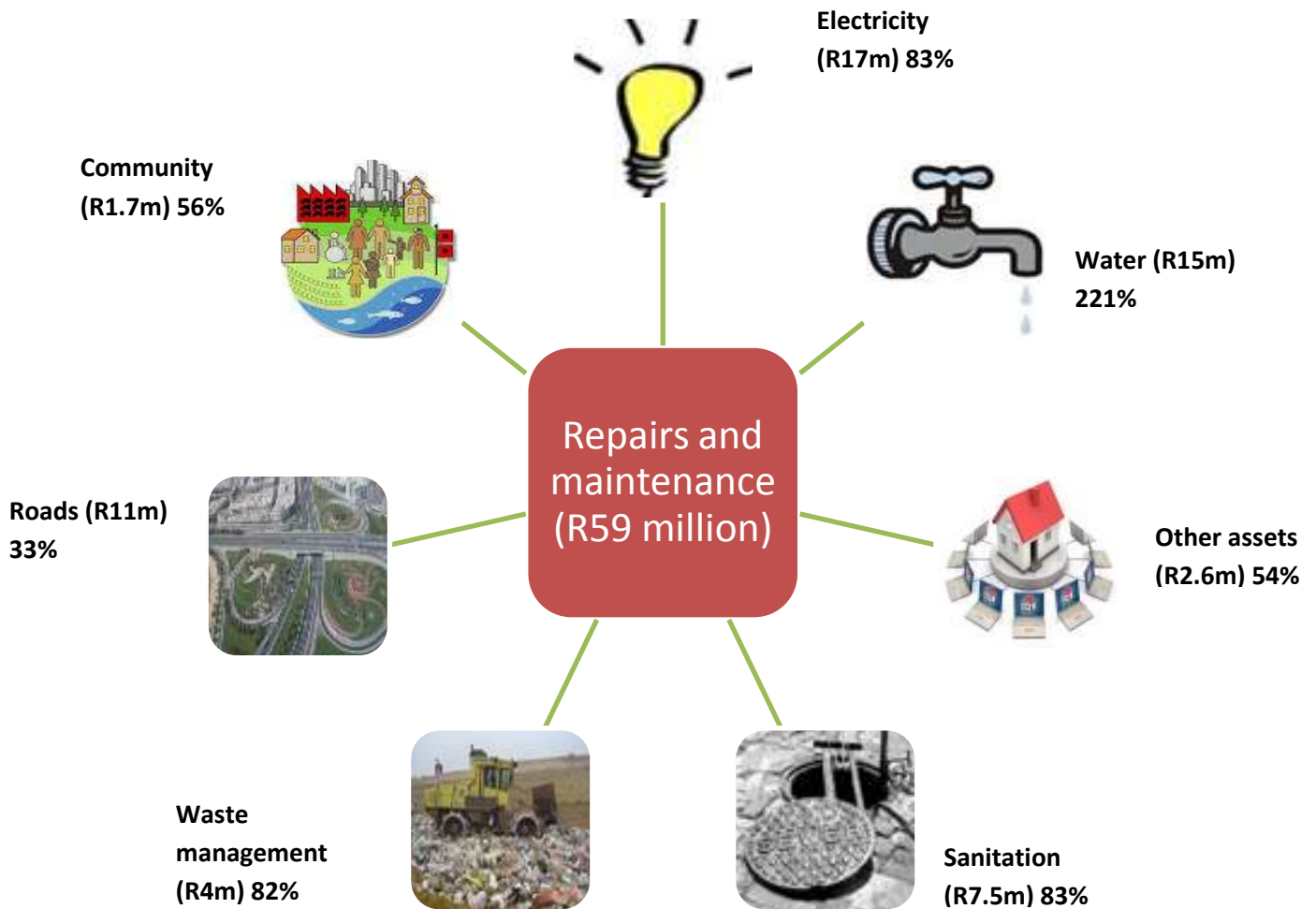
5.6.9 Repairs and maintenance analysis

Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. The repairs and maintenance expenditure to date is R 59 million. There is a deviation of 22% against the planned figure of R76 million.

MP307 Govan Mbeki - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M11 May

Description	2012/13							
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class								
Infrastructure	26 767	93 568	11 251	55 105	68 634	13 529	19.7%	60 114
Infrastructure - Road transport	4 603	64 202	2 476	11 046	30 258	19 212	63.5%	12 050
<i>Roads, Pavements & Bridges</i>	4 156	58 900	1 929	9 673	28 151	18 478	65.6%	10 552
<i>Storm water</i>	447	5 302	547	1 373	2 107	734	34.8%	1 498
Infrastructure - Electricity	11 808	13 421	2 124	17 057	18 916	1 859	9.8%	18 607
<i>Generation</i>	–	–	–	–	–	–	–	–
<i>Transmission & Reticulation</i>	11 125	11 021	1 470	13 480	12 591	(889)	-7.1%	14 705
<i>Street Lighting</i>	683	2 400	654	3 577	6 325	2 748	43.4%	3 902
Infrastructure 0 Water	4 639	6 331	3 494	15 151	6 283	(8 868)	-141.1%	16 529
<i>Dams & Reservoirs</i>	17	27	–	1 557	1 421	(136)	-9.6%	1 699
<i>Water purification</i>	–	–	–	–	–	–	–	–
<i>Reticulation</i>	4 622	6 305	3 494	13 594	4 863	(8 732)	-179.6%	14 830
Infrastructure 0 Sanitation	2 728	6 414	2 040	7 576	8 410	834	9.9%	8 264
<i>Reticulation</i>	2 634	6 200	1 870	7 307	8 268	961	11.6%	7 972
<i>Sewerage purification</i>	94	214	170	268	142	(127)	-89.4%	293
Infrastructure 0 Other	2 988	3 200	1 117	4 275	4 767	491	10.3%	4 664
<i>Waste Management</i>	2 988	3 000	1 117	4 249	4 583	334	7.3%	4 635
<i>Other</i>	–	200	–	26	183	157	85.7%	29
Community	1 551	3 260	–	–	162	162	100.0%	–
Parks & gardens	39	217	–	41	199	158	79.4%	45
Sports fields & stadium	575	772	–	643	1 048	405	38.6%	702
Community halls	–	–	–	–	–	–	–	–
Libraries	–	9	–	1	13	12	90.0%	1
Recreational facilities	–	65	–	–	35	35	100.0%	–
Fire, safety & emergency	17	2 193	0	683	1 047	365	34.8%	745
Other	0	5	–	–	4	4	100.0%	–
Heritage assets	87	177	–	–	162	162	100.0%	–
Investment properties	87	177	–	–	162	162	100.0%	–
Other assets	1 860	4 291	1 011	2 317	3 927	1 610	41.0%	2 528
Plant & equipment	239	829	15	259	760	501	65.9%	282
Computers 0 hardware/equipment	32	1 207	592	721	1 225	504	41.1%	787
Furniture and other office equipment	376	676	87	437	546	109	20.0%	477
Civic Land and Buildings	1 174	1 580	318	901	1 397	496	35.5%	983
Other Buildings	40	–	–	–	–	–	–	–
Intangibles	316	350	18	289	321	31	9.8%	316
Total Repairs and Maintenance Expenditure	30 953	102 789	12 280	59 080	75 553	16 473	21.8%	64 451

