



Monthly Budget Statement

MFMA Section 71 Report

June 2014

Govan Mbeki Local Municipality

Table Of Contents

1. Introduction	3
1.1 Purpose.....	3
1.2 Background.....	3
2. Section 13: Quality Certification by Accounting Officer	4
3. Executive Summary	5
3.1 Budget Summary statement	5
3.2 Key Financial indicators	7
3.3 Ratio Analysis	8
4. Monthly statements	9
4.1 Financial Performance (Revenue and expenditure).....	9
4.2 Financial Performance (Standard classification)	11
4.3 Financial Performance (Revenue and expenditure per Municipal vote)	12
4.4 Financial Position	13
4.5 Cash flow statement	14
4.6 Capital expenditure.....	15
5. Detailed analysis on balances	16
5.1 Loans & Investments	16
5.2 Debtors.....	17
5.3 Creditors.....	21
5.4 Capital Projects	22
5.5 Stores.....	25
5.6 Supporting Documents – C Schedules.....	27
5.7 Additional Reports Annexure	38
ANNEXURE A: SCM Deviations	41
ANNEXURE B: Purchases above R100 000	42
ANNEXURE C: Insurance claims	43
ANNEXURE D: 10 Highest Debtors per town	45
ANNEXURE E: Fruitless and wasteful expenditure	58

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 **June 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 30 June 2014:

3.1 Budget Summary statement

MP307 Govan Mbeki - Table C1 Monthly Budget Statement Summary - M12 June

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	3 965	183 521	192 601	(9 080)	-5%	183 521
Service charges	698,642	801,167	843,632	56 854	785 338	843 632	(58 294)	-7%	785 338
Investment revenue	3,769	1,292	1,492	59	1 860	1 492	368	25%	37 149
Transfers recognised - operational	193,751	196,735	196,735	226	221 461	196 735	24 726	13%	221 461
Other own revenue	67,238	211,079	177,140	(491)	124 067	177 140	(53 073)	-30%	124 067
Total Revenue (excluding capital transfers and contributions)	1,137,187	1,369,466	1,411,600	60 613	1 316 247	1 411 600	(95 354)	-7%	1 351 535
Employee costs	318,675	331,374	331,339	29 955	344 660	331 339	13 322	4%	344 660
Remuneration of Councillors	15,567	17,331	17,331	1 337	16 310	17 331	(1 022)	-6%	16 310
Depreciation & asset impairment	310,569	85,309	301,760	-	-	301 760	(301 760)	-100%	-
Finance charges	17,710	12,352	4,662	1 884	15 463	4 662	10 800	232%	15 463
Materials and bulk purchases	476,456	499,940	531,940	28 202	430 941	531 940	(100 999)	-19%	430 941
Transfers and grants	31,564	55,175	55,175	4 519	49 485	55 175	(5 690)	-10%	49 485
Other expenditure	65,199	443,520	469,573	30 894	332 589	469 573	(136 983)	-29%	332 589
Total Expenditure	1,235,741	1,445,002	1,711,781	96 791	1 189 449	1 711 781	(522 332)	-31%	1 189 449
Surplus/(Deficit)	(98,554)	(75,535)	(300,180)	(36 178)	126 798	(300 180)	426 978	-142%	162 086
Transfers recognised - capital	107,340	87,245	101,701	-	102 034	101 701	333	0%	102 034
Contributions & Contributed assets	10,539	160,870	195,237	12 325	48 826	195 237	(146 411)	-75%	48 826
Surplus/ (Deficit) for the year	19,325	172,579	(3,242)	(23 853)	277 659	(3 242)	280 901	-8664%	312 947
Capital expenditure & funds sources									
Capital expenditure	132,521	257,888	310,089	6 841	138 470	310 089	(171 619)	-55%	138 470
Capital transfers recognised	114,998	100,395	117,380	9 512	102 632	117 380	(14 748)	-13%	102 632
Public contributions & donations	-	147,720	179,561	-	27 931	179 561	(151 630)	-84%	27 931
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17,523	9,773	13,148	(2 671)	7 907	13 148	(5 241)	-40%	7 907
Total sources of capital funds	132,521	257,888	310,089	6 841	138 470	310 089	(171 619)	-55%	138 470
Financial position									
Total current assets	459,793	395,929	526,144		158 129				158 129
Total non current assets	3,091,128	3,161,088	3,212,989		3 183 270				3 183 270
Total current liabilities	319,488	368,330	464,320		226 866				226 866
Total non current liabilities	173,455	169,202	169,202		169 137				169 137
Community wealth/Equity	3,057,978	3,019,486	3,105,611		2 945 396				2 945 396
Cash flows									
Net cash from (used) operating	36,455	(25,819)	(83,769)	74 302	54 449	(83 769)	138 218	-165%	54 449
Net cash from (used) investing	(11,399)	(60,475)	(137,201)	(8 407)	(101 693)	(137 201)	35 508	-26%	(101 693)
Net cash from (used) financing	(7,686)	(1,616)	(5,922)	(72)	(5 658)	(5 922)	264	-4%	(5 658)
Cash/cash equivalents at the month/year end	35,257	(52,651)	(191,403)	-	(17 417)	(191 635)	174 218	-91%	(17 417)
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	24 340	23 964	15 934	14 265	14 947	13 276	84 371	582 637	773 734
Creditors Age Analysis									
Total Creditors	19 472	34 964	26 084	1 173	725	-	1 286	-	83 705

Comments on the Budget Summary Statement

Operating Revenue

The overall performance on the revenue component is 7 % below the budget. The performance below target is mainly driven by water and electricity service charges, property rates), fines and bulk contributions. Effective implementation of the revenue enhancement strategy will see great improvement in our revenue base.

Operating Expenditure

The overall performance on the expenditure component is 31% 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 by end of 31th of July 2014. Repairs and maintenance have also been under spent by 31% 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 232% 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 R157,103,260 of this amount R111 million relates to MIG funding (excluding VAT) whilst R5.2 million is from internally generated funds and R39.7 million is from Human Settlement.

Cash Flows

At the end of June 2014 we had a positive bank statement balance of R 16,341,664. Our cash book balance for the same period is overdrawn by R 4,188,411. 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 R751 million as at June month end. Collection still remains a challenge as indicated by the huge amounts of old outstanding debtors. There is also a revenue enhancement plan in place to address the debt collection challenge.

The total creditors balance amounted to R83 million for the same period.

3.2 Key Financial indicators

Financial			
Overall surplus for the period	277,6 million		
Debtors Average payment rate for the month	64%		
Creditors days (Creditors/Cost of sale*365 days)	261 days		
Overall operating results R' 000			
Income	R 1,467,102		
Expenditure	R 1,189,443		
Surplus	R 277,659		
Debtors			
Total debtors outstanding	R 751,969,254		
<i>Distribution Losses (%)</i>			
Electricity:	40%		
Water:	18%		
Departmental performance			
Vote Description	Revenue	Expenditure	Surplus/(Deficit)
Performance by Vote	R'000	R'000	R'000
Vote 1 - Executive & Council	130,574	73,483	57,091
Vote 2 - Corporate Services	479	41,885	(41,406)
Vote 3 - Planning & Development	75,383	24,793	50,590
Vote 4 - Community Services	124,394	202,479	(78,085)
Vote 5 - Financial Services	431,087	144,891	286,196
Vote 6 - Technical services	705,185	701,911	(3,274)
Total by Vote	1,467,102	1,189,443	277,659
Cash Management			
Bank statement balance:	R 16,341,664		
Cashbook balance: (Overdrawn)	R (4,188,411)		
Investments:	R 19,480,845		
Loan Balance:	R 16,549,587		
Liabilities			
Unspent Conditional grant	R 1,690,000		
Trade creditors	R 83,705,109		
Total loans	R 16,549,587		
Capital Expenditure :			
Municipal Infrastructure Grant			
MIG Budget *	R116,344,345		
MIG Expenditure	R111,538,999		
Vat portion	R 14,460,741		
Total Expenditure	R 125,999,740		
* (includes rollover for 2012/2013 of R14,456,270)			
% spent to date			108%
Other Capital expenditure (Excluding MIG)			
Other capital budget	R 208,387,452		
Other capital expenditure	R 45,564,261		
% spent to date			22%
Repairs and maintenance			
Repairs budget	R 82,827,744		
Repairs expenditure to date	R 70,376,637		
% spent to date			85%
Human resources			
Salary bill for Councillors	R 1,337,080		
Salary bill for employees	R29,955,153		
Work force cost as a % of income			30%
Total staff complement	1 325		
Staff resignations	8		
Staff Appointments	1		

3.3 Ratio Analysis

MP307 Govan Mbeki Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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%	1.3%	2.7%
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%	7.3%	7.3%
Gearing	Long Term Borrowing/ Funds & Reserves			0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities		143.9%	107.5%	122.7%	69.7%	69.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	1	11.1%	7.5%	-69.2%	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%	8.7%	8.7%
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%		17.6%	17.6%
Employee costs	Employee costs/Total Revenue 0 capital revenue		28.0%	24.2%	23.5%	26.2%	26.2%
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%	1.2%	2.4%
<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%		39464.9%	35101.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		64.7%	55.8%		14.6%	14.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.3%	-2.8%		-0.6%	-0.3%

4. Monthly statements

4.1 Financial Performance (Revenue and expenditure)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 June

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	3 965	183 521	192 601	(9 080)	-5%	183 521
Property rates 0 penalties & collection charges	547	-	-	-	-	-	-	-	-
Service charges 0 electricity revenue	334 268	382 875	410 275	33 727	393 339	410 275	(16 936)	-4%	393 339
Service charges 0 water revenue	235 354	269 530	269 530	14 731	240 079	269 530	(29 451)	-11%	240 079
Service charges 0 sanitation revenue	51 927	59 446	66 580	1 672	65 177	66 580	(1 403)	-2%	65 177
Service charges 0 refuse revenue	77 093	79 316	87 247	6 724	86 743	87 247	(504)	-1%	86 743
Service charges 0 other	-	10 000	10 000	-	-	10 000	(10 000)	-100%	-
Rental of facilities and equipment	3 872	4 675	3 273	(10 135)	(7 532)	3 273	(10 805)	-330%	(7 532)
Interest earned 0 external investments	3 769	1 292	1 492	59	1 860	1 492	368	25%	1 860
Interest earned 0 outstanding debtors	31 233	35 955	35 955	3 166	35 288	35 955	(667)	-2%	35 288
Dividends received	-	-	-	-	-	-	-	-	-
Fines	8 014	9 721	9 721	260	6 625	9 721	(3 096)	-32%	6 625
Licences and permits	1	14	14	0	4	14	(10)	-72%	4
Agency services	19 682	33 935	73 935	3 282	28 835	73 935	(45 100)	-61%	28 835
Transfers recognised 0 operational	193 751	196 735	196 735	226	221 461	196 735	24 726	13%	221 461
Other revenue	5 606	91 778	19 242	3 052	38 076	19 242	18 834	98%	38 076
Gains on disposal of PPE	(1 171)	35 000	35 000	(116)	22 771	35 000	(12 229)	-35%	22 771
Total Revenue (excluding capital transfers and contributions)	1 137 187	1 369 466	1 411 600	60 613	1 316 247	1 411 600	(95 354)	-7%	1 316 247
Expenditure By Type									
Employee related costs	318 675	331 374	331 339	29 955	344 660	331 339	13 322	4%	344 660
Remuneration of councillors	15 567	17 331	17 331	1 337	16 310	17 331	(1 022)	-6%	16 310
Debt impairment	(241 603)	50 159	144 054	-	68 455	144 054	(75 599)	-52%	68 455
Depreciation & asset impairment	310 569	85 309	301 760	-	-	301 760	(301 760)	-100%	-
Finance charges	17 710	12 352	4 662	1 884	15 463	4 662	10 800	232%	15 463
Bulk purchases	476 456	499 940	531 940	28 202	430 941	531 940	(100 999)	-19%	430 941
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	61 108	79 498	81 898	4 313	69 271	81 898	(12 627)	-15%	69 271
Transfers and grants	31 564	55 175	55 175	4 519	49 485	55 175	(5 690)	-10%	49 485
Other expenditure	116 980	313 863	243 621	26 581	194 858	243 621	(48 763)	-20%	194 858
Loss on disposal of PPE	128 714	-	-	-	6	-	6	#DIV/0!	6
Total Expenditure	1 235 741	1 445 002	1 711 781	96 791	1 189 449	1 711 781	(522 332)	-31%	1 189 449
Surplus/(Deficit)	(98 554)	(75 535)	(300 180)	(36 178)	126 798	(300 180)	426 978	(0)	126 798
Transfers recognised 0 capital	107 340	87 245	101 701	-	102 034	101 701	333	0	102 034
Contributions recognised 0 capital	1 000	147 720	179 561	12 325	44 166	179 561	(135 395)	(0)	44 166
Contributed assets	9 539	13 150	15 676	-	4 660	15 676	(11 016)	(0)	4 660
Surplus/(Deficit) after capital transfers & contributions	19 325	172 579	(3 242)	(23 853)	277 659	(3 242)			277 659
Taxation	-	-	-	(23 853)	277 659	(3 242)			277 659
Surplus/(Deficit) after taxation	19 325	172 579	(3 242)	-	-	-			-
Attributable to minorities	-	-	-	(23 853)	277 659	(3 242)			277 659
Surplus/(Deficit) attributable to municipality	19 325	172 579	(3 242)	-	-	-			-
Share of surplus/ (deficit) of associate	-	-	-	(23 853)	277 659	(3 242)			277 659
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	(23 853)	277 659	(3 242)			277 659

Detailed Analysis of Financial Performance

Revenue

The water revenue is below target with 11%, 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 financial year.

