



Monthly Budget Statement

MFMA Section 71 Report

September 2014

Govan Mbeki Local Municipality

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1. Introduction

1.1 Purpose

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

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

1.2 Background

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

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

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

The MBRR highlights the format of the monthly budget statements.

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

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

2. Section 13: Quality Certification by Accounting Officer

QUALITY CERTIFICATE

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

✓ The monthly budget statement report

And supporting documentation for the month of **September 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 September 2014:

3.1 Budget Summary statement

MP307 Govan Mbeki - Table C1 Monthly Budget Statement Summary – M03 September

| Description R thousands | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------|-----------------------|
| | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 169 763 | 219 808 | - | 16 667 | 45 236 | 54 952 | (9 716) | -18% | 180 945 |
| Service charges | 865 025 | 948 225 | - | 65 234 | 140 666 | 237 056 | (96 390) | -41% | 562 664 |
| Investment revenue | 1 667 | 1 581 | - | 343 | 646 | 395 | 251 | 63% | 42 248 |
| Transfers recognised - operational | 220 634 | 224 188 | - | (718) | 79 988 | 56 047 | 23 941 | 43% | 319 950 |
| Other own revenue | 116 993 | 199 196 | - | 13 138 | 34 973 | 49 799 | (14 826) | -34% | 139 892 |
| Total Revenue (excluding capital transfers and contributions) | 1 374 081 | 1 592 998 | - | 94 663 | 301 509 | 398 249 | (96 740) | -27% | 1 245 699 |
| Employee costs | 338 371 | 361 709 | - | 30 270 | 91 066 | 90 427 | 639 | 1% | 364 775 |
| Remuneration of Councillors | 16 310 | 18 544 | - | 1 360 | 3 552 | 4 636 | (1 084) | -23% | 14 208 |
| Depreciation & asset impairment | 188 673 | 322 884 | - | - | - | 80 721 | (80 721) | -100% | - |
| Finance charges | 18 409 | 6 510 | - | 1 842 | 3 909 | 1 628 | 2 281 | 140% | 15 634 |
| Materials and bulk purchases | 558 794 | 572 152 | - | 77 325 | 151 033 | 143 038 | 7 995 | 6% | 604 133 |
| Transfers and grants | 49 733 | 58 375 | - | 3 571 | 26 405 | 14 594 | 11 811 | | 105 619 |
| Other expenditure | 536 181 | 492 835 | - | 33 454 | 56 589 | 123 309 | (66 620) | -54% | 226 355 |
| Total Expenditure | 1 706 471 | 1 833 009 | - | 147 821 | 332 553 | 458 252 | (125 699) | -27% | 1 330 212 |
| Surplus/(Deficit) | (332 390) | (240 011) | - | (53 158) | (31 044) | (60 003) | 28 959 | -48% | (84 513) |
| Transfers recognised - capital | 116 487 | 71 781 | - | - | 36 351 | 17 945 | 18 406 | 103% | 145 405 |
| Contributions & Contributed assets | 44 808 | 5 300 | - | 7 705 | 24 559 | 1 325 | 23 234 | 1754% | 98 237 |
| Surplus/ (Deficit) for the year | (171 094) | (162 930) | - | (45 453) | 29 866 | (40 733) | 70 599 | -173% | 159 129 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | 4 054 | 11% | 158 209 |
| Capital transfers recognised | 102 632 | 77 081 | - | 17 411 | 39 468 | 19 270 | 20 198 | 105% | 157 872 |
| Public contributions & donations | 27 931 | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 7 907 | 64 912 | - | 32 | 84 | 16 228 | (16 144) | -99% | 337 |
| Total sources of capital funds | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | (4 054) | 11% | 158 208 |
| Financial position | | | | | | | | | |
| Total current assets | 238 379 | 422 500 | - | | 330 761 | | | | 422 500 |
| Total non current assets | 2 746 591 | 2 999 104 | - | | 2 784 141 | | | | 2 999 104 |
| Total current liabilities | 473 614 | 285 200 | - | | 581 390 | | | | 285 200 |
| Total non current liabilities | 172 676 | 170 517 | - | | 170 191 | | | | 170 517 |
| Community wealth/Equity | 2 338 681 | 2 965 887 | - | | 2 363 321 | | | | 2 965 887 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 36 455 | 116 190 | - | 3 921 | (11 132) | 29 048 | (40 180) | -138% | (44 530) |
| Net cash from (used) investing | (11 399) | (43 814) | - | (15 336) | (31 539) | (10 954) | (20 586) | 188% | (126 157) |
| Net cash from (used) financing | (7 686) | (2 002) | - | (143) | 586 | (501) | 1 086 | -217% | 2 343 |
| Cash/cash equivalents at the month/year end | 35 257 | (121 034) | - | - | (25 854) | (173 814) | 147 960 | -85% | (152 111) |
| 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 | 30 161 | 29 409 | 32 799 | 15 420 | 17 823 | 13 364 | 72 080 | 603 180 | 814 236 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 38 053 | 59 928 | 65 533 | 101 933 | 15 567 | 2 350 | 111 | 1 075 | 284 551 |