Repairs and maintenance spending to date (with percentage of budget spent)



5.7 Additional Reports Annexure

Supply Chain Management

Copy of the Supply Chain Report that comprises of the following items is attached as **Annexure "A"**:

- Deviation from Supply Chain Management process in terms of Section 36 of the regulation.
- Disclosure of Supply Chain Management purchase above R100, 000. **Annexure "B"**:

Insurance Claims

Details of insurance claims for the month are attached as **Annexure "C"**.

10 Highest Debtors per Town

The table shows the 10 highest Outstanding Debtors per Town at the status as at the period ending 31 May 2014.

Fruitless and Wasteful Expenditure

For the month under review, details of fruitless and Wasteful expenditure are attached as **Annexure "D"**. This relate to interest and penalty charged by Eskom for late payment.

ANNEXURES TO THE MONTHLY REPORT

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ANNEXURE A: SCM Deviations**Deviations on the Supply Chain Management Policy for the month ended May 2014.**

Deviations incurred in terms of section 41 of the municipal supply chain management policy and section 36 of the supply chain management regulation in May 2014 amounts to R 118 621.58

Date	Req / Order No.	Company	Description	Amount	Section	No. Quotes Required	No. Quotes Submitted	Reasons for Deviation	MFMA Regulation: Section 36
Goods or services procured or available from a single provider only									
Financial Services									
08/05/2014	64919	Giscoe	Linkages of data to the GIS cadastre set	R25 463.40	Finance expenditure	3	1	Giscoe firm was appointed to do the maintenance to the GIS Cadastrec set that is the basis for linkages of the data.	(1)(a)(ii)
Community Services									
23/05/2014	8891	Park lifting & mining (PTY)ltd	Load test and inspection	R70 370.20	Community service	Advert	1	To Repair vehicles test equipment for brake roller machine at Secunda vehicles testing station.	1(a) (v)
Technical and Engineering									
21/05/2014	98469	BBS limited	Evander main pump station repair of pump	R22 787.98	Water section	1	3	Copper cable was stolen at	1(a) (v)

								Evander m/pump station ,urgent repairs had to done for the pump station to function	
Goods or services acquired on an emergency cases									
There were no exceptional cases where it is impractical or impossible to follow the official procurement process									

ANNEXURE B: Purchases above R100 000**Purchases above R 100,000 for month ended May 2014**

Date of the meeting	Document Number	Description	Awarded to	Amount	Department	Demo0graphic Area	Gender Representative %
02/05/2014	8/3/1-4/2014	Supply and Delivery of Concrete Storm, Water Pipes	Ndluwakho Construction cc	R 183 106.80	TES	GMM	100% Male
02/05/2014	8/3/1-17/2014	Upgrading of Embalenhle Ext 22 Sewer Reticulation Network	Dumezulu General Dealer and Construction	R 33 788 459.43	TES	MP	100% Male
08/05/2014	Order no. N01062	Supply and Delivery of Precast Concrete Manhole Rings of 1000 x 500mm	Mvundla Building Construction	R 158 232.00	TES	GMM	100% Male
25/05/2014	Order no. N01075	Finalisation of Township Proposed Secunda Extension 66	Afriplan cc	R 136 942.00	Planning and development	MP	100% Male

ANNEXURE C: Insurance claims**Insurance Claims for the Month**

The following table below illustrates the insurance claims for month ending 31 May 2014.

Claims lodged.

There are seven incidents of loss that occurred during the month May 2014. Five claims occurred have been reported to the broker. A list of claims lodged and status of all claims is attached as annexure C.

Claim within Excess.

Two claims that occurred during the month May 2014 is within excess.

Claims Completed/ Settled.

One of the claims occurred during the month May 2014 has been finalized, other claims, the unit is still awaiting response from the brokers.

LOSS DATE	DATE REPORTED	CLAIM NO	DESCRIPTION	TYPE	SECTION	AMOUNT	EXCESS	REPORT TO POLICE	DISCIP. ACTION	STATUS OF CLAIMS
Unknown	14/05/2014	0232/14	FMX066MP broken into	Vehicles	Environment	Unknown	2 500.00	Yes		Emailed information to brokers/docs outstanding 14/05/2014
Unknown	14/05/2014	0233/14	HDZ433MP reversed into a pole	Vehicles	Energy	Unknown	2 500.00	Yes		Request completed claim form from dept. 14/05/2014
13/03/2014	14/05/2014	0509/14	FNP463MP hit by stone/Maseko NT	Public liability	Environment	8 987.60	5 000.00	No		Complete-excess payment EFT 28/05/14
24/02/2014	28/05/2014	0510/14	Children shocked/burned uncovered elect box	Public liability	Energy	250 000.00	5 000.00	Unknown		Documents faxed to brokers 28/05/14
02/12/2013	19/05/2014	0823/14	FLM495MP hit by GMM vehicle	Third	Electrical	12 166.41	3 000.00	Unknown		Forward request for