The rental of facilities is below target with 33%; an investigation by the department on cost effectiveness of tariffs charged for the rental fees is envisaged.

The fines are below target by 32%, the fines issued by the respective departments are not being followed up to pursue recovery.

The licences and permits are below target by 72%, the permits and licences issued to hawkers are not monitored for payment by the respective departments.

Other revenue is above target by 98%, this is commendable and should be maintained

The performance of interest earned outstanding debtors for the month is below target by 2%; 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 by the 31st of July 2014..

Depreciation and asset impairment

No depreciation calculations were done. The depreciation charge will be calculated by the 31st of July 2014.

Transfers and grants

At the time of reporting grants paid to indigent customers were R49, 485, 093. There is an under spending of 10% 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 20%. 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) – M12 June

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	8 520	431 568	424 924	6 644	2%	431 568
Executive and council	(36 146)	28	28	1	2	28	(25)	-92%	2
Budget and treasury office	281 503	442 948	423 868	8 510	431 087	423 868	7 218	2%	431 087
Corporate services	795	1 028	1 028	9	479	1 028	(549)	-53%	479
Community and public safety	19 027	51 134	81 575	2 702	66 770	81 575	(14 805)	-18%	66 770
Community and social services	8 581	3 334	2 548	(10 159)	(7 796)	2 548	(10 344)	-406%	(7 796)
Sport and recreation	284	362	262	-	86	262	(176)	-67%	86
Public safety	8 178	9 563	9 563	254	6 363	9 563	(3 201)	-33%	6 363
Housing	1 984	37 875	69 201	12 607	68 117	69 201	(1 084)	-2%	68 117
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	142 191	301 075	348 810	3 507	167 552	348 810	(181 258)	-52%	167 552
Planning and development	122 389	253 589	271 273	183	137 838	271 273	(133 435)	-49%	137 838
Road transport	19 739	39 761	76 669	3 262	29 032	76 669	(47 637)	-62%	29 032
Environmental protection	63	7 726	867	62	682	867	(185)	-21%	682
Trading services	718 982	821 366	853 230	58 209	801 212	853 230	(52 018)	-6%	801 212
Electricity	351 277	404 942	423 962	34 726	405 349	423 962	(18 613)	-4%	405 349
Water	237 724	274 046	272 536	15 036	243 161	272 536	(29 375)	-11%	243 161
Waste water management	52 772	62 660	69 388	1 714	65 840	69 388	(3 548)	-5%	65 840
Waste management	77 209	79 718	87 344	6 733	86 862	87 344	(482)	-1%	86 862
Other	-	-	-	-	-	-	-	-	-
Total Revenue 0 Standard	1 126 351	1 617 581	1 708 539	72 938	1 467 102	1 708 539	(241 437)	-14%	1 467 102
Expenditure 0 Standard									
Governance and administration	89 508	259 038	246 723	21 498	231 339	246 723	(15 384)	-6%	231 339
Executive and council	41 947	48 362	46 892	4 945	44 481	46 892	(2 411)	-5%	44 481
Budget and treasury office	13 083	163 488	153 601	12 389	144 891	153 601	(8 709)	-6%	144 891
Corporate services	34 479	47 187	46 230	4 164	41 967	46 230	(4 264)	-9%	41 967
Community and public safety	108 861	145 923	133 429	10 456	117 832	133 429	(15 596)	-12%	117 832
Community and social services	36 280	57 213	47 172	2 987	37 332	47 172	(9 840)	-21%	37 332
Sport and recreation	2 656	3 506	3 530	146	2 415	3 530	(1 115)	-32%	2 415
Public safety	61 837	68 460	68 532	6 560	69 250	68 532	718	1%	69 250
Housing	8 088	16 743	14 195	764	8 835	14 195	(5 360)	-38%	8 835
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	99 232	244 977	218 492	18 597	142 974	218 492	(75 519)	-35%	142 974
Planning and development	23 519	32 936	29 584	2 151	44 878	29 584	15 295	52%	44 878
Road transport	54 045	184 338	162 092	14 705	74 658	162 092	(87 434)	-54%	74 658
Environmental protection	21 668	27 703	26 816	1 740	23 437	26 816	(3 379)	-13%	23 437
Trading services	809 425	795 064	1 113 137	46 240	697 298	1 113 137	(415 839)	-37%	697 298
Electricity	628 946	472 272	523 482	36 762	339 405	523 482	(184 078)	-35%	339 405
Water	153 996	197 156	452 439	2 444	233 087	452 439	(219 352)	-48%	233 087
Waste water management	6 475	62 093	67 609	1 593	59 047	67 609	(8 562)	-13%	59 047
Waste management	20 008	63 544	69 607	5 440	65 760	69 607	(3 847)	-6%	65 760
Other	-	-	-	-	-	-	-	-	-
Total Expenditure Standard	1 107 027	1 445 002	1 711 781	96 791	1 189 443	1 711 781	(522 338)	-31%	1 189 443
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	(23 853)	277 659	(3 242)	280 901	-8664%	277 659

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) – M12 June

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	1	130 574	104 904	25 671	24.5%	130 574
Vote 2 0 Corporate Services	795	1 028	1 028	9	479	1 028	(549)	-53.4%	479
Vote 3 0 Planning & Development	5 495	201 044	235 599	12 790	75 383	235 599	(160 216)	-68.0%	75 383
Vote 4 0 Community Services	112 751	133 048	173 435	10 366	124 394	173 435	(49 041)	-28.3%	124 394
Vote 5 0 Financial Services	281 503	442 948	423 868	8 510	431 087	423 868	7 218	1.7%	431 087
Vote 6 0 Technical services	643 076	749 064	769 705	41 263	705 185	769 705	(64 521)	-8.4%	705 185
Total Revenue by Vote	1 126 351	1 617 581	1 708 539	72 938	1 467 102	1 708 539	(241 437)	-14.1%	1 467 102
Expenditure by Vote									
Vote 1 0 Executive & Council	47 590	55 283	53 066	5 513	73 483	53 066	20 418	38.5%	73 483
Vote 2 0 Corporate Services	34 479	46 966	45 969	4 164	41 885	45 969	(4 083)	-8.9%	41 885
Vote 3 0 Planning & Development	25 964	42 979	37 867	2 347	24 793	37 867	(13 074)	-34.5%	24 793
Vote 4 0 Community Services	140 896	260 579	276 742	23 039	202 479	276 742	(74 263)	-26.8%	202 479
Vote 5 0 Financial Services	13 083	163 488	153 601	12 389	144 891	153 601	(8 709)	-5.7%	144 891
Vote 6 0 Technical services	845 015	875 706	1 144 537	49 338	701 911	1 144 537	(442 626)	-38.7%	701 911
Total Expenditure by Vote	1 107 027	1 445 002	1 711 781	96 791	1 189 443	1 711 781	(522 338)	-30.5%	1 189 443
Surplus/ (Deficit) for the year	19 325	172 579	(3 242)	(23 853)	277 659	(3 242)	280 901	8664.5%	277 659

4.4 Financial Position

MP307 Govan Mbeki -Table C6 Monthly Budget Statement - Financial Position – M12 June

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	–	(191 403)	2 685	2 685
Call investment deposits		–	27 525	2 525	–	–
Consumer debtors		399 869	346 780	501 995	137 217	137 217
Other debtors		10 061	6 294	6 294	5 848	5 848
Current portion of long0term receivables		7 883	8 753	8 753	3 298	3 298
Inventory		6 495	6 577	6 577	9 081	9 081
Total current assets		459 793	395 929	334 741	158 129	158 129
Non current assets						
Long0term receivables		33 911	85 205	85 205	(31 836)	(31 836)
Investments		15 497	18 271	18 271	16 609	16 609
Investment property		833 832	828 848	828 848	833 832	833 832
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 207 802	2 228 679	2 280 580	2 364 580	2 364 580
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		85	85	85	85	85
Other non0current assets		–	–	–	–	–
Total non current assets		3 091 128	3 161 088	3 212 989	3 183 270	3 183 270
TOTAL ASSETS		3 550 921	3 557 017	3 739 133	3 341 399	3 341 399
LIABILITIES						
Current liabilities						
Bank overdraft		–	80 176	–	20 098	20 098
Borrowing		6 755	3 633	3 633	4 253	4 253
Consumer deposits		19 016	21 108	21 108	20 164	20 164
Trade and other payables		290 442	237 042	221 806	179 076	179 076
Provisions		3 275	26 370	26 370	3 275	3 275
Total current liabilities		319 488	368 330	272 917	226 866	226 866
Non current liabilities						
Borrowing		16 917	13 106	13 106	12 600	12 600
Provisions		156 538	156 096	156 096	156 538	156 538
Total non current liabilities		173 455	169 202	169 202	169 137	169 137
TOTAL LIABILITIES		492 942	537 531	442 119	396 003	396 003
NET ASSETS	2	3 057 978	3 019 486	3 105 611	2 945 396	2 945 396
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 057 978	3 019 486	3 105 611	2 945 396	2 945 396
Reserves		(0)	–	–	(0)	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 057 978	3 019 486	3 105 611	2 945 396	2 945 396

4.5 Cash flow statement

MP307 Govan Mbeki - Table C7 Monthly Budget Statement - Cash Flow – M12 June

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	86 865	1 139 972	1 188 644	(48 673)	-4%	1 139 972
Government 0 operating	193,751	196,735	196 735	91 813	221 570	196 735	24 835	13%	221 570
Government 0 capital	102,403	87,245	119 086	42 242	108 381	119 086	(10 705)	-9%	108 381
Interest	35,549	1,292	1 692	404	1 860	1 692	169	10%	1 860
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,084,629)	(1,147,727)	(1 539 889)	(140 830)	(1 360 072)	(1 539 889)	(179 818)	12%	(1 360 072)
Finance charges	(11,010)	(5,162)	(14 972)	(1 956)	(14 887)	(14 972)	(84)	1%	(14 887)
Transfers and Grants	(64,306)	(55,175)	(35 065)	(4 235)	(42 375)	(35 065)	7 310	-21%	(42 375)
NET CASH FROM/(USED) OPERATING ACTIVITIES	36,455	(25,819)	(83 769)	74 302	54 449	(83 769)	138 218	-165%	54 449
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	135,434	26,250	30 945	481	23 004	30 945	(7 941)	-26%	23 004
Decrease (Increase) in non0current debtors	(23,801)	9,467	(20 576)	275	22 792	(20 576)	43 368	-211%	22 792
Decrease (increase) other non0current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non0current investments	(834)	(2,774)	(880)	(377)	(1 089)	(880)	(209)	24%	(1 089)
Payments									
Capital assets	(122,198)	(93,418)	(146 690)	(8 785)	(146 400)	(146 690)	(290)	0%	(146 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(11,399)	(60,475)	(137 201)	(8 407)	(101 693)	(137 201)	(35 508)	26%	(101 693)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	(3,986)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		2,092	(3)	(72)	(34)	(3)	(31)	944%	(34)
Payments									
Repayment of borrowing	(3,700)	(3,707)	(5 919)	-	(5 623)	(5 919)	(296)	5%	(5 623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7,686)	(1,616)	(5 922)	(72)	(5 658)	(5 922)	(264)	4%	(5 658)
NET INCREASE/ (DECREASE) IN CASH HELD	17,369	(87,909)	(226 892)	65 823	(52 902)	(226 892)			(52 902)
Cash/cash equivalents at beginning:	17,888	35,257	35 489		35 485	35 257			35 485
Cash/cash equivalents at month/year end:	35,257	(52,651)	(191 403)		(17 417)	(191 635)			(17 417)