Comments on the Budget Summary Statement

Operating Revenue

The overall performance on the revenue component is 24% below the budget. 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 27% below the budget. Under the operating expenditure less is being spent than budgeted for. The highest unspent budget is depreciation, debt impairment as well as remuneration of councillors.

Depreciation and debt impairment calculations will be done on a quarterly basis going forward. Repairs and maintenance have also been under spent by 60.5% 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.

Bulk purchases have also been over spent by 6% due to high distribution losses recorded (40% for electricity).

Capital Expenditure

Total Capital Expenditure to date is R39 552 000 of this amount R20 061 000 relates to MIG funding (excluding VAT), R19 million is from the Human Settlement grant whilst R84 000 is from internally generated funds.

Cash Flows

At the end of September 2014 we had a positive bank statement balance of R 8 146 960. Our cash book balance for the same period is overdrawn by R 25 911 972. 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 R814 million as at September month end. Collection still remains a challenge as indicated by the huge amounts of old outstanding debtors. There is a revenue enhancement plan in place to address the debt collection challenge.

The total creditors balance amounted to R284 million for the same period.

3.2 Key Financial indicators

| Financial | | Cash Management | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------|--|--------------------|------------------|---------|-------------|-------------------|--|-------|-------|-------|----------------------------|--|--|--|------------------------------|--------|--------|-------|-----------------------------|-----|-------|---------|---------------------------------|--------|-------|---------|-----------------------------|--------|--------|---------|-----------------------------|---------|--------|-------|-----------------------------|---------|---------|---------|----------------------|----------------|----------------|---------------|
| Overall surplus for the period | 29.8 million | Bank statement balance: | R8,146,960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debtors Average payment rate for the month | 110% | Cashbook balance: (Overdrawn) R | (25,911,972) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Creditors days | | Investments: | R35,300,266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (Creditors/Cost of sale*365 days) | 485 days | Loan Balance: | R14,219,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Overall operating results | | Liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | R' 000 | Unspent Conditional grant | R 1,690,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | R 362 419 | Trade creditors | R 284,551,345 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenditure | <u>R 332 553</u> | Total loans | R 14,219,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Surplus | R29 866 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debtors | | Capital Expenditure : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total debtors outstanding | R 814,236,485 | Municipal Infrastructure Grant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Distribution Losses</i> | (%) | MIG Budget | R71,781,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electricity: | 40% | MIG Expenditure | R 20,061,619 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water: | 18% | Vat portion | <u>R 3,530,738</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Total Expenditure | R 22,592,357 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | % spent to date | 31% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Departmental performance | | Other Capital expenditure (Excluding MIG) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Vote Description</th> <th>Revenue</th> <th>Expenditure</th> <th>Surplus/(Deficit)</th> </tr> <tr> <th></th> <th>R'000</th> <th>R'000</th> <th>R'000</th> </tr> </thead> <tbody> <tr> <td>Performance by Vote</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Vote 1 - Executive & Council</td> <td>39 555</td> <td>11 552</td> <td>(378)</td> </tr> <tr> <td>Vote 2 - Corporate Services</td> <td>613</td> <td>3 303</td> <td>(3 461)</td> </tr> <tr> <td>Vote 3 - Planning & Development</td> <td>29 333</td> <td>6 481</td> <td>(9 238)</td> </tr> <tr> <td>Vote 4 - Community Services</td> <td>35 249</td> <td>58 698</td> <td>(9 415)</td> </tr> <tr> <td>Vote 5 - Financial Services</td> <td>135 474</td> <td>47 005</td> <td>7 906</td> </tr> <tr> <td>Vote 6 - Technical services</td> <td>122 196</td> <td>205 513</td> <td>100 661</td> </tr> <tr> <td>Total by Vote</td> <td>362 419</td> <td>332 553</td> <td>29 866</td> </tr> </tbody> </table> | | | | Vote Description | Revenue | Expenditure | Surplus/(Deficit) | | R'000 | R'000 | R'000 | Performance by Vote | | | | Vote 1 - Executive & Council | 39 555 | 11 552 | (378) | Vote 2 - Corporate Services | 613 | 3 303 | (3 461) | Vote 3 - Planning & Development | 29 333 | 6 481 | (9 238) | Vote 4 - Community Services | 35 249 | 58 698 | (9 415) | Vote 5 - Financial Services | 135 474 | 47 005 | 7 906 | Vote 6 - Technical services | 122 196 | 205 513 | 100 661 | Total by Vote | 362 419 | 332 553 | 29 866 |
| Vote Description | Revenue | Expenditure | Surplus/(Deficit) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | R'000 | R'000 | R'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Performance by Vote | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | 39 555 | 11 552 | (378) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 2 - Corporate Services | 613 | 3 303 | (3 461) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 3 - Planning & Development | 29 333 | 6 481 | (9 238) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 4 - Community Services | 35 249 | 58 698 | (9 415) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 5 - Financial Services | 135 474 | 47 005 | 7 906 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 6 - Technical services | 122 196 | 205 513 | 100 661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total by Vote | 362 419 | 332 553 | 29 866 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Other capital budget R 70,212,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Other capital expenditureR 19,490,446 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | % spent to date 27% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Repairs and maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Repairs budget R 113,838,399 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Repairs expenditure to date R 14,172,256 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | % spent to date 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Human resources | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Salary bill for Councillors R | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1,358,075 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Salary bill for employees R | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 30,270,178 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Work force cost as a % of income 31% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Total staff complement 1 321 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Staff resignations 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Staff Appointments 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