			FMT879MP	party						outstanding documents to workshop 26/05/2014
11/04/2014	13/05/2014	1019/14	BH39TD GP hit pothole/Viviers PJ	Within excess	Roads&water	649.99	20 000.00	No		Requested recommendation from department 15/04/2014
17/05/2014	26/05/2014	1020/14	Powerurge damage 12 Stella ave Bethal	Within excess	Energy	3 414.77	5 000.00	No		Requested recommendation from department 26/05/2014

ANNEXURE D: 10 Highest Debtors per town

The following tables indicates the 10 highest outstanding debtors per town as at 30 May 2014

May 2014

Bethal

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments *
651391	071929	AJ Gibson	0007/0001/00000502/00001/000	5,683.57	2,773.27	Own/Occ	Cut-off	According to Revco account must go to legal.
654179	131622	Shabalala MR	0007/0011/00000701/00001/000	236,124.00	1,044.22	Own/Occ	Cut-off	Amount transferred from occupier to the owner, cut-off follow up will be done.
658306	091321	Intervalve	0007/0017/00002471/00000/000	102,221.20	71,657.06	Occupier	Cut-off	Paid R94154.00 on the 07/04/2014 and promise to pay balance month end April.
657985	091000	Mashiloane LP	0007/0023/00004628/00000/000	64,155.73	949.79	Own/Occ	Cut-off	Cut done amount still outstanding.
654518	087533	Nasionale	0007/0014/00002462/00099/000	468,296.45	67,897.8	Occupier	Cut-off	According to Cronje de Waal, the matter is still in court.

		Aartappel	000		1			
651852	126109	OK Groceries	0007/0001/00000719/00043/000	163,612.01	94,696.39	Occupier	Cut-off	Will pay arrear balance at the end of April.
650297	083312	TMG Trust	0007/0001/00000114/00001/000	147,701.62	2,684.40	Owner	N/A	According to Fortune, there's a query on this account.
654221	123991	PTY Props 309 PTY	0007/0011/00000712/00002/000	156,750.91	31,419.15	Own/Occ	Not-cut	Paid R100,000.00 on the 07/04/2014.
652344	085320	Gereformeerde Stigting	0007/0001/00004851/00000/000	243,809.74	35,279.29	Own/Occ	Cut-off	Query with Cheryl still pending.
654508	085586	Lots HDA	0007/0014/00002272/00000/000	143,009.93	3,655.08	Owner	N/A	Owner paid R5000.00 and must sign AOD.

* AOD – Agreement / Acknowledgement of Debt

Secunda

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments
114563	014564	Gert Sibande District	0001/0025/00008295/00001/001	459,544.00	35,190.16	Owner	N/A	According to Dicksy they will be sending a report to council about the outstanding balance.
101190	001189	Albany Bakery	0001/0003/00008444/00000/000	590,459.80	276,618.77	Occupier	Not Cut	Send Statements to client for payment to Sagrie Govender from Tiger Brands
101664	205618	D W S Secunda CBD	0001/0043/00008730/00000/000	222,743.12	53,192.56	Occupier	Not Cut	According to the debtor there's a query on account with Sonto (Billing).
114904	014905	Kunene EM	0001/0031/00090071/00104/001	158,294.45	1,503.59	Occupier	Closed	According to Revco they cannot trace the debtor; therefore account must go to legal.
122980	119045	Grand Palace Trading	0001/0025/00008298/00900/000	379,426.05	244,899.16	Occupier	Not Cut	According to the debtor there's a query on account with Angelique (Billing).
110229	015050	Van Wyk	0001/0019/00006467/00000/000	125,489.47	760.26	Occupier	Closed	Account is under administration and closed.

112739	021093	Sasol Synfuels	0001/0035/00008488/00000/000	7,611,516.00	845,724.00	Owner	N/A	Still waiting for the confirmation whether the proper belongs to Sasol.
123282	203922	Sasol Pension Fund	0001/0043/00008730/00000/000	181,357.61	30,667.91	Occupier	Not Cut	We call client and left voice message
112167	012799	Barkley IJ	0001/0022/00007455/00000/000	74,425.39	1,652.98	Own/Occ	Cut-off	Cut Off was done; therefore follow up will be done.
109847	120853	Sikhosana PRO 1 PTY	0001/0017/00008423/00001/000	1,246,73.61	17,290.22	Own/Occ	Not Cut	Query on account – Elmory (Billing).

Charl Cilliers

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments
600154	082645	ZEW CC	0006/0001/00000102/00000/000	107,933.06	5,313.51	Own/Occ	Not-Cut	Moratorium on water restriction.
600078	082569	Nel BAD	0006/0001/00000058/00000/000	66,256.11	1,202.65	Own/Occ	Not-cut	Moratorium on water restriction.
600114	082605	Mphithi T	0006/0001/00000081/00000/000	47,942.00	692.29	Own/Occ	Not-cut	Moratorium on water restriction.
600160	082651	Mqalekana DS	0006/0001/00000106/00000/000	64,771.36	1,051.94	Own/Occ	Not-cut	Moratorium on water restriction.
600458	082949	Benadie LS	0006/0001/00000283/00000/000	62,048.86	1,064.81	Owner	N/A	Moratorium on water restriction.
600293	082784	Van Antwerp AC	0006/0001/00000186/00000/000	52,473.06	511.87	Owner	N/A	Moratorium on water restriction.
600372	082863	Botha WA	0006/0001/00000235/00009/000	59,856.38	1,267.32	Owner/Occ	Not-cut	Moratorium on water restriction.
600029	082520	Joynt CW	0006/0001/00000021/00000/000	51,316.13	752.24	Owner	N/A	Moratorium on water restriction.