4.6 Capital expenditure

MP307 Govan Mbeki - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

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 Executive & Council	62	120	365	31	189	365	(176)	-48%	189
Vote 2 Corporate Services	770	30	630	281	310	630	(320)	-51%	310
Vote 3 Planning & Development	6,253	19,788	49 290	975	28 633	49 290	(20 657)	-42%	28 633
Vote 4 Community Services	39,245	80,631	82 052	2 145	21 423	82 052	(60 629)	-74%	21 423
Vote 5 Financial Services	71	7,222	7 422	(3 920)	301	7 422	(7 121)	-96%	301
Vote 6 Technical services	86,120	150,097	170 330	7 340	87 615	170 330	(82 715)	-49%	87 615
Total Capital single year expenditure	132,521	257,888	310 089	18,634	157,103	310 089	(171 619)	-55%	157,103
Total Capital Expenditure	132,521	257,888	310 089	18,634	157,103	310 089	(171 619)	-55%	157,103
Capital Expenditure Standard Classification									
Governance and administration	904	7,372	8 417	(3 608)	799	8 417	(7 618)	-91%	799
Executive and council	62	120	365	31	189	365	(176)	-48%	189
Budget and treasury office	71	7,222	7 422	(3 920)	301	7 422	(7 121)	-96%	301
Corporate services	770	30	630	281	310	630	(320)	-51%	310
Community and public safety	37,801	80,101	113 363	2 146	49 337	113 363	(64 026)	-56%	49 337
Community and social services	17,244	43,301	43 532	5	13 972	43 532	(29 561)	-68%	13 972
Sport and recreation	8,075	9,100	10 289	2 141	7 435	10 289	(2 855)	-28%	7 435
Public safety	12,483	17,700	17 700	-	6 841	17 700	(17 700)	-100%	6 841
Housing	-	10,000	41 841	-	27 931	41 841	(13 910)	-33%	27 931
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	62,814	81,878	83 941	6 992	40 957	83 941	(42 985)	-51%	40 957
Planning and development	6,253	9,788	7 449	975	702	7 449	(6 747)	-91%	702
Road transport	55,118	72,090	76 493	6 018	40 255	76 493	(36 238)	-47%	40 255
Environmental protection	1,444	-	-	-	-	-	-	-	-
Trading services	31,002	88,537	104 367	1 310	47 376	104 367	(56 991)	-55%	47 376
Electricity	8,428	20,615	17 915	664	4 565	17 915	(13 350)	-75%	4 565
Water	7,099	5,970	6 572	(3)	3 516	6 572	(3 056)	-46%	3 516
Waste water management	15,475	51,422	69 350	651	39 279	69 350	(30 072)	-43%	39 279
Waste management	-	10,530	10 530	(2)	16	10 530	(10 514)	-100%	16
Total Capital Expenditure Standard Classification	132,521	257,888	310 089	18,634	157,103	310 089	(171 619)	-55%	157,103
Funded by:									
National Government	107,340	87,245	101 701	8 248	111 539	101 701	1 590	2%	103 291
Provincial Government			-			-	-		-
District Municipality	5,628	13,150	15 678	1 264	605	15 678	(16 337)	-104%	(659)
Other transfers and grants	2,030					-	-		-
Transfers recognised capital	114,998	100 395	117 380	9 512	102 632	117 380	(14 748)	-13%	102 632
Public contributions & donations		147 720	179 561	11,793	39 724	179 561	(151 630)	-84%	27 931
Internally generated funds	17 523	9 773	13 148	(2,671)	5 236	13,148	(5,241)	-40%	7,907
Total Capital Funding	132 521	257 888	310 089	18,634	157,103	310 089	(171 619)	-55%	157,103

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	31,300		52,958	357,052
DBSA	585,000	15,50%	30/09/2019	400,911	56,977		96,401	196,146
DBSA	4,918,492	16,50%	30/09/2019	3,464,392	523,676		854,229	3,093,018
DBSA	10,000,000	8.93%	31/03/2021	7,031,943	587,316		1,222,300	6,351,030
DBSA	17,500,000	11.55%	31/03/2016	9,403,349	903,107		3,693,091	6,552,341
Total Annuity Loans	33,324,860			20,520,835	2,102,377		5,918,979	16,549,587

Investments

The following table indicates the Investments of council

Category	Type	Balance 30/06/2013	Balance 30/06/2014
Short term Investment	Absa Call 9115185354	91,044	2,091,837
	Absa Cheque 40791407257(MIG)	28,718,862	55,431
	Absa Cheque 40700403430	189,062	289,009
	Absa Cheque 40791401366(Traffic)	-	-
Notice Deposits	Notice 30743804195	327,798	337,006
Listed Investments	Old Mutual Shares 2,187	60,279	78,688
	Old Mutual Shares 31,400	829,255	1,129,772
	Sanlam Shares 2452	112,792	151,411
Fixed Deposits	ABSA Deposit 200644701346	14,496,980	15,347,690
Total Investments		44,826,074	19,480,845

5.2 Debtors

The following table indicates the consumer debtors for the month:

Category	Opening Balance	Billing for May'14	Billing for June'14	Actual Cash for the month	Adjustments	Interest	Closing Balance	Payment Rate
Water	255 402 617	22 372 226	21 522 853	20,532,446	1 092 233	1 064 243	256,365,035	92%
Electricity	104 863 701	26 761 052	21 413 978	21,113,546	7 034 969	371 440	98,500,603	105%
Rates	76 688 783	16 009 535	15 242 024	15,126,762	8 238 892	308 819	68,873,973	187%
Refuse	121 101 065	8 250 474	8 202 811	5,480,239	2 838 264	565 897	121,551,270	92%
Sewerage	125 904 246	6 599 951	6 940 230	4,469,275	1 959 522	563 959	126,979,637	86%
Miscellaneous	80 180 448	85 881	108 229	112,382	317 346	212 172	80,071,121	-583%
Total	764 140 859	80 079 119	73 430 126	66,834,650	21 481 227	3 086 530	752,341,640	108%

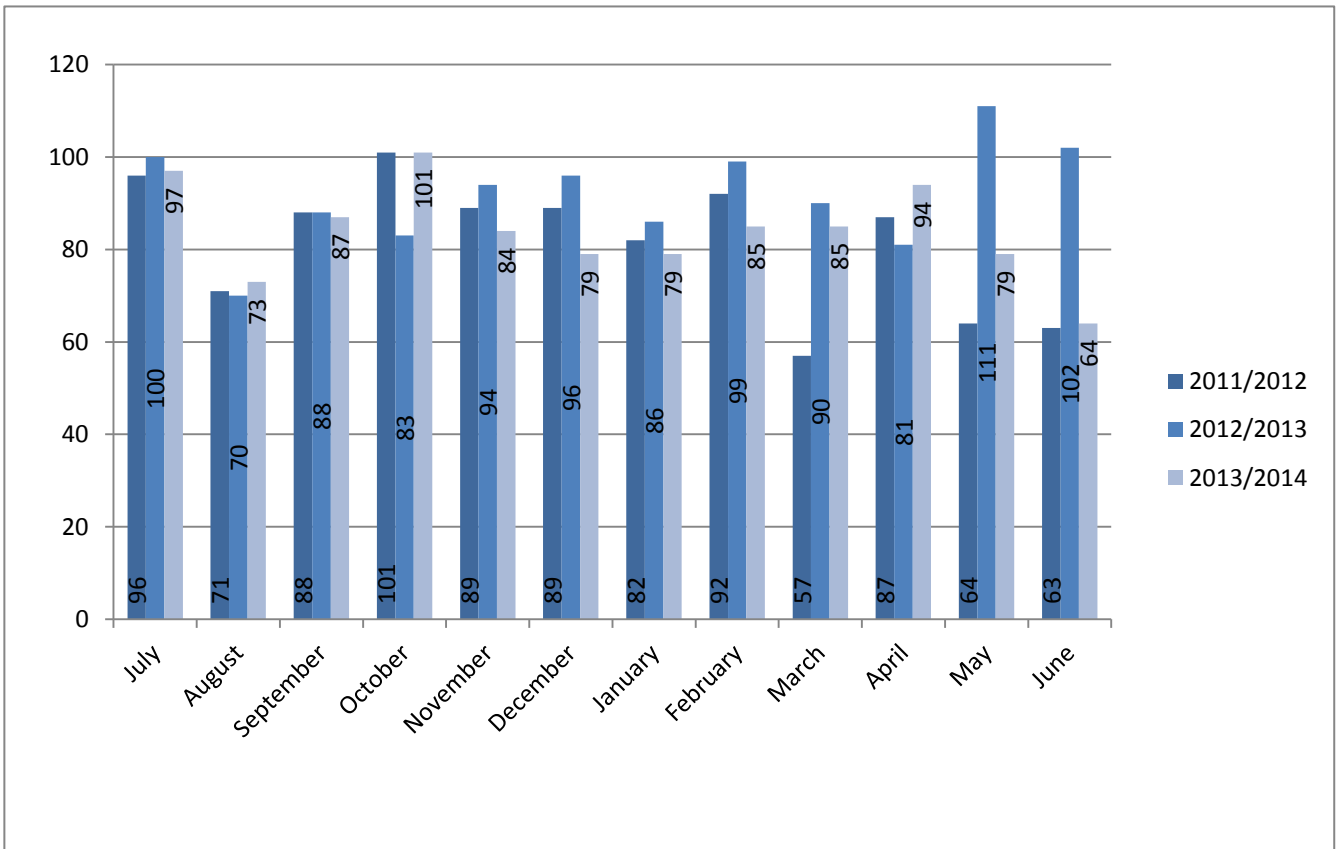
Arrears Debts for the month

Category	Opening Balance	Billing for March'14	Billing for April'14	Actual Cash for the month	Adjustments	Interest	Closing Balance	Payment Rate
Capital	21 590 342	868 113	951 109	(757 958)	123 063	100 305	21 760 736	69%

The payment rate for the month is 108% and the debtors have increased by 2 % since May 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%	108%



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)	69,830

iii. The following table indicates the credit control actions taken during the month ending 30 June 2014

Category	Month ending 30 June 2014	
	NR	Amount
Original Cut Off List	3159	
Cut	2440	

Already Cut	138	
No Access	306	

iv. Indigents

Description	June	Total Year to date
Indigent applications Received	175	1123
Indigent applications Approved		
Indigent Amount Written Off		
Total No. on Database	19, 882	19,882
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

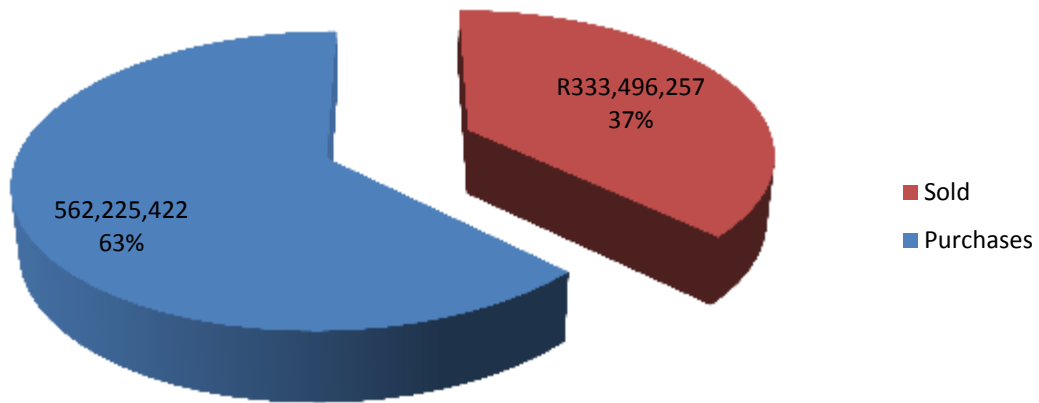
v. Water and Electricity Distribution Losses June 2014 (KL's / Units)

Service	Purchased	Sold	% Loss	Average 12/13	Average 11/12
Electricity	47,581,850	28,725,415	39.63%	-39.00%	-38.36%
Water	2,490,588	2,043,303	-17.96%	-26.67%	-20.65%

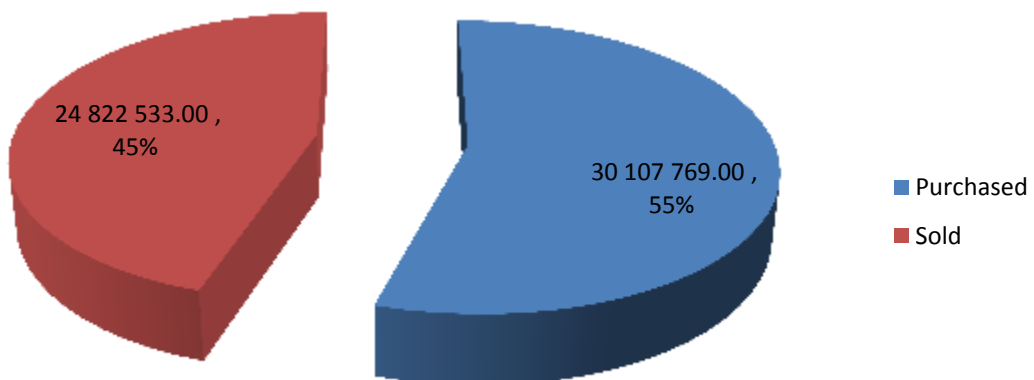
Water and Electricity Distribution Losses accumulated from July 2013 (KL's / Units)

Service	Purchase	Sold	% Loss
Electricity	562,225,422	333,496,257	-40.68%
Water	30,107,769	24,822,533	-20.65%

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
Rand Water Board	16,965,811.51	Supply And Purification Of Water	Water And Sewer
Eskom North East Witbank	7,862,307.34	Electricity	Electric
Dept Of Comm Safet Security	5,407,964.56	Licence Fees	Public Safety
Ellies Megatron	2,268,179.11	Projects	Techn & Eng
Itron Metering	1,963,982.67	Taurus Meters	Finance/Stores
Mablel Construction	1,465,639.66	Projects	Techn & Eng
Actom Pty Ltd	1,173,342.69	Metering System(Pre-Paid	Finance/Stores
Mavutha Contractors	753,517.20	Cables/Transformers	Electric Dept
Aj Charnaud & Co	724,772.58	P.P.E Clothing	Electric Dept
Lettam Building And Civils	690,357.54	Projects	Techn & Eng
Bgb. T/A Vrede Trekkers	611,154.00	Hiring Of Machines	Health And Waste
Giscoe Pty Ltd	576,027.13	Server Hardware	Tech & Eng
Phooko Hosea Waterproof	545,385.05	Renovations To Roof	Roads And Stormwater
Ernst And Young Advisory	502,799.28	Projects	Tech And Eng
Pls Construction	494,601.56	Projects	Tech And Eng
V And V Consulting Eng	418,399.78	Projects	Tech And Eng
Sandmix Construction	412,224.00	Hiring Of Trucks	Roads And Stormwater
Sfc Engineers Pty Ltd	342,816.44	Projects	Tech And Eng
Kpg Surfacing & Civils Cc	338,556.47	Projects	Tech And Eng
Inter Waste Pty Ltd	324,900.00	Purchasing Of Bins	Health And Waste

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	604 741	604 741	Gert Sibande
9	Sewer Network Ref. Emba Ext	-	4 000 000	4 000 000	-	-	Gert Sibande
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
	Emba X22 Sewer Network Upgrade				11 793 257	11 793 257	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	-	16 352 124	MIG
20	Wwtp Kinross;To Be Unbundled	1 000 000	1 000 000	1 000 000	79,819	2 065 418	MIG
21	Wwtp Leandra/Lebohang;To Be	-	1 000 000	-	-	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 Pavsed 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	-	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	2 547 360	13 195 561	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	2 141 424	9 576 204	MIG
37	Emba X22 Cemetery Link Road;	6 000 000	4 866 807	4 866 807	870 141	6 287 754	MIG
38	Albert Luthuli Road Phase 2;	4 000 000	2 642 387	2 642 387	465 153	2 161 333	MIG
39	Velabahleke Street Phase 2;T	1 688 483	1 688 483	1 688 483	2 134 917	3 741 681	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	-	1 990 209	MIG
43	Mm Furniture & Equipment 000	100 000	295 000	295 000	39 764	161 002	Revenue
44	Mayor Furniture And Equipmen	20 000	70 000	70 000	-9 005	58 623	Revenue
45	Furniture & Equipment(0201)	30 000	630 000	630 000	281 032	590 844	Revenue
46	Furniture & Equipment(0301)	30 000	30 000	30 000	-5 164	36 883	Revenue
47	Furniture & Equipment(0302)	1 800 000	1 800 000	1 800 000	984 958	1 407 726	Revenue
48	Furniture & Equipment (0304)	50 000	50 000	50 000	-3 473	163 029	Revenue
49	Furniture & Equipment(0401);	71 164	301 164	301 164	-2 429	17 304	Revenue
50	Furniture & Equipment (0409)	30 000	30 000	30 000	-1 754	12 531	Revenue

51	Reserves Finance(0501);To Be	7 122 056	7 122 056	7 122 056	-3 829 049	321 771	Revenue
52	Furniture & Equipment (0504)	100 000	300 000	300 000	-90 472	210 176	Revenue
53	Furniture & Equipment(0601);	30 000	30 000	30 000	-1610	19639	Revenue
54	Furniture & Equipment(0602);	30 000	30 000	30 000	-	-	Revenue
55	Furniture & Equipment (0604)	20 000	20 000	20 000	-3 395	24 247	Revenue
56	Furniture & Equipment(0605);	20 000	320 000	320 000	-34 005	254 763	Revenue
57	Furniture & Equipment(0608);	20 000	20 000	20 000	122	13 697	Revenue
58	Furniture & Equipment(0609);	300 000	1 100 000	1 100 000	17 166	78 591	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	18 633 858	157 103 260	

5.5 Stores

The following table indicates the movement on stock levels.

Inventory	Current month	Previous month	Increase/(decrease)	Variance
Stock value	R 9 262 174.19	R 9 920 639.00	(R 658 464.81)	-0.066%

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

Description	Quantity on hand	Price per item	Value
Cable 95mm X 4 Core Pvs	255	R 409.00	R 130 016.10
Petrol 93 (Secunda)	12 110 liters	R 12.78	R 154 765.80
Water Meter Ksm 114 Nrv	4 310	R 244.99	R 1 055 906.90
Cable 70 Mm X 3 Core Xlpe	237	R 564.51	R 133 788.87
Overalls Orange 2 Piece	504	R 188.99	R 95 250.96
Overalls Orange 2 Piece	701	R 324.97	R 227 803.97
Cable Pex 50 X 3	608	R 348.72	R 212021.76
Transfomer 100 Kva	4	R 42 086.72	R 168 346.88
Bundle Conductor 70mm X3	1 397	R 70.76	R 98 851.72

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 June 2014 amounted to R773 million of which current debt constitutes 3%. No bad debt was written off during the month.

MP307 Govan Mbeki 0 Supporting Table SC3 Monthly Budget Statement- aged debtors – M12 June

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	9 433	6 837	6 625	6 040	6 092	5 537	38 123	177 380	256 068		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 876	9 545	2 618	1 751	2 583	1 733	8 778	65 618	98 501		-	-	
Receivables from NonExchange Transactions - Property Rates	1400	2 308	1 822	1 491	1 449	1 342	1 395	10 793	48 272	68 872		-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3 441	2 705	2 440	2 321	2 227	2 019	11 730	100 097	126 980		-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 330	2 241	2 011	1 980	1 983	1 899	11 341	97 766	121 551		-	-	
Other	1900	953	814	749	724	718	693	3 606	93 504	101 762		-	-	
Total By Income Source	2000	24 340	23 964	15 934	14 265	14 947	13 276	84 371	582 637	773 734		-	-	
2012/13 - totals only										-				
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 351	901	492	168	88	97	2 301	4 094	9 492		-	-	
Commercial	2300	3 785	2 924	2 332	2 093	2 169	1 903	13 189	44 823	73 218		-	-	
Households	2400	18 648	19 607	12 642	11 592	12 281	10 894	67 051	519 467	672 182		-	-	
Other	2500	557	532	469	412	410	381	1 830	14 253	18 842		-	-	
Total By Customer Group	2600	24 340	23 964	15 934	14 265	14 947	13 276	84 371	582 637	773 734		-	-	

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 June 2014, R83 million were outstanding and of this 77% 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 - M12

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	322	7 540	--	--	--	--	--	--	7 862	--	
Bulk Water	0200	47	16 918	--	--	--	--	--	--	16 965	--	
PAYE deductions	0300	3 250	--	--	--	--	--	--	--	3 250	--	
VAT (output less input)	0400	3 942	--	--	--	--	--	--	--	3 942	--	
Pensions / Retirement deductions	0500	5 795	--	--	--	--	--	--	--	5 795	--	
Loan repayments	0600	--	--	--	--	--	--	--	--	--	--	
Trade Creditors	0700	6 116	10 505	26 084	1 173	725	--	1 286	--	45 890	--	
Auditor General	0800	--	--	--	--	--	--	--	--	--	--	
Other	0900	--	--	--	--	--	--	--	--	--	--	
Total By Customer Type	1000	19 472	34 964	26 084	1 173	29 923	--	1 286	--	83 705	--	

5.6.3 Investment portfolio analysis

Supporting table SC5 displays the Council's investment portfolio and indicates that R16.7 million is currently invested. During the month of June 2014, no new investments were made. Accrued interest for the month amounts to R104 000.

MP307 Govan Mbeki Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	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							
R thousands									
<u>Municipality</u>									
Absa Fixed Deposit		1 year	Fixed Deposit	13/06/2015			15 273	75	15 348
Old mutual shares			Shares	N/A			1 189	19	1 208
Sanlam Shares			Shares	N/A			141	10	151
Municipality sub-total					-		16 603	104	16 708
<u>Entities</u>									
Entities sub0total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		16 603	104	16 708

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 342.1 million which is mainly the equitable share and the MIG received.

MP307 Govan Mbeki -Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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	193 584	(0)	0.0%	193 584
Local Government Equitable Share	189 937	191 144	191 144	-	191 144	191 144	(0)	0.0%	191 144
Finance Management	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement	1 500	1 550	1 550	-	1 550	1 550	-	-	1 550
	-	890	890	-	890	890	-	-	890
	-	-	-	-	-	-	-	-	-
Provincial Government:	2 314	3 151	3 151	226	2 377	3 151	(774)	-77.4%	2 377
Housing	355	1,000	1 000	226	226	1 000	(774)	-77.4%	226
EPWP	1,959	2,151	2 151	-	2 151	2 151	-	-	2 151
Total Operating Transfers and Grants	193 751	196 735	196 735	226	195 961	196 735	(774)	-0.4%	195 961
Capital Transfers and Grants									
National Government:	107 340	87 245	101 701	-	102 034	87 245	14 789	17.0%	102 034
Municipal Infrastructure Grant (MIG)	107 340	87 245	101 701	-	102 034	87 245	14 789	17.0%	102 034
	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	31 841	12 325	44 166	31 841	12 325	38.7%	44 166
Human Settlement	-	-	31 841	12 325	44 166	31 841	12 325	38.7%	44 166
	-	-	-	-	-	-	-	-	-
District Municipality:	-	13 500	15 678	-	-	15 678	(15 678)	-100.0%	15 678
Gert Sibande District Municipality	-	13 500	15 678	-	-	15 678	(15 678)	-100.0%	15 678
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	107 340	100 745	149 221	12 325	146 200	134 764	11 436	8.5%	161 879
TOTAL RECEIPTS OF TRANSFERS & GRANTS	301 090	297 480	345 956	12 551	342 161	331 499	10 662	3.2%	357 840

5.6.5 Councillor allowances and employee benefits

This table (SC8) provides the detail for Councillor and employee benefits. For the month of June 2014, the total salaries, allowances and benefits paid amounts to R29.9 million. The year-to-date amounts to R344.6 million which deviate from the planned figure of R331.3 million.

Summary of Employee and Councillor remuneration R thousands	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	15 567	17 331	17 331	1 337	16 310	17 331	(1 022)	-6%	16 310
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	1 337	16 310	17 331	(1 022)	-6%	16 310
% increase		11.3%	11.3%						4.8%
Other Staff of Entities									
Basic Salaries and Wages	235 133	256 981	256 981	21 985	256 253	256 981	(728)	0%	256 253
Pension and UIF Contributions	4 317	4 668	4 668	410	4 766	4 668	97	2%	4 766
Medical Aid Contributions	16 401	20 191	20 191	1 955	22 213	20 191	2 022	10%	22 213
Overtime	18 951	9 367	9 332	1 799	20 953	9 367	11 586	124%	20 953
Performance Bonus	13 453	15 242	15 242	1 437	14 103	15 242	(1 139)	-7%	14 103
Motor Vehicle Allowance	13 773	15 460	15 460	1 324	15 667	15 460	207	1%	15 667
Cellphone Allowance	94	106	106	(1)	91	106	(15)	-14%	91
Housing Allowances	13	17	17	1	11	17	(6)	-35%	11
Other benefits and allowances	5 221	5 348	5 348	841	7 164	5 348	1 816	34%	7 164
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	4 862	3 993	3 993	204	3 440	3 993	(553)	-14%	3 440
Postretirement benefit obligations	6 457	-	-	-	-	-	-	-	-
Sub Total 0 Other Staff of Entities	318 675	331 374	331 339	29 955	344 660	331 374	13 287	4%	344 660
% increase		4.0%	4.0%						8.2%
Total Municipal Entities	318 675	331 374	331 339	29 955	344 660	331 374	13 287	4%	344 660
TOTAL SALARY, ALLOWANCES & BENEFITS	334 242	348 705	348 670	31 292	360 970	348 705	12 265	4%	360 970
% increase		4.3%	4.3%						8.0%
TOTAL MANAGERS AND STAFF	318 675	331 374	331 339	29 955	344 660	331 374	13 287	4%	344 660

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 112.2 million and R100.4 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 – M12 June