600075	082566	Nel BAD	0006/0001/00000057/00000/000	49,804.87	660.91	Owner	N/A	Moratorium on water restriction.
600069	082560	Adendorff M	0006/0001/00000053/00000/000	53,108.95	956.09	Own/Occ	Not-cut	Moratorium on water restriction.

Leslie

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments *
800976	104635	Express Engineering	0010/0034/00000057/00099/000	105,220.03	963.19	Owner	N/A	According to Revco the AOD signed is being honoured.
800933	104592	Leslie Muslim Education	0012/0003/00000999/00000/000	260,016.91	1,176.22	Owner	N/A	According to Revco they have closed the account.
800117	119626	Pearlstar Investment	0010/0001/00000300/00000/000	216,940.19	7,967.39	Owner	N/A	According to Revco the AOD signed is being honoured.
800010	103669	Jordan CSNS	0010/0034/00000239/00001/000	229,765.99	4,055.98	Own/Occ	Cut-off	According to Revco the AOD signed is not being honoured.
800908	117700	Younes AS	0010/0006/00000913/00000/000	161,074.94	1,165.40	Own/Occ	Not-cut	According to Revco account is uncollectable.
801021	104680	Magic Eye Trading CC	0010/0034/00000123/00000/000	166,037.27	254,274	Own/Occ	Cut-off	According to Revco they are closing this file.
800699	104358	Maseko MS	0010/0004/00000752/00000/000	113,037.11	1,030.13	Own/Occ	Cut-off	According to Revco the AOD signed is not being honoured.
800688	104347	Shili JB	0010/0004/00000741/00000/000	109,667.70	1,202.44	Own/Occ	Cut-off	According to Revco the AOD signed is not being honoured.
801062	104721	Nkomo PN	0010/0034/00000186/00000/000	1,105,023.82	1,534.86	Own/Occ	Cut-off	According to Revco debtor is being deceased.
800117	103775	Sulman MI	0010/0001/00000300/00000/000	62,447.81	1,599.67	Occupier	Cut-off	According to Revco the AOD signed is being honoured.

* AOD – Acknowledgement of Debt

Embalenhle

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0off	Comment *
249546	122389	Double Ring Trading 62	0002/0013/00027777/00000/000	2,025,971.29	917,177.37	Occupier	Cut-off	According to GMM Legal section the account is still pending.
237238	060127	Buthelezi TB	0002/0016/00024139/00000/000	213,206.05	6,264.61	Own/ Occ	Not-cut	The debtor is unable to pay due to unemployment
202238	025127	Nkosi MG	0002/0006/00005627/00000/000	225,076.10	4,559.07	Own/ Occ	Not-Cut	Debtor is deceased, partner has not come to pay
200767	023656	Mngomezulu EM	0002/0004/00002868/00099/000	425,885.68	5,943.81	Owner/Occ	Cut-off	Debtor is deceased, partner is not paying, electricity disconnected
228578	123907	Stand & Shine Skill Centre	0002/0030/00002087/00000/001	2,550.92	2,166.08	Occupier	Cut-off	According to Cronje the debtor is paying the arrangement made at their offices.
228561	51450	Jiyane LJ	0002/0030/00002082/00000/000	190,717.57	4,060.15	Own/ Occ	Cut-off	Electricity is disconnected. No payment made.
228553	051442	Thwala EM	0002/0030/00002080/00000/000	202,349.17	2,363.82	Owner/Occ	Cut-off	Electricity still disconnected. No payment made
213592	036481	Khoza W	0002/0014/00010139/00000/000	74,784.15	5,767.60	Owner/Occ	Not-cut	According to Revco new AOD is signed with debtor.
215352	038241	Mlotshwa MP	0002/0014/00011561/00000/000	10,422.55	770.14	Owner/Occ	Not-cut	According to Revco accounts is closed but have not send back all files to GMM.
219170	042059	Mahlangu D	0002/0017/00017634/00000/000	8,946.15	2,968.99	Owner/Occ	Not-cut	According to Revco there is still no payment made.

* AOD – Agreement / Acknowledgement of Debt

Lebohang

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0Off	Comments
856860	111628	Mashinini JE	0011/0017/00007047/00000/000	290,164.61	640.63	Own/Occ	N/A	Moratorium on water restriction.
851650	106418	Pura PM	0011/0009/00001246/00000/000	276,117.55	4,558.73	Own/Occ	N/A	File is closed at Revco.
850068	104836	Malaza FL	0011/0002/00000155/00000/000	171,401.29	3,606.62	Own/Occ	N/A	File is closed at Revco.
850518	105286	Mabena NE	0011/0005/00000442/00000/000	200,574.17	1,209.87	Own/Occ	N/A	File is closed at Revco.
856452	111220	Buthelezi NM	0011/0017/00006780/00000/000	191,444.97	1,110.30	Own/Occ	N/A	Moratorium on water restriction.
856120	110888	Manana E	0011/0017/00006605/00000/000	168,421.72	879.85	Occupier	N/A	Moratorium on water restriction.

856925	111693	Khoza E	0011/0017/00007090/00000/000	166,467.32	907.36	Own/Occ	N/A	Moratorium on water restriction.
855609	110377	Vilakazi SS	0011/0016/00009466/00000/000	169,329.58	1,154.84	Own/Occ	N/A	File is closed at Revco.
852199	106967	Thwala BJ	0011/0009/00001573/00000/000	192,481.99	1,945.82	Own/Occ	N/A	File is closed at Revco.
851840	106608	Emthethweni T	0011/0009/00001340/00000/000	197,872.45	1,253.26	Own/Occ	N/A	Moratorium on water restriction.