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 Outcome
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	3 965
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		17 987	21 626	22 033	25 338	22 635	23 328	20 387	19 513	21 040	18 277	44 021	33 727
Service charges - water revenue		19 542	17 755	17 356	21 455	19 484	23 533	20 380	18 399	19 494	17 786	19 892	14 731
Service charges - sanitation revenue		3 132	2 817	3 602	3 968	4 068	4 714	4 173	4 230	4 216	4 238	5 697	1 672
Service charges - refuse		4 882	5 965	5 250	5 517	4 975	5 411	4 916	5 407	5 241	5 157	7 130	6 724
Service charges - other		19	3	140	(268)	140	646	616	29	813	76	-	-
Rental of facilities and equipment		211	237	406	239	193	355	60	248	273	177	211	(10 135)
Interest earned - external investments		157	188	109	140	90	208	95	81	404	167	163	59
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		554	429	566	1 168	897	613	139	321	293	354	516	260
Licences and permits		0	1	-	0	-	-	3	-	-	-	-	-
Agency services		3 884	9 532	10 384	12 266	5 998	6 981	8 424	3 746	7 021	7 876	1 196	3 282
Transfer receipts - operating		81 143	1 750	-	-	45 993	-	-	645	91 813	-	-	226
Other revenue		33 349	24 927	23 947	24 715	23 058	6 387	14 923	57 320	13 667	20 255	3 904	12 026
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	66 537
Other Cash Flows by Source													
Transfer receipts - capital		10 873	-	-	23 425	31 841	-	-	-	42 242	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		5 841	2 627	1 999	4 946	1 106	1 563	(31)	265	481	3 393	697	116
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(164)	66	(95)	100	133	(100)	57	63	(72)	67	67	(158)
Receipt of non-current debtors		(2 585)	(2 792)	(3 903)	(2 722)	(98)	180	(82)	128	275	(5 679)	(5 679)	45 749

Receipt of non-current receivables													
Change in non-current investments	(74)	(69)	(69)	(72)	(79)	(81)	(69)	(65)	(377)	(67)	(67)		
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	112 244	
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	29 955	
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	1 337	
Interest paid	408	914	1 046	1 365	1 535	1 723	1 743	1 424	1 956	442	447	1 884	
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	14 885	
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	15 847	
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	4 313	
Grants and subsidies paid 0 other municipalities				-	-	-	-	-	-	-	-	-	
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	4 519	
General expenses	146 458	5 860	35 538	349	25 726	14 971	19 383	15 600	82 462	-	42 948	27 546	
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	100 286	
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	6 841	
Repayment of borrowing		-	2 665	-	-	-	-	-	2 959	-	-	-	
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)	(6 670)	
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	100 457	
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)	11 787	
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)	(17 413)	

5.6.7 Bank reconciliation:

The closing cash book balance of R 4.1 million (overdrawn) is confirmed by the following:

Bank Reconciliation as at 30 June 2014

Cash book balance			-4 188 411
ADD	Outstanding cheques	4 710 808	
	EFT payments not on statement	15 819 266	20 530 075
Bank Statement Balance			16 341 664

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	74 873	9 570	64 674	93 568	28 894	30.9%
Infrastructure 0 Road transport	69 070	73 473	33 008	4 075	15 120	64 202	49 081	76.4%
<i>Roads, Pavements & Bridges</i>	64 070	68 473	30 710	3 898	13 571	58 900	45 329	77.0%
<i>Storm water</i>	5 000	5 000	2 298	177	1 550	5 302	3 752	70.8%
Infrastructure 0 Electricity	12 315	7 815	20 636	3 297	20 353	13 421	(6 933)	-51.7%
<i>Generation</i>	–	–	–	–	–	–	–	
<i>Transmission & Reticulation</i>	9 115	5 615	13 736	2 038	15 518	11 021	(4 497)	-40.8%
<i>Street Lighting</i>	3 200	2 200	6 900	1 258	4 835	2 400	(2 435)	-101.5%
Infrastructure 0 Water	5 950	5 750	6 855	1 032	16 183	6 331	(9 852)	-155.6%
<i>Dams & Reservoirs</i>	1 800	1 600	1 550	–	1 557	27	(1 530)	-5732.0%
<i>Water purification</i>	1 650	1 650	–	–	–	–	–	
<i>Reticulation</i>	2 500	2 500	5 305	1 032	14 626	6 305	(8 322)	-132.0%
Infrastructure 0 Sanitation	60 402	78 832	9 175	754	8 330	6 414	(1 916)	-29.9%
<i>Reticulation</i>	51 102	64 074	9 020	754	8 062	6 200	(1 862)	-30.0%
<i>Sewerage purification</i>	9 300	14 758	155	–	268	214	(54)	-25.2%
Infrastructure 0 Other	10 500	10 500	5 200	412	4 687	3 200	(1 487)	-46.5%
<i>Waste Management</i>	10 500	10 500	5 000	412	4 661	3 000	(1 661)	-55.4%
								–
Community	65 000	66 191	2 439	21 387	60 675	39 288	64.8%	23 331
Parks & gardens	10 000	5 000	–	7 367	5 000	(2 367)	-47.3%	7 367
Sportsfields & stadia	2 600	2 600	–	–	2 600	2 600	100.0%	–
Swimming pools	–	–	–	–	–	–	–	–
Community halls	3 200	3 200	–	1 987	3 200	1 213	37.9%	1 987
Libraries	2 000	2 000	–	–	2 000	2 000	100.0%	–
Recreational facilities	28 500	34 691	2 141	14 174	34 691	20 517	59.1%	14 174
Fire, safety & emergency	9 500	9 500	–	–	9 500	9 500	100.0%	–
Security and policing	7 200	7 200	–	–	7 200	7 200	100.0%	–
Cemeteries	–	–	9	9	–	(9)	#DIV/0!	9
Other	2 000	2 000	–	–	2 000	2 000	100.0%	–
								–
Investment properties	10 000	10 000	–	–	10 000	10 000	100.0%	–
Housing development	10 000	10 000	–	–	10 000	10 000	100.0%	–
Other assets	24 651	57 528	(2 661)	33 237	57 528	24 291	42.2%	33 237
General vehicles	1 000	1 000	–	–	1 000	1 000	100.0%	–
Furniture and other office equipment	2 651	6 026	1 168	4 049	6 026	1 977	32.8%	4 049
Civic Land and Buildings	4 000	4 000	–	–	4 000	4 000	100.0%	–
Other Land	–	31 841	–	27 931	31 841	3 910	12.3%	27 931
Other	17 000	14 661	(3 829)	1 257	14 661	13 403	91.4%	1 257
Total Capital Expenditure on new assets	257 888	310 089	6 841	138 470	310 089	171 619	55.3%	138 470

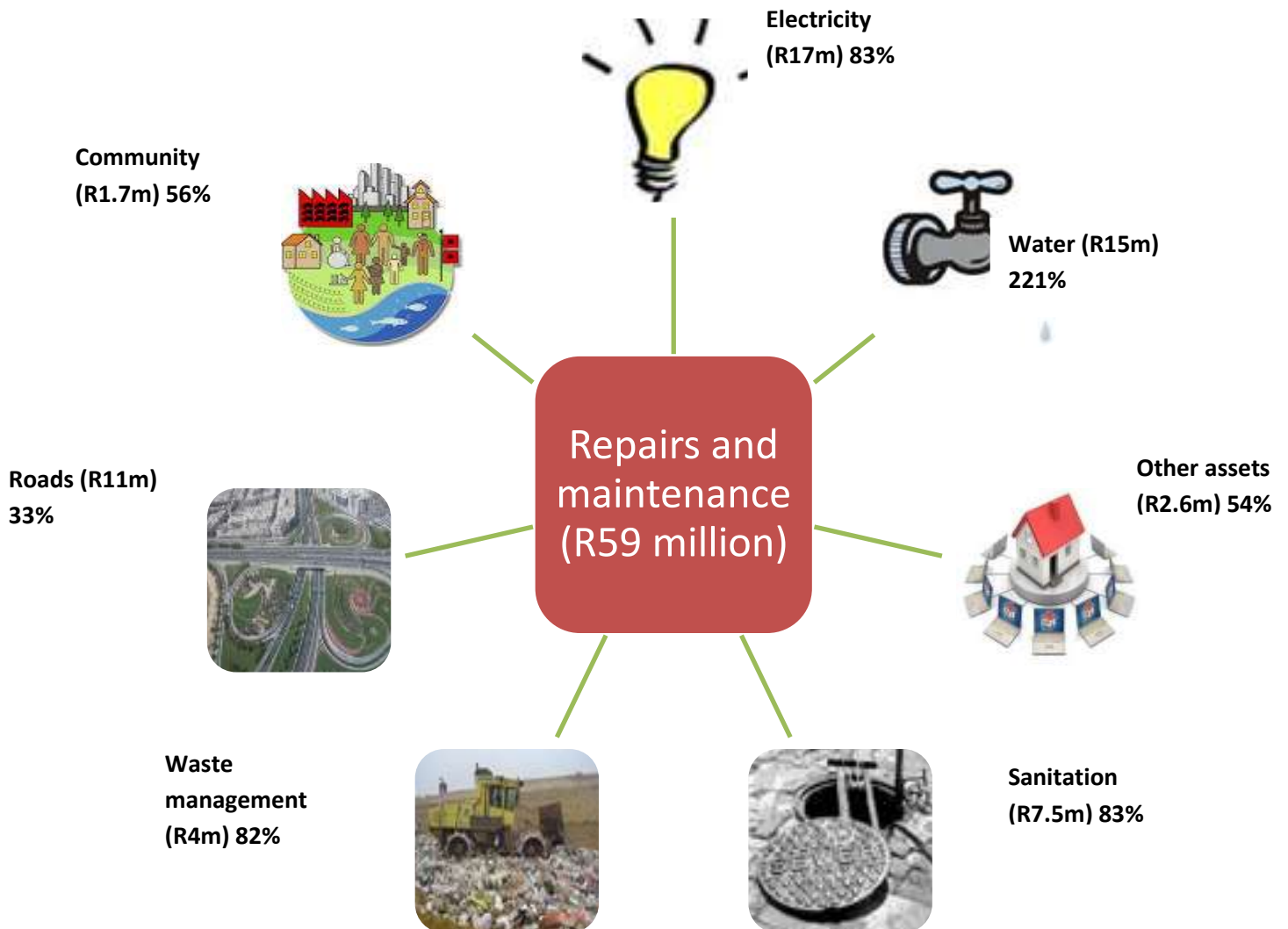
5.6.9 Repairs and maintenance analysis

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 – M12 June

Description	2012/13	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome							
R thousands								
Repairs and maintenance expenditure by Asset Class								
Infrastructure	26 767	93 568	9 570	64 674	93 568	28 894	30.9%	64 674
Infrastructure - Road transport	4 603	64 202	4 075	15 120	64 202	49 081	76.4%	15 120
<i>Roads, Pavements & Bridges</i>	4 156	58 900	3 898	13 571	58 900	45 329	77.0%	13 571
<i>Storm water</i>	447	5 302	177	1 550	5 302	3 752	70.8%	1 550
Infrastructure - Electricity	11 808	13 421	3 297	20 353	13 421	(6 933)	-51.7%	20 353
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	11 125	11 021	2 038	15 518	11 021	(4 497)	-40.8%	15 518
<i>Street Lighting</i>	683	2 400	1 258	4 835	2 400	(2 435)	-101.5%	4 835
Infrastructure 0 Water	4 639	6 331	1 032	16 183	6 331	(9 852)	-155.6%	16 183
<i>Dams & Reservoirs</i>	17	27	-	1 557	27	(1 530)	-5732.0%	1 557
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation</i>	4 622	6 305	1 032	14 626	6 305	(8 322)	-132.0%	14 626
Infrastructure 0 Sanitation	2 728	6 414	754	8 330	6 414	(1 916)	-29.9%	8 330
<i>Reticulation</i>	2 634	6 200	754	8 062	6 200	(1 862)	-30.0%	8 062
<i>Sewerage purification</i>	94	214	-	268	214	(54)	-25.2%	268
Infrastructure 0 Other	2 988	3 200	412	4 687	3 200	(1 487)	-46.5%	4 687
<i>Waste Management</i>	2 988	3 000	412	4 661	3 000	(1 661)	-55.4%	4 661
<i>Other</i>	-	200	-	26	200	174	86.9%	26
Community	1 836	4 226	2 967	332	1 984	4 226	2 242	53.1%
Parks & gardens	39	217	7	48	217	170	78.0%	48
Sports fields & stadium	575	772	72	715	772	56	7.3%	715
Community halls	285	966	49	332	966	634	65.6%	332
Libraries	-	9	-	1	9	8	85.8%	1
Recreational facilities	17	65	-	-	65	65	100.0%	-
Fire, safety & emergency	919	2 193	205	888	2 193	1 305	59.5%	888
Other	0	5	-	-	5	5	100.0%	-
Heritage assets	87	177	177	-	-	177	177	100.0%
Investment properties	87	177	177	-	-	177	177	100.0%
Other assets	1 860	4 291	1 111	3 429	4 291	862	20.1%	3 429
Plant & equipment	239	829	136	395	829	434	52.4%	395
Computers 0 hardware/equipment	32	1 207	178	899	1 207	308	25.5%	899
Furniture and other office equipment	376	676	26	463	676	213	31.5%	463
Civic Land and Buildings	1 174	1 580	772	1 672	1 580	(93)	-5.9%	1 672
Other Buildings	40	-	-	-	-	-	-	-
Intangibles	316	350	-	289	350	61	17.3%	289
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 30 June 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

Contents

ANNEXURE A: SCM Deviations 41

ANNEXURE B: Purchases above R100 000 42

ANNEXURE C : Insurance claims 43

ANNEXURE D: 10 Highest Debtors per town..... 45

ANNEXURE E: Fruitless and wasteful expenditure..... 58

ANNEXURE A: SCM Deviations**Deviations on the Supply Chain Management Policy for the month ended June 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 Evander m/pump station ,urgent repairs had to done for the pump station to function	1(a) (v)
------------	-------	-------------	--	------------	---------------	---	---	--	----------

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 June 2014

Date of the meeting	Document Number	Description	Awarded to	Amount	Department	Demo0graphic Area	Gender Representative %
05/06/2014	Order no. KN00209	Removal, Supply and Delivery and Installation of Shelves at Records	Ironeore Trading 25cc	R 198 746.28	Corporate Services	MP	60% Male 40% Female
06/06/2014	Order No. ONR0232	Purchase of Dashboard Server Hardware	GISCOE Pty Ltd	R 191 980.41	Planning and Development	GP	100% Male

06/06/2014	Order no. NK00214	Supply and Delivery of 14 Desktop Computers	Jantar Computer Services cc	R 197 678.01	Planning and Development	GMM	100% Male
18/06/2014	Order no. NK00382	Supply and Delivery of 10 Desktop Computers	Matrix Warehouse Mpumalanga	R 137 470.00	Planning and development	MP	100% Male
19/06/2014	NK00384	Supply and Delivery of Office Furniture.	Waltons Stationery Co Ltd	R 174 119.75	Office of the Municipal Manager	GMM	Various Directors

ANNEXURE C: Insurance claims

Insurance Claims for the Month

The following table below illustrates the insurance claims for month ending 30 June 2014.

Claims lodged.

There are eleven incidents of loss that occurred during the month June 2014. Eight claims occurred have been reported to brokers. A list of claims lodged and status of all claims is attached as annexure C.

Claim within Excess.

Three claims that occurred during the month June 2014 are within excess.

Claims Completed/ Settled.

One of the claims occurred during the month June 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
29/05/14	03/06/14	0018/14	Office burnt in main building south wing	Buildings	Buildings	unknown	unknown	Unknown		Waiting for outstanding docs & feedback from dept 10/06/14
29/05/14	10/06/14	236/14	FNY554MP drove over a retread tyre in road	Vehicle	Mayoral	27 849.55	2 500.00	Unknown		Brokers await insurers advise 24/06/14
05/06/14	10/06/14	0234/14	BRG116MP damaged by falling security house	Vehicles	Water& Operations	6 420.02	2 500.00	Yes		Brokers await insurers advise 24/06/14
27/05/14	10/06/14	0235/14	CFV149MP bumped into GMM BTC840MP	Vehicles	Fleet management	3 889.57	2 500.00	Yes		Brokers await insurers advise 24/06/14
30/03/14	20/06/14	0237/14	DTV276MP object thrown at vehicle	Vehicles	Water & Operation	1 727.33	500.00	Yes		Registered claim with brokers 23/06/14
15/05/14	26/06/14	0238/14	HCY120MP hit stone/rock when turning	Vehicles	Energy operation	33 482.01	2 500.00	Yes		Registered claim with brokers 26/06/14
22/05/14	26/06/14	0239/14	HCY117MP stuck in mud	Vehicles	Energy operation	14 323.91	2 500.00	Yes		Registered claim with brokers 26/06/14
16/06/14	18/06/14	0511/14	Powersurge 14Drakensbergpark/VandenBerg	Public liability	Energy operation	unknown	5 000.00	No		Registered claim with brokers 25/06/14
01/04/14	12/06/14	1021/14	Electrical problem 67 Kleynhansst/Venter N	Within excess	Energy operation	1 841.10	5 000.00	No		Department confirm they are investigating 19/06/14
03/06/14	12/06/14	1022/14	HGS285MP hit by stone/Qeja NN	Within excess	Environmental	1 630.60	5 000.00	No		*Completed-approval from dept

										chq 096754 13/06/14
10/06/14	12/06/14	1023/14	Powersurge damage/Stand 16154 Emba	Within excess	Energy operation	1 612.97	5 000.00	No		Requested recommendation from dept 12/06/14

ANNEXURE D: 10 Highest Debtors per town

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

June 2014

Bethal

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	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	Intervale	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 Aartappel	0007/0014/00002462/00099/000	468,296.45	67,897.81	Occupier	Cut-off	According to Cronje de Waal, the matter is still in court.
658306	091321	Intervale	0007/0017/00002471/00000/000	65,236.76	62,703.62	Occupier	Cut-off	Cutoff follow up will be done since the account is still in arrears
650297	083312	TMG Trust	0007/0001/00000114/00001/000	152,831.67	2,743.19	Owner	N/A	Owner was contacted but the account is still outstanding
654221	123991	PTY Props 309 PTY	0007/0011/00000712/00002/000	111,100.39	2,508.19	Own/Occ	Not-cut	Paid R50 000.00 on the 05/06/2014
652344	085320	Gereformeerde Stigting	0007/0001/00004851/00000/000	298,436.57	28,783.32	Own/ cc	Cut-off	Clearance query still pending-still waiting for supplementary valuation
654508	085586	Lots HDA	0007/0014/00002272/00000/000	140,422.59	3,847.57	Owner	N/A	Paid R5000.00 as per signed 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	531,235.41	35,724.10	Owner	N/A	Paid R459544
101190	001189	Albany Bakery	0001/0003/00008444/00000/000	540,891.46	280,526.90	Occupier	Not Cut	Account Up to date
101664	205618	D W S Secunda CBD	0001/0043/00008730/00000/000	192,755.64	49,159.07	Occupier	Not Cut	Query resolved, promise to pay on the 30 June 2014 ref Sonto
114904	014905	Kunene EM	0001/0031/00090071/00104/001	161,279.28	1,456.85	Occupier	Closed	Client terminal ill, she is in hospice electricity still disconnected

122980	119045	Grand Palace Trading	0001/0025/00008298/00900/000	521,983.00	104,642.48	Occupier	Not Cut	Account up to date
110229	015050	Van Wyk	0001/0019/00006467/00000/000	125,872.11	774.61	Occupier	Closed	Debtor untraceable
112739	021093	Sasol Synfuels	0001/0035/00008488/00000/000	1,299,709.40	845,724.00	Owner	N/A	Still waiting for the confirmation whether the property belongs to Sasol
123282	203922	Sasol Pension Fund	0001/0043/00008730/00000/000	89,026.73	3,423.20	Occupier	Not Cut	Promise to pay R46521.54 on the 10 th and Signed AOD
112167	012799	Barkley IJ	0001/0022/00007455/00000/000	77,567.48	221,216.45	Own/ Occ	Cut-off	Follow up was done therefore Electricity is Still off, Water will be Restricted
109847	120853	Sikhosana PRO 1	0001/0017/00008423/00001/000	90,934.96	3,456.16	Own/ Occ	Not Cut	Cut off was done; therefore follow up will be done

Charl Cilliers

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut0Off	Comments
600154	082645	ZEW CC	0006/0001/00000102/00000/000	119,610.64	5,629.10	Own/Occ	Not-Cut	Moratorium on water restriction.
600078	082569	Nel BAD	0006/0001/00000058/00000/000	68,392.63	1,217.51	Own/Occ	Not-cut	Moratorium on water restriction.
600114	082605	Mphithi T	0006/0001/00000081/00000/000	49,382.62	720.77	Own/Occ	Not-cut	Moratorium on water restriction.
600160	082651	Mqalekana DS	0006/0001/00000106/00000/000	67,181.65	1,305.62	Own/Occ	Not-cut	Moratorium on water restriction.
600458	082949	Benadie LS	0006/0001/00000283/00000/000	64,218.26	1,081.85	Owner	N/A	Moratorium on water restriction.
600293	082784	Van Antwerp AC	0006/0001/00000186/00000/000	53,515.98	520.53	Owner	N/A	Moratorium on water restriction.
600372	082863	Botha WA	0006/0001/00000235/00009/000	62,242.44	1,216.32	Owner/Occ	Not-cut	Moratorium on water restriction.
600029	082520	Joynt CW	0006/0001/00000021/00000/000	52,848.75	764.50	Owner	N/A	Moratorium on water restriction.

600075	082566	Nel BAD	0006/0001/00000057/00000/000	51,151.41	671.72	Owner	N/A	Moratorium on water restriction.
600069	082560	Adendorff M	0006/0001/00000053/00000/000	54,759.45	967.31	Own/Occ	Not-cut	Moratorium on water restriction.

Leslie

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments *
800976	104635	Express Engineering	0010/0034/00000057/00099/000	107,182.53	979.67	Owner	N/A	According to Revco the AOD signed is being honoured.
800933	104592	Leslie Muslim Education	0012/0003/00000999/00000/000	262,413.73	1,198.41	Owner	N/A	According to Revco they have closed the account.
800117	119626	Pearlstar Investment	0010/0001/00000300/00000/000	213,172.22	8,091.58	Owner	N/A	According to Revco the AOD signed is being honoured.
800010	103669	Jordan CSNS	0010/0034/00000239/00001/000	237,939.62	4,199.25	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	-	Own/Occ	Not-cut	According to Revco account is uncollectable.
801021	104680	Magic Eye Trading CC	0010/0034/00000123/00000/000	170,643.37	2,274.59	Own/Occ	Cut-off	According to Revco they are closing this file.
800699	104358	Maseko MS	0010/0004/00000752/00000/000	114,936.74	1,047.57	Own/Occ	Cut-off	According to Revco the AOD signed is not being honored.
800688	104347	Shili JB	0010/0004/00000741/00000/000	113,205.04	1,642.67	Own/Occ	Cut-off	According to Revco the AOD signed is not being honored.
801062	104721	Nkomo PN	0010/0034/00000186/00000/000	110,855.80	1,743.97	Own/Occ	Cut-off	According to Revco debtor is being deceased.
800117	103775	Sulman MI	0010/0001/00000300/00000/000	56,292.96	1,894.07	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	Cut-off	Comment *
249546	122389	Double Ring Trading 62	0002/0013/00027777/00000/000	200,343.74	930,792.16	Occupier	Cut-off	Paid R867916.51 Query still pending according to Derby Thomas4
237238	060127	Buthelezi TB	0002/0016/00024139/00000/000	212,542.97	5,970.17	Own/ Occ	Not-cut	Cut Off was done; therefore follow up will be done
202238	025127	Nkosi MG	0002/0006/00005627/00000/000	234,364.57	6,947.84	Owner	Not-Cut	Cut Off was done; therefore follow up will be done
200767	023656	Mngomezulu EM	0002/0004/00002868/00099/000	440,394.11	7,182.85	Owner/Occ	Cut-off	Cut Off was done; therefore follow up will be done
228578	123907	Stand & Shine Skill Centre	0002/0030/00002087/00000/001	6,663.84	2,321.28	Occupier	Cut-off	Cut Off was done; therefore follow up will be done
228561	51450	Jiyane LJ	0002/0030/00002082/00000/000	195,411.33	2,843.84	Own/ Occ	Cut-off	Cut Off was done; therefore follow up will be done
228553	051442	Thwala EM	0002/0030/00002080/00000/000	207,179.18	2,408.87	Owner/Occ	Cut-off	Cut Off was done; therefore follow up will be done
213592	036481	Khoza W	0002/0014/00010139/00000/000	87,425.23	8,026.45	Owner/Occ	Not-cut	Cut Off was done; therefore follow up will be done
215352	038241	Mlotshwa MP	0002/0014/00011561/00000/000	11,928.86	1,043.25	Owner/Occ	Not-cut	Cut Off was done; therefore follow up will be done
219170	042059	Mahlangu D	0002/0017/00017634/00000/000	9,795.10	1,281.94	Owner/Occ	Not-cut	Cut Off was done; therefore follow up will be done

* AOD – Agreement / Acknowledgement of Debt

Lebohang

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments
856860	111628	Mashinini JE	0011/0017/00007047/00000/000	290,477.26	475.76	Own/Occ	N/A	Moratorium on water restriction.
851650	106418	Pura PM	0011/0009/00001246/00000/000	288,277.11	5,697.24	Own/Occ	N/A	File is closed at Revco.
850068	104836	Malaza FL	0011/0002/00000155/00000/000	174,608.25	1,871.81	Own/Occ	N/A	File is closed at Revco.
850518	105286	Mabena NE	0011/0005/00000442/00000/000	203,039.48	1,232.00	Own/Occ	N/A	File is closed at Revco.
856452	111220	Buthelezi NM	0011/0017/00006780/00000/000	193,651.41	1,110.70	Own/Occ	N/A	Moratorium on water restriction.
856120	110888	Manana E	0011/0017/00006605/00000/000	170,214.56	896.02	Occupier	N/A	Moratorium on water restriction.
856925	111693	Khoza E	0011/0017/00007090/00000/000	168,320.46	923.82	Own/Occ	N/A	Moratorium on water restriction.
855609	110377	Vilakazi SS	0011/0016/00009466/00000/000	171,640.36	1,158.54	Own/Occ	N/A	File is closed at Revco.
852199	106967	Thwala BJ	0011/0009/00001573/00000/000	196,630.91	2,085.99	Own/Occ	N/A	File is closed at Revco.
851840	106608	Emthethweni T	0011/0009/00001340/00000/000	170,397.32	1,249.09	Own/Occ	N/A	Moratorium on water restriction.