Kinross

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments *
401754	065809	Singh C	0003/0017/00002366/00000/000	1,732.91	858.71	Owner	N/A	Tracing of the owner is still pending.
400805	072231	Terry BA/ T	0003/0012/00001342/00000/000	47,282.65	916.71	Owner	N/A	Rental attachment must be sent to the occupier.
404960	069015	Nene TF	0003/0025/00004199/00000/000	58,090.10	1,615.30	Own/Occ	Cut-off	Electricity is still disconnected.
401459	065514	Sukhari SR	0003/0017/00002253/00000/000	50,660.52	817.19	Owner	N/A	Tracing of the owner is still pending.
400511	064566	Fourie MCPC	0003/0007/00001250/00001/000	39,755.85	2,777.67	Owner	N/A	The debtor signed AOD at Revco but no payment made.
400368	064423	Dhlahdla TT	0003/0006/00001194/00000/000	4,573.70	285.53	Owner	N/A	According to Revco they will send all closed accounts back to GMM.
402662	119845	Park Lifting & Mining	0003/0018/00002802/00000/000	38,264.42	6,604.06	Owner	N/A	Tracing of the owner is still pending.
405829	069884	Petratos C & Grivas D	0003/0056/00000020/00001/000	45,570.60	983.58	Owner	N/A	Tracing of the owner is still pending.
400192	064247	Stenos NJ	0003/0002/00000090/00000/003	113,833.86	8,413.39	Occupier	Cut-off	According to Revco they will send all closed accounts back to GMM.
404382	068437	SC Katlego Cleaning	0003/0024/00003622/00000/000	27,064.40	2,527.87	Own/Occ	Cut-off	According to Revco they will send all closed accounts back to GMM.

Trichardt

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0Off	Comments *
501577	117059	Nieuwoudt Eiendomme	0004/0001/00000358/00015/ 000	60,857.95	1,661.27	Owner	N/A	Debtor promised to sign Debt Incentive Scheme month end April 2014.
503273	204020	Southern Breeze Trading	0004/0001/00000455/00000/ 000	105,609.09	6,401.84	Owner	N/A	The debtor wants to raise money in order to come back and sign the Debt Incentive.
500007	070512	African Oxygen	0004/0001/00000004/00000/ 000	53,782.18	2,513.03	Owner	N/A	According to the debtor our bank recon section allocates one account instead of two accounts.
501481	071986	Lemmer Eiendomme	0004/0001/00000356/00012/ 000	47,846.98	784.59	Owner	N/A	Still tracing the owner.
501208	123532	Sight Full 1112CC	0004/0001/00000292/00000/ 004	45,508.29	1,411.99	Occupier	Cut-off	Cut-off done, but no payment made.
502543	073048	Janse Van Vuuren WJ	0004/0001/00000384/00009/ 000	39,903.44	5,599.99	Own/ Occ	Cut-off	Follow up done, electricity is still disconnected.
500133	121804	Du Plessis	0004/0001/00000057/00000/ 000	622,953.92	840.39	Occupier	Cut-Off	Account is under administration.
507341	070831	Trichardt Rugbyklub	0004/0001/00000125/00000/ 000	9,889.51	938.98	Occupier	Cut-off	Cannot trace the occupier.
500222	070727	Mopema Construction	0004/0001/00000079/00000/ 001	13,501.07	976.02	Occupier	Cut-off	According to Revco account must go to Legal.
502192	072697	Pieterse MD	0004/0001/00000373/00014/ 000	35,870.73	2,239.29	Owner	N/A	Account combined, owner paid R10000.00 on the 25/04/2014.

Evander

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0Off	Comments *
553523	077691	Weston Global Inv.	0005/0002/00002146/00000/000	23827.49	23705.38	Owner/Occ	Cut-off	Cut Off was done; therefore follow up will be done.
551904	076072	New Heights	0005/0002/00001415/00000/000	200869.52	5951.67	Owner/Occ	Cut-off	Cut Off was done; therefore follow up will be done.
551932	129641	Westak CW	0005/0002/00001423/00000/000	55398.00	6728.51	Occupier	Cut-off	Follow up done.
558303	118359	Vange Construction	0005/0002/00001890/00099/000	66591.69	3502.86	Occupier	Cut-off	Follow up done.
558302	117091	Manana MN	0005/0002/00000615/00000/000	55488.86	290.89	Occupier	Cut-off	Cut Off was done; therefore follow up will be done.
557214	081382	Professional Hair Salon	0005/0054/00000616/00000/002	104312.14	1890.14	Occupier	Cut-off	Cut Off was done; therefore follow up will be done.
550086	126575	Van Der Merwe FJ	0005/0050/00001890/00045/0027	42945.28	840.92	Owner	N/A	Cut Off was done; therefore follow up will be done.
554471	012733	Strijdom WJF	0005/0004/00002110/00001/000	13599.20	1232.19	Owner/Occ	Cut-off	Cut Off was done; therefore follow up will be done.
553293	077461	Power Build	0005/0002/00001840/00000/003	46462.24	3191.03	Occupier	Cut-off	Follow up done.
553893	078058	High Echelon Trading	0005/0004/00001959/00000/000	51111.88	2649.06	Owner	N/A	Rental Attachment Issued.

* AOD – Agreement / Acknowledgement of Debt

Emzinoni

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0Off	Comments
706384	098983	Ntuthuko Restaurant	0008/0010/00002142/00001/009	653409.96	81950.08	Own/Occ	Cut-off	Account is closed at Revco and files will be sent to GMM.

705752	098351	Alex Coal and Wood	0008/0010/00001565/00000/000	264323.89	1789.11	Own/Occ	Not-cut	According to Revco account is closed.
700248	092847	Sihlali EK	0008/0002/00003435/00000/000	235965.01	11587.30	Own/Occ	Cut-off	According to Revco account is on hold till further notice.
706252	098851	Maseko AV	0008/0010/00002031/00000/000	119426.22	2055.41	Own/Occ	Cut-off	Electricity is disconnected.
700789	093388	Sibande Dm	0008/0004/00003880/00000/000	115753.75	1851.75	Own/Occ	Cut-off	Electricity is disconnected.
704993	097592	Emthonjeni Beerhaal	0008/0010/00000348/00000/000	100008.55	957.80	Owner	N/A	Tracing of the owner is still pending.
706080	129563	Thandanani Old Age	0008/0010/00001871/00000/000	99313.39	3272.72	Occupier	Cut-off	Electricity is disconnected.
706058	098657	Emzinoni Bottle Store	0008/0010/00001853/00000/000	114925.52	682.51	Owner	N/A	The debtor's goods were attached.
700216	092815	Shabalala NM	0008/0002/00003404/00000/000	126881.57	1618.98	Occupier	Cut-off	Account closed. According to Revco closed account will be sent back to GMM.
705302	097901	Giant Bottle Store	0008/0010/00001147/00000/001	98273.96	1270.70	Occupier	Cut-off	Electricity is disconnected.