Kinross

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments *
401754	065809	Singh C	0003/0017/00002366/00000/000	2,859.43	665.02	Owner	N/A	Tracing owner in process
400805	072231	Terry BA/ T	0003/0012/00001342/00000/000	49,150.35	931.50	Owner	N/A	Debtor came in on the 04/06/2014 to check on indigent subsidy application
404960	069015	Nene TF	0003/0025/00004199/00000/000	61,879.30	1,693.08	Own/Occ	Cut-off	Different information on application for indigent-Indigent Application not approved
401459	065514	Sukhari SR	0003/0017/00002253/00000/000	52,331.47	830.46	Owner	N/A	Owner signed arrangement with Revco for R200 per month.

400511	064566	Fourie MCPC	0003/0007/00001250/00001/000	45,414.69	2,819.91	Owner	N/A	According to Revco they have made contact with the debtor
400368	064423	Dhlahla TT	0003/0006/00001194/00000/000	5,155.38	289.88	Owner	N/A	According to Revco they have made contact with the debtor
402662	119845	Park Lifting & Mining	0003/0018/00002802/00000/000	37,427.59	6,584.38	Owner	N/A	Notice will be sent on the 24/06/2013
405829	069884	Petratos C & Grivas D	0003/0056/00000020/00001/000	47,574.50	999.22	Owner	N/A	Tracing owner in process.
400192	064247	Stenos NJ	0003/0002/00000090/00000/003	131,075.78	8,541.82	Occupier	Cut-off	According to Revco the debtor is deceased they are closing the file
404382	068437	SC Katlego Cleaning	0003/0024/00003622/00000/000	32,252.87	2,612.31	Own/Occ	Cut-off	Waiting for tracing report from Revco

Trichardt

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments *
501577	117059	Nieuwoudt Eiendomme	0004/0001/00000358/00015/000	3,002.75	1,677.75	Owner	N/A	Vat was written off
503273	204020	Southern Breeze Trading	0004/0001/00000455/00000/000	118,651.37	6,499.68	Owner	N/A	Debtor will sign normal arrangement on 07/07/2014
500007	070512	African Oxygen	0004/0001/00000004/00000/000	5,633.69	2,541.12	Owner	N/A	Bridget is busy with the allocations
501481	071986	Lemmer Eiendomme	0004/0001/00000356/00012/000	49,445.51	797.33	Owner	N/A	According to Revco the Debtor is untraceable
501208	123532	Sight Full 1112CC	0004/0001/00000292/00000/004	52,620.97	1,434.17	Occupier	Cut-off	Payment arrangement was made with Revco
502543	073048	Janse Van Vuuren WJ	0004/0001/00000384/00009/000	47,316.76	5,624.81	Own/ Occ	Cut-off	Debtor paid R22000.00 on the 17/06/2014
500133	121804	Du Plessis	0004/0001/00000057/00000/000	64,185.01	845.43	Occupier	Cut-Off	Notice will be sent on 24/06/2014
507341	070831	Trichardt Rugbyklub	0004/0001/00000125/00000/000	11,365.73	1,104.72	Occupier	Cut-off	Debtor paid R12852.48 on the 19/05/2014
500222	070727	Mopema Construction	0004/0001/00000079/00000/001	13,501.07	975.92	Occupier	Cut-off	Vat was written off
502192	072697	Pieterse MD	0004/0001/00000373/00014/000	15,182.22	4,094.00	Owner	N/A	Debtor paid R25000.00 and signed arrangement

Evander

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments *
553523	077691	Weston Global Inv.	0005/0002/00002146/00000/000	23,527.49	23,302.41	Owner/Occ	Cut-off	Account paid in Full on the Current account ,Arrangement not settled yet
551904	076072	New Heights	0005/0002/00001415/00000/000	201,411.91	5,498.79	Owner/Occ	Cut-off	Request from Revco still pending
551932	129641	Westak CW	0005/0002/00001423/00000/000	61,840.03	26,622.19	Occupier	Cut-off	Payment made on 19/05/2014 and debt incentive scheme write off the outstanding balance.
558303	118359	Vange Construction	0005/0002/00001890/00099/000	61,840.08	6,186.53	Occupier	Cut-off	Request from Revco still pending
558302	117091	Manana MN	0005/0002/00000615/00000/000	70,501.97	3,574.64	Occupier	Cut-off	Cut off notice issued on the 24/06/2014
557214	081382	Professional Hair Salon	0005/0054/00000616/00000/002	106,032.68	296.38	Occupier	Cut-off	Request from Revco still pending
550086	126575	Van Der Merwe FJ	0005/0050/00001890/00045/027	43,799.66	854.38	Owner	N/A	Account Send to Revco to collect Outstanding balance
554471	012733	Strijdom WJF	0005/0004/00002110/00001/000	14,637.55	1,083.49	Owner/Occ	Cut-off	Request from Revco still pending
553293	077461	Power Build	0005/0002/00001840/00000/003	41,470.68	3,113.88	Occupier	Cut-off	Debtors Paid amount of R8000.00 on the 16/05/2014 and sign Debt Incentive but no payment made yet
553893	078058	High Echelon Trading	0005/0004/00001959/00000/000	53,801.57	2,689.69	Owner	N/A	The owner still on Process of tracing

* AOD – Agreement / Acknowledgement of Debt

Emzinoni

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments
706384	098983	Ntuthuko Restaurant	0008/0010/00002142/00001/009	662,379.91	4,478.00	Own/Occ	Cut-off	According to Revco the debtor is not the owner therefore account is on hold.

705752	098351	Alex Coal and Wood	0008/0010/00001565/00000/000	267,768.50	1,720.00	Own/Occ	Not-cut	According to Revco the debtor is not the owner therefore account is on hold.
700248	092847	Sihlali EK	0008/0002/00003435/00000/000	253,624.81	15,831.11	Own/Occ	Cut-off	According to Revco the debtor is not the owner therefore account is on hold.
706252	098851	Maseko AV	0008/0010/00002031/00000/000	123,025.31	1,993.54	Own/Occ	Cut-off	Electricity is still disconnected.
700789	093388	Sibande DM	0008/0004/00003880/00000/000	119,539.53	1,887.15	Own/Occ	Cut-off	Electricity is still disconnected.
704993	097592	Emthonjeni Beerhaal	0008/0010/00000348/00000/000	101,960.07	974.27	Owner	N/A	No payment made, still tracing owner.
706080	129563	Thandanani Old Age	0008/0010/00001871/00000/000	104,829.32	2,933.68	Occupier	Cut-off	Electricity is still disconnected.
706058	098657	Emzinoni Bottle Store	0008/0010/00001853/00000/000	116,316.22	694.79	Owner	N/A	The debtors' case was still in progress.
700216	092815	Shabalala NM	0008/0002/00003404/00000/000	130,192.28	1,650.54	Occupier	Cut-off	According to Revco debtor is deceased, therefore they will be closing the file.
705302	097901	Giant Bottle Store	0008/0010/00001147/00000/001	-	1,444.57	Occupier	Cut-off	Electricity is still disconnected.

Farms

Unit	Account	Name and Surname	Reference	Amount	AVG Billing	Status	Cut-Off	Comments
901291	086214	Nestle (South Africa)	0012/0002/00000150/00078/000	587,643.99	13,327.99	Own/ Occ	N/A	No payment made.
900629	105224	Eskom Holding Limited	0012/0002/00000108/00025/000	1,339,996.60	9,986.10	Own/Occ	N/A	No payment made.
901646	125578	Apollo E & I Construction	0012/0002/00000291/00099/061	133,190.80	813.24	Owner	N/A	No payment made.
901309	204002	AFGRI Operations LTD	0012/0002/00000150/00128/000	352,041.51	17,833.28	Owner	N/A	No payment made.
900856	064559	Fourie PC	0012/0002/00000125/00012/000	321,498.30	3,064.10	Own/Occ	N/A	No payment made.
902203	125441	Hendriko Landgoed PTY	0012/0002/00000582/00099/000	115,992.55	2,099.66	Owner	N/A	No payment made.

901546	125367	Unitrans Freight (PTY)	0012/0002/00000282/00016/000	323,744.23	12,793.32	Own/Occ	N/A	No payment made.
901647	125578	Apollo E & I Constr PTY	0012/0002/00000291/00099/062	169,856.43	1,105.79	Owner	N/A	No payment made.
901575	125379	Templemore Trading	0012/0002/00000284/00099/015	156,828.13	2,151.81	Owner	N/A	No payment made.
901377	125279	Oosthuizen JNR	0012/0002/00000256/00029/000	323,124.05	10,231.08	Own/Occ	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	22,505.03	22,505.03	-	-	-	-	Current account due on 07 July 2014
Laerskool Oranjegloed	102424/002424	16,219.19	16,218.71	0.48	-	-	-	Current account due on 07 July 2014
Hoerskool Oosterland	103871/003872	28,450.90	28,450.65	0.25	-	-	-	Current account due on 07 July 2014
Highveld Park High School	104193/004194	-	-	-	-	-	-	Account is paid to date
Highveld Park High	104195/004195	9,049.57	9,049.57	-	-	-	-	Current account due on 07 July 2014
Laerskool Kruijnpark	106477/006477	23,248.97	23,248.97	-	-	-	-	Current account due on 07 July 2014
Hoerskool Secunda	119246/019245	27,479.70	27,180.64	299.06	-	-	-	Account due on 07 July 2014
Highveld Ridge Pre Primary	119838/019838	6,171.21	5,871.59	299.62	-	-	-	Account due on 07 July 2014
Biem Bam Kleuterskool	119838/019840	2,236.07	2,236.07	-	-	-	1,748.18	Current account due on 07 July 2014
Highveldridge Prim School	119842/019842	20,158.17	19,858.14	300.03	-	-	-	Account due on 07 July 2014
Laerskool Secunda	120938/020938	19,490.93	19,490.93	-	-	-	-	Current account due on 07 July 2014
Department of Education	121988/021989	20,996.47	20,996.47	-	-	-	-	Current account due on 07 July 2014
Lifalethu Prim School	200768/023657	7,829.54	7,829.54	-	-	-	21,238.02	Current account due on 07 July 2014
Lifalethu Caretaker House	200775/023664	-	-	-	-	-	9,366.62	Closed account
Kusasaletu Sec School	201227/024116	4,633.19	4,633.08	0.11	-	-	2,959.18	Current account due on 07 July 2014
Kiryatswana Sec School	204196/027085	12,288.69	12,288.53	0.16	-	-	-	Current account due on 07 July 2014
Isibanisezwe Prim School	205015/027904	31,270.64	7,443.61	7,809.41	11,564.94	4,452.68	-	Paid R5000.00 on 26 June 2014
Alan Makhunga Prim School	205307/028196	-	-	-	-	-	-	Account is paid to date
Basizeni School	208671/031560	3,974.51	3,974.51	-	-	-	3,827.67	Current account due on 07 July 2014
*Shapeve Prim School	212464/035352	16,471.97	8,347.51	7,485.65	638.81	-	-	Account resubmitted to the department
KI Twala Secondary School	213891/036780	14,423.58	14,423.58	-	-	-	-	Current account due on 07 July 2014
Vukuzithathe Prim School	214952/037841	44,414.55	44,414.55	-	-	-	1,478.32	Current account due on 07 July 2014
Maphala Gulube Prim School	217374/040263	13,342.06	7,283.20	5,784.08	274.78	-	-	Account resubmitted to the department
Buyani Primary School	228010/050899	6,062.80	6,062.80	-	-	-	-	Current account due on 07 July 2014