Farms

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	CutOff	Comments
901291	086214	Nestle (South Africa)	0012/0002/00000150/00078/000	560980.88	13087.18	Own/Occ	N/A	No payment made.
900629	105224	Eskom Holding Limited	0012/0002/00000108/00025/000	1320021.62	9802.64	Own/Occ	N/A	No payment made.
901646	125578	Apollo E & I Construction	0012/0002/00000291/00099/061	131563.87	798.41	Owner	N/A	No payment made.
901309	204002	AFGRI Operations LTD	0012/0002/00000150/00128/000	316257.88	17564.46	Owner	N/A	No payment made.

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900856	064559	Fourie PC	0012/0002/00000125/00012/ 000	315361.59	3011.20	Own/Oc c	N/A	No payment made.
902203	125441	Hendriko Landgoed PTY	0012/0002/00000582/00099/ 000	111782.43	2066.44	Owner	N/A	No payment made.
901546	125367	Unitrans Freight (PTY)	0012/0002/00000282/00016/ 000	298163.16	13025.08	Own/Oc c	N/A	No payment made.
901647	125578	Apollo E & I Constr PTY	0012/0002/00000291/00099/ 062	167643.81	1085.63	Owner	N/A	No payment made.
901575	125379	Templemore Trading	0012/0002/00000284/00099/ 015	152516.15	2116.37	Owner	N/A	No payment made.
901377	125279	Oosthuizen JNR	0012/0002/00000256/00029/ 000	302913.41	13502.29	Own/Oc c	N/A	No payment made.

The following table indicates the outstanding school accounts according to age

SCHOOLS

Name of school	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Laerskool Goedehoop	100871/000872	35,245.97	35,245.97	-	-	-	-	Current account due on 07 June 2014
Laerskool Oranjegloed	102424/002424	21,064.48	21,064.48	-	-	-	-	Current account due on 07 June 2014
Hoerskool Oosterland	103871/003872	34,944.25	34,944.25	-	-	-	-	Current account due on 07 June 2014
Highveld Park High School	104193/004194	29,897.35	29,897.26	0.09	-	-	-	Current account due on 07 June 2014
Highveld Park High	104195/004195	23,803.28	23,802.90	0.38	-	-	-	Current account due on 07 June 2014
Laerskool Kruijnpark	106477/006477	19,624.70	19,624.67	0.03	-	-	-	Account is paid to date on 27 May 2014
Hoerskool Secunda	119246/019245	65,725.06	35,228.47	30,196.59	300.00	-	-	Account is paid to date on 28 May 2014
		12,736.62	6,520.13	5,916.93	299.56	-	-	Account resubmitted to the department

Highveld Ridge Pre Primary	119838/019838							
Biem Bam Kleuterskool	119838/019840							Closed account
Highveldridge Prim School	119842/019842	20,915.03	18,925.64	1,989.39	-	-	-	Account resubmitted to the department
Laerskool Secunda	120938/020938	14,392.57	14,392.57	-	-	-	-	Current account due on 07 June 2014
Department of Education	121988/021989	21,914.89	21,548.75	366.14	-	-	-	Account due on 07 June 2014
Lifaletu Prim School	200768/023657	8,177.53	134.50	134.50	134.50	7,774.03	21,238.02	Paid R43 506.53 on 20 May 2014
Lifaletu Caretaker House	200775/023664	-	-	-	-	-	-	Closed account
Kusasaletu Sec School	201227/024116	-	-	-	-	-	2,959.18	Current account is paid to date
Kiriyatswana Sec School	204196/027085	10,833.16	10,238.77	594.39	-	-	-	Account due on 07 June 2014
Isibanisezwe Prim School	205015/027904	28,827.03	7,809.41	13,215.91	4,850.53	2,951.18	-	Account resubmitted to the department
Alan Makhunga Prim School	205307/028196	9,891.89	9,891.62	0.27	-	-	-	Current account due on 07 June 2014
Basizeni School	208671/031560	3,838.78	3,838.60	0.18	-	-	4,327.85	Current account due on 07 June 2014
*Shapeve Prim School	212464/035352	8,124.46	7,485.65	638.81	-	-	-	Current account due on 07 June 2014
KI Twala Secondary School	213891/036780	14,391.81	11,655.41	2,736.40	-	-	-	Current account due on 07 June 2014
Vukuzithathe Prim School	214952/037841	10,915.37	8,462.33	2453.04	-	-	4446.05	Current account due on 07 June 2014
Maphala Gulube Prim School	217374/040263	6,567.99	5,909.94	658.05	-	-	-	Current account due on 07 June 2014
		6,200.46	4,517.18	1,683.28	-	-	-	

Buyani Primary School	228010/050899							Current account due on 07 June 2014
Sizwakele Secondary School	228012/050901	12,153.75	12,153.75	-	-	-	10,603.54	Current account due on 07 June 2014
Thorisong Prim School	228016/050905	88,611.75	22,455.91	19,982.36	14,372.78	31,800.70	-	Paid R50 000 on 22 May 2014 and concluded AOD to pay R1000 installment on arrears.
Mbalenhle Primary School	228046/050935	8,700.80	8,700.41	0.39	-	-	-	Current account due on 07 June 2014
Tholukwazi Primary School	228050/050939	5,234.25	4,317.73	916.52	-	-	-	Current account due on 07 June 2014
Zamokuhle Primary School	228086/050975	4,782.99	4,782.99	-	-	-	-	Current account due on 07 June 2014
*Thomas Nhlabathi Sec School	228617/051506	-	-	-	-	-	-	Account is paid to date
D.E.T (Teachers Centre)	248976/120925	-	-	-	-	-	-	Account is paid to date
Kinross Primary School	400003/124065	2,912.55	2,912.55	-	-	-	-	Current account due on 07 June 2014
T/Grove Primary School	401632/065686	11,420.53	11,420.53	-	-	-	-	Current account due on 07 June 2014
Sasolia Primary School	402613/066667	10,121.59	10,121.59	-	-	-	-	Current account due on 07 June 2014
Laerskool Trichardt (Die Hoof)	500328/070833	-	-	-	-	-	-	Account is paid to date
Laerskool Trichardt	500329/070832	-	-	-	-	-	-	Account is paid to date
Laerskool Hoeveld	550901/075069	11,594.53	11,594.53	-	-	-	-	Paid R8 198 on 26 May 2014, R3396.53 due now on 07 June 2014
Hoerskool Evander	551072/075240	36,461.08	36,461.08	-	-	-	-	Current account due on 07 June 2014
		4,526.43	4,227.22	299.21	-	-	-	

Tinki Tonki Kleuterskool	552497/076664							Account due on 07 June 2014
Department of Education	553304/077472	11,994.23	7,459.29	4,029.50	505.44	-	-	Account resubmitted to the department
T P Straten Primary School	557761/081929	45.63	45.60	-	-	0.03	-	Account due on 07 June 2014
H M Swart	651985/085000	8608.23	6,336.64	2,271.59	-	-	-	Current account due on 07 June 2014
M D Coovadia Skool	653659/086673	2618.03	904.53	1,091.08	182.72	439.7	-	Account due on 07 June 2014
Jim Van Tonderskool	654049/087063	72463.34	69,998.97	2,464.37	-	-	-	Current account due on 07 June 2014
Laerskool M V Niekerk	655302/088316	6781.31	6,781.31	-	-	-	-	Current account due on 07 June 2014
Lamilile Dep. Of Education	656444/098679	1841.63	1,841.63	-	-	-	-	Current account due on 07 June 2014
Ikhwezi Primary School	659586/119612	-	-	-	-	-	-	Account is paid to date
AD Nkosi Sekondere Skool	700189/092788	26354.37	11,520.82	14,833.55	-	-	-	Paid R14 834 on 23 May 2014
Langelihle Primary School	700388/092987	5915.67	4,888.48	1,027.19	-	-	-	Current account due on 07 June 2014
Sakhisizwe L.P. School	700473/093072	6,128.97	3,097.08	3,031.89	-	-	-	Account resubmitted to the department
Vukanini H.P. School	704987/097586	-	-	-	-	-	-	Account is paid to date
Imbekezele L.P. School	704988/097587	26,631.10	12,548.27	9,225.72	4,794.06	63.05	-	Account resubmitted to the department
Thandanani School	705002/097601	3,817.08	3,817.08	-	-	-	-	Current account due on 07 June 2014
Emzinoni High School	706523/099122	7,700.84	7,700.84	-	-	-	-	Current account due on 07 June 2014
Chifef Ampie Mayise Sec School	850198/104964	-	-	-	-	-	-	Account is paid to date
Petrus Maziya Primary	851063/105830	768.55	156.11	154.98	153.84	303.62	-	Paid R612.00 on 27 May 2014

School								
Vukuqhakaze Sec School	854201/108969	287.26	75.86	72.9	12.93	125.57	1,926.38	Account due on 07 June 2014
Sidingulwazi Primary School	854878/109646	-	-	-	-	-	-	Account is paid to date
Mpumelelo Primary School	859990/114758	-	-	-	-	-	-	Account is paid to date
Kinross Laerskool	900836/069956	3,669.25	3,669.25	-	-	-	-	Paid in full R3 669.25 on 28 May 2014, account I paid to date now.
Kinross Laerskool	900848/069956	-	-	-	-	-	-	Account is paid to date
Ethokomala School	900860/069968	26,762.75	26,762.75	-	-	-	-	Current account due on 07 June 2014
Fernandi Meisies Koshuis	902304/091360	7,726.05	7,726.05	-	-	-	-	Current account due on 07 June 2014
Liebenhof Seuns Koshuis	902305/091368	7,839.42	7,839.42	-	-	-	-	Current account due on 07 June 2014
Hoerskool Hoogenhout	902308/091371	78,573.33	33,065.11	45,508.22	-	-	-	aid R45 508.00 on 27 May 2014, only current account due on 07 June 2014
		911,079.97	676,521.90	165,493.85	25,606.36	43,457.86	45,501.02	

HEALTH

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Dept Van Gesondheid En	201225/24114	36,261.23	20,369.86	13,329.85	2,561.52	-	-	Account resubmitted to the

Welsy								department
Dept Van Gesondheid & Welsyn	215029/037918	4,811.89	2,483.89	2,176.58	151.42	-	-	Paid R797. 00 on 28 May 2014
Dept Of Social Development	228022/127448	-	-	-	-	-	-	Account is paid to date
Dept Van Gesondheid En Welsy	228630/051519	409.54	350.69	58.85		-	-	Current account due on 07 June 2014
Paulina Morapedi Clinic	241825/129646	46.79	46.79	-	-	-	-	Current account due on 07 June 2014
Department Of Health & Welfare	551849/076016	18,552.71	8,060.45	6,301.50	4,190.76	-	-	Paid R21 662.92 on 28 May 2014
Department Of Health & Welfare	651866/76016	8,908.79	3,951.53	4,128.69	828.57	-	-	Account resubmitted to the department
Lebohang Community Health Centre	850152/126753	1,297.82	1,297.82	-	-	-	-	Current account due on 07 June 2014
Chief Ampie Mayisa Hospital 2	900978/075086	11,990.71	10,344.29	1,646.42	-	-	-	Account resubmitted to the department
Chief Ampie Mayisa Hospital 2	900979/75086	2,437.02	2,437.02	-	-	-	-	Current account due on 07 June 2014
Bethal Hospitaal	901295/091333	238,375.10	107,837.10	99,277.54	31,260.47	-	-	Account resubmitted to the department
Chief Ampie Mayisa Hospital 2	902222/075086	59,960.10	59,921.86	38.24	-	-	-	Current account due on 07 June 2014
Chief Ampie Mayisa Hospital 2	902223/075086	2,832.56	2,832.56	-	-	-	-	Current account due on 07 June 2014
		385,884.20	219,933.80	126,957.70	38,992.74	-	-	