Sizwakele Secondary School	228012/050901	13,754.98	12,204.77	1,550.21	-	-	10,603.54	Paid R12 154.00 on 25 June 2014
Thorisong Prim School	228016/050905	21,131.12	21,131.12	-	-	-	38,611.83	Current account due on 07 July 2014
Mbalenhle Primary School	228046/050935	10,926.75	10,926.75	-	-	-	-	Current account due on 07 July 2014
Tholukwazi Primary School	228050/050939	7,202.18	7,202.18	-	-	-	-	Current account due on 07 July 2014
Zamokuhle Primary School	228086/050975	4,928.57	4,928.57	-	-	-	-	Current account due on 07 July 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	23,529.84	23,529.84	-	-	-	-	Current account due on 07 July 2014
T/Grove Primary School	401632/065686	12,632.63	12,632.63	-	-	-	-	Current account due on 07 July 2014
Sasolia Primary School	402613/066667	8,631.80	8,631.80	-	-	-	-	Current account due on 07 July 2014
Laerskool Trichardt (Die Hoof)	500328/070833	-	-	-	-	-	-	Account is paid to date
Laerskool Trichardt	500329/070832	6,426.37	6,426.37	-	-	-	-	Current account due on 07 July 2014
Laerskool Hoeveld	550901/075069	11,236.25	11,236.25	-	-	-	-	Current account due on 07 July 2014
Hoerskool Evander	551072/075240	47,937.22	47,937.14	0.08	-	-	-	Current account due on 07 July 2014
Tinki Tonki Kleuterskool	552497/076664	5,250.85	5,250.42	0.43	-	-	-	Current account due on 07 July 2014
Department of Education	553304/077472	25,699.94	13,705.71	7,459.29	4,029.50	505.44	-	Account is paid to date on 11 June 2014
T P Straten Primary School	557761/081929	-	-	-	-	-	-	Account is paid to date
H M Swart	651985/085000	-	-	-	-	-	-	Account is paid to date
M D Coovadia Skool	653659/086673	1,961.76	1,291.73	68.19	320.04	281.8	-	Account resubmitted to the department
Jim Van Tonderskool	654049/087063	77,090.97	77,090.63	0.34	-	-	-	Current account due on 07 July 2014
Laerskool M V Niekerk	655302/088316	6,340.63	6,340.32	0.31	-	-	-	Current account due on 07 July 2014
Lamilile Dep. Of Education	656444/098679	-	-	-	-	-	-	Account is paid to date
Ikhwezi Primary School	659586/119612	1,222.04	1,222.04	-	-	-	-	Current account due on 07 July 2014
AD Nkosi Sekondere Skool	700189/092788	14,704.51	14,704.51	-	-	-	-	Current account due on 07 July 2014
Langelihle Primary School	700388/092987	15,419.08	15,419.08	-	-	-	-	Current account due on 07 July 2014
Sakhisizwe L.P. School	700473/093072	4,109.93	4,109.93	-	-	-	-	Current account due on 07 July 2014
Vukanini H.P. School	704987/097586	-	-	-	-	-	-	Account is paid to date
Imbekezele L.P. School	704988/097587	26,812.49	11,578.78	9,282.29	5,951.42	-	-	Account resubmitted to the department
Thandanani School	705002/097601	1,279.59	24.53	1,255.06	-	-	-	Paid R3 817.00 on 17 June 2014
Emzinoni High School	706523/099122	9,746.24	9,746.24	-	-	-	-	Current account due on 17 June 2014
Chifef Ampie Mayise Sec School	850198/104964 850198/104964	-	-	-	-	-	-	Account is paid to date

Petrus Maziya Primary School	851063/105830	309.29	152.74	156.11	0.44	-	-	Account due on 07 July 2014
Vukuqhakaze Sec School	854201/108969	366.13	78.87	75.86	72.90	138.50	1,926.38	Account due on 07 July 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	3,201.27	3,201.02	0.25	-	-	-	Current account due on 07 July 2014
Kinross Laerskool	900848/069956	681.1	681.10	-	-	-	-	Current account due on 07 July 2014
Ethokomala School	900860/069968	-	-	-	-	-	-	Account is paid to date
Fernandi Meisies Koshuis	902304/091360	9,068.85	9,068.85	-	-	-	-	Current account due on 07 July 2014
Liebenhof Seuns Koshuis	902305/091368	9,314.59	9,314.59	-	-	-	-	Current account due on 07 July 2014
Hoerskool Hoogenhout	902308/091371	82,812.59	49,747.26	24,103.5	8,961.83	-	-	Account resubmitted to the department
		814,447.30	711,323.5	65,930.77	31,814.66	5,378.42	91,759.74	

HEALTH

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
DEPT VAN GESONDHEID EN WELSY	201225/24114	4,936.13	4,936.13	-	-	-	-	Current account due on 07 July 2014
DEPT VAN GESONDHEID & WELSYN	215029/037918	5,343.61	3,039.07	2,304.54	-	-	-	Paid R3,118.90 on May and June 2014
DEPT OF SOCIAL DEVELOPMENT	228022/127448	-	-	-	-	-	-	Account is paid to date
DEPT VAN GESONDHEID EN WELSY	228630/051519	-	-	-	-	-	-	Account is paid to date
PAULINA MORAPEDI CLINIC	241825/129646	-	-	-	-	-	-	Account is paid to date
DEPARTMENT OF HEALTH & WELFARE	551849/076016	12,737.36	12,736.14	1.22	-	-	-	Current account due on 07 July 2014
DEPARTMENT OF HEALTH & WELFARE	651866/76016	6,263.05	5,962.55	300.50	-	-	-	Current account due on 04 July 2014
LEBOHANG COMMUNITY HEALTH CENTRE	850152/126753	-	-	-	-	-	-	Account is paid to date
CHIEF AMPIE MAYISA HOSPITAL 2	900978/075086	26,912.90	26,912.90	-	-	-	-	Current account due on 07 July 2014
CHIEF AMPIE MAYISA HOSPITAL 2	900979/75086	3,901.54	3,901.54	-	-	-	-	Current account due on 07 July 2014
BETHAL HOSPITAAL	901295/091333	105,593.69	69,708.25	35,885.44	-	-	-	Current account due on 07 July 2014
CHIEF AMPIE MAYISA HOSPITAL 2	902222/075086	68,738.70	68,700.46	38.24	-	-	-	Current account due on 07 July 2014
CHIEF AMPIE MAYISA HOSPITAL 2	902223/075086	2,769.33	2,769.33	-	-	-	-	Current account due on 07 July 2014

237,196.34	198,666.40	38,529.94	-	-	-
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ROADS

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Hoof Prov Inspekteur	900964/070001	59,501.56	19,540.28	19,674.82	9,886.14	10,400.32	-	Account resubmitted to the department
DO R S A Paaie Department	650321/083335	6,172.54	6,172.54	-	-	-	-	Current account is due on 07 July 2014
		65,674.10	25,712.82	19,674.82	9,886.14	10,400.32	-	

DEPARTMENT OF PUBLIC WORKS

Name of Institution	Account No	Total	Current	>30 days	>60 days	>90days	Capital	Comment
Magistrate Office Secunda	100007/000007	19,952.92	19,952.92	-	-	-	-	Current account due on 07 July 2014
SAP DEPT of Public Works	106720/116649	10,500.27	10,408.69	91.58	-	-	-	Account due on 07 July 2014
Department of Labour	108081/008079	5,353.29	5,353.29	-	-	-	-	Current account due on 07 July 2014
S.A.P Dept Gemeenskapsonw	121286/021287	184,828.46	184,828.50	-	-	-	-	Current account due on 07 July 2014
Departement Openbare Werk	228625/051514	14,913.21	14,913.05	0.16	-	-	-	Current account due on 07 July 2014
Department Of Labour EMba	228662/051551	10,617.10	264.23	262.74	261.25	9828.88	-	Closed account
S A P Office Kinross	402652/066706	9,119.71	8,995.60	124.11	-	-	-	Account due on 07 July 2014
S A P Kantore (Trichardt)	500282/070786	14,772.21	14,699.08	73.13	-	-	-	Account due on 07 July 2014
Police Flats Evander	551984/076150	11,012.85	10,852.96	159.89	-	-	-	Account due on 07 July 2014
S A P Kantore Evander	553260/077427	38,434.48	38,434.48	-	-	-	-	Current account due on July 2014
S A P Office Evander	553262/077429	-	-	-	-	-	-	Account due on 07 July 2014
Correctional Service	553394/077562	3,302.92	3,272.67	30.25	-	-	-	Account due on 07 July 2014
Direkteur Generaal	557765/081932	-	-	-	-	-	-	Account is paid to date
Die Streekvertegenwoordiger	600361/082851	1,686.98	1,686.98	-	-	-	-	Current account due on 07 July 2014
DEPT of Labour Bethal	650215/083230	6,436.35	6,370.27	66.08	-	-	-	Account due on 07 July 2014
DEPT of Home Affairs Bethal	650521/083536	6,039.06	5,925.63	113.43	-	-	-	Account due on 07 July 2014
Correctional Service Office	651778/084793	5,250.94	5,127.44	123.5	-	-	-	Account due on 07 July 2014
Magistrates Office Bethal	651876/084890	11,710.32	11,710.32	0	-	-	-	Current account due on 07 July 2014
R S A Polisie & Housing Bethal	651882/084897	21,860.80	21,860.80	0	-	-	-	Current account due on 07 July 2014
R S A Polisie & Housing Bethal	651883/084898	119.03	116.21	2.82	-	-	-	Current account due on 07 July 2014
D O W	651884/084911	3,618.11	3,562.18	55.93	-	-	-	Account due on 07 July 2014

D O W	658399/091414	-	-	-	-	-	-	Account is paid to date
EMzinoni Poce Station	705647/098245	231,769.74	231,769.70	-	-	-	-	Current account due on 07 July 2014
DEPT Openbare Werke	800154/103813	-	-	-	-	-	-	Account is paid to date
DEPT Openbare Werke	800155/103814	6,391.23	6,291.79	99.44	-	-	-	Account due on 07 July 2014
DEPT Openbare Werke	800156/103815	309.95	302.75	7.2	-	-	-	Current account due on 07 July 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	902316/091298	5,505.19	5,375.38	92.94	12.28	24.59	-	Account resubmitted to the department
Bethal Kommando	902317/091299	215.61	210.65	4.96	-	-	-	Current account due on 07 July 2014
Republiek Van Suid Afrika	902320/091669	24,551.72	521.97	519.07	516.18	22994.5	-	Rates and taxes
Bethal Prison	902322/091323	288,405.54	288,405.50	0	-	-	-	Current account due on 07 July 2014
Bethal Prison	902323/091323	40,805.83	40,805.76	0.07	-	-	-	Current account due on 07 July 2014
Bethal Prison	902324/091323	488,043.17	488,042.90	0.25	-	-	-	Current account due on 07 July 2014
TOTALS		1,465,526.99	1,430,062.00	1,827.55	789.71	32,847.97	-	

ANNEXURE E: Fruitless and wasteful expenditure

Supplier Name	Reference Number	Amount	Period
Eskom	B2406	82 670.55	2014/06/05
Eskom	C2406	82 670.55	2014/06/05
Eskom	A4499	96 836.85	2014/06/05
Eskom	15 009 753	118 273.79	2014/06/11
Eskom	15 009 754	8 154.49	2014/06/11
Eskom	15 009 755	147 256.46	2014/06/11
Eskom	15 009 756	147 256.46	2014/06/11
Eskom	15 009 757	147 256.46	2014/06/11

Eskom	8 614	203.05	2014/06/30
Eskom	2 492	255.65	2014/06/30
Eskom	6 835	44.85	2014/06/30
Eskom	3 388	9.51	2014/06/30
Eskom	8 940	21.32	2014/06/30
Eskom	2 531	12.10	2014/06/30
Eskom	4 689	8.06	2014/06/30
Eskom	7 030	68.55	2014/06/30
Eskom	6 962	20.06	2014/06/30
Eskom	7 905	22.77	2014/06/30
Eskom	8 675	47.13	2014/06/30
Eskom	8 717	7.94	2014/06/30
Eskom	4 328	24.37	2014/06/30
Eskom	6 050	11.03	2014/06/30
Eskom	902	34.55	2014/06/30
Eskom	6 601	8.25	2014/06/30
Eskom	9 010	45.18	2014/06/30
Eskom	1 840	50.62	2014/06/30
Eskom	7 698	46.26	2014/06/30
Eskom	9 597	15.48	2014/06/30

Eskom	7 086	10.94	2014/06/30
Eskom	8 301	143 480.15	2014/06/30
Eskom	2 406	92 277.92	2014/06/30
Eskom	852	265 083.41	2014/06/30
Eskom	6 339	4 136.05	2014/06/30
Eskom	4 499	82 421.21	2014/06/30
Eskom	2 361	121 324.64	2014/06/30
Eskom	12 361	132 110.49	2014/06/30
Eskom	58 301	236 547.58	2014/06/30
		1 908 724.73	