ROADS

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Hoof Prov Inspekteur	900964/070001	85,938.55	20,704.28	19,257.00	18,046.03	27,931.24	-	Paid R45 977.27 on 30 May 2014, but not yet allocated

DO R S A Paaie Department	650321/083335	4,166.63	4,166.63	-	-	-	-	Account due on 07 June 2014
		90,105.18	24,870.91	19,257.00	18,046.03	27,931.24	-	

DEPARTMENT OF PUBLIC WORKS

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Magistrate Office Secunda	100007/000007	20,386.04	19,656.10	729.94	-	-	-	Account due on 07 June 2014
SAP DEPT of Public Works	106720/116649	14,676.68	14,585.78	90.90	-	-	-	Account due on 07 June 2014
Department of Labour	108081/008079	1,968.37	1,968.37	-	-	-	-	Current account on 07 June 2014
S.A.P Dept Gemeenskapsontw	121286/021287	76,537.83	75,551.03	986.80	-	-	-	Account due on 07 June 2014
Departement Openbare Werk	228625/051514	24,742.16	13,654.38	10,923.82	163.96	-	-	Account resubmitted to the department
Department O Labour Emba	228662/051551	10,352.87	262.74	261.25	259.76	9,569.12	-	Account resubmitted to the department
S A P Office Kinross	402652/066706	8,736.18	8,612.99	123.19	-	-	-	Account due on 07 June 2041
S A P Kantore (Trichardt)	500282/070786	13,257.69	13,185.10	72.59	-	-	-	Account due on 07 June 2014
Police Flats Evander	551984/076150	2,099.30	1,940.60	158.70	-	-	-	Account due on 07 June 2014
S A P Kantore Evander	553260/077427	16,038.94	16,038.94	-	-	-	-	Current account due on 07 June 2014
S A P Office Evander	553262/077429	-	-	-	-	-	-	Account is paid to date
Correctional Service	553394/077562	1,321.66	1,291.64	30.02	-	-	-	Account due on 07 June 2014
Direkteur Generaal	557765/081932	-	-	-	-	-	-	Account is paid to date

Die Streekverteenwoordiger	600361/082851	667.55	667.55	-	-	-	-	Current account due on 07 June 2014
DEPT of Labour Bethal	650215/083230	4,018.87	3,953.28	65.59	-	-	-	Account due on 07 June 2014
DEPT of Home Affairs Bethal	650521/083536	3,075.05	2,962.46	112.59	-	-	-	Account due on 07 June 2014
Correctional Service Office	651778/084793	3,580.96	3,458.38	122.58	-	-	-	Account due on 07 June 2014
Magistrates Office Bethal	651876/084890	6,691.00	6,409.47	281.53	-	-	-	Account due on June 2014
R S A Polisie & Housing Bethal	651882/084897	18,778.74	18,494.66	284.08	-	-	-	Account due on 07 June 2014
R S A Polisie & Housing Bethal	651883/084980	118.99	116.21	2.78	-	-	-	Account due on 07 June 2014
D O W	651884/084911	1,367.16	1,311.65	55.51	-	-	-	Account due on 07 June 2014
D O W	658399/091414	-	-	-	-	-	-	Account is paid to date
Emzinoni Police Station	705647/098245	10,143.66	9,939.46	204.20	-	-	-	Account due on 07 June 2014
DEPT Openbare Werke	800154/103813	192.87	190.04	2.83	-	-	-	Current account due on 07 June 2014
DEPT Openbare Werke	800155/103814	6,026.40	5,927.70	98.70	-	-	-	Account due on 07 June 2014
DEPT Openbare Werke	800156/103815	309.90	302.75	7.15	-	-	-	Account due on 07 June 2014
DEPT Openbare Werke	800157/103816	-	-	-	-	-	-	Account is paid to date
Geluk Prison Bethal	901385/091315	-	-	-	-	-	-	Account is paid to date
Old Prison Office Bethal		5,494.3	5,375.38	92.93	12.00	13.99	-	Account due on 07 June 2014

	902316/091298							
Bethal Kommando	902317/091299	215.57	210.65	4.92	-	-	-	Current account due on 07 June 2014
Republiek Van Suid Afrika	902320/091669	24,029.75	519.07	516.18	459.68	22,534.82	-	Account resubmitted to the department
Bethal Prison	902322/091323	297,470.17	288,473.00	8,997.15	-	-	-	Account resubmitted to the department
Bethal Prison	902323/091323	41,409.07	40,810.25	598.82	-	-	-	Account resubmitted to the department
Bethal Prison	902324/091323	563,915.25	501,964.3	61,950.95	-	-	-	Account resubmitted to the department
TOTALS		1,177,623.00	1,057,834.00	86,775.70	895.40	32,117.93	-	

ANNEXURE E: Fruitless and wasteful expenditure

Supplier Name	Reference Number	Amount	Period
Eskom	INV.550	71.46	April 2014 55
Eskom	2492	274.28	April 2014 69
Eskom	98614	162.10	April 2014 77
Eskom	6339	4136.05	April 2014 GRAC
Eskom	852	265 083.41	April 2014 Secunda
Eskom	2361	132 110.49	April 2014 Evander
Eskom	4499	82 421.21	April 2014 Kinross
Eskom	2406	92 277.92	April 2014 Emba 75
Eskom	8301	143 480.15	April 2014 Bethal
TOTAL		720 017.07	