3.3 Ratio Analysis

MP307 Govan Mbeki Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

| Description of financial indicator | Basis of calculation | Ref | 2013/14 | Budget Year 2014/15 | | | |
|---|--|-----|-------------------|---------------------|-----------------|---------------|--------------------|
| | | | Unaudited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0.9% | 18.0% | 0.0% | 1.2% | 2.2% |
| 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 | | 19.8% | 8.5% | 0.0% | 24.1% | 8.5% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 50.3% | 148.1% | 0.0% | 56.9% | 148.1% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 3.4% | -41.06% | 0.0% | 3.2% | -41.6% |
| <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 | | 16.9% | 35.6% | 0.0% | 106.3% | 47.0% |
| 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% | | 18% | 18% |
| Employee costs | Employee costs/Total Revenue 0 capital revenue | | 24.6% | 22.7% | 0.0% | 30.2% | 30.2% |
| Repairs & Maintenance | R&M/Total Revenue 0 capital revenue | | 2.4% | 6.5% | 0.0% | 1.1% | 0.8% |
| Interest & Depreciation | I&D/Total Revenue 0 capital revenue | | 15.1% | 20.7% | 0.0% | 1.3% | 2.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue 0 Operating Grants)/Debt service payments due within financial year) | | 3621.6% | 27378.2% | | 7985.4% | 28410.0% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | 26.8% | 59.8% | | 227.8% | 70.0% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 3.4% | -8.1% | | 7.4% | -38.0% |

4. Monthly statements

4.1 Financial Performance (Revenue and expenditure)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M03
September

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-------------------|---------------------|-----------------|------------------|-----------------|-----------------|------------------|----------------|--------------------|
| | Unaudited 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 | 169 763 | 219 808 | – | 16 667 | 45 236 | 54 952 | (9 716) | -18% | 180 945 |
| Property rates - penalties & collection charges | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | 434 856 | 483 238 | – | 28 746 | 67 567 | 120 810 | (53 242) | -44% | 270 270 |
| Service charges - water revenue | 279 218 | 275 317 | – | 22 251 | 26 634 | 68 829 | (42 195) | -61% | 106 535 |
| Service charges -sanitation revenue | 66 302 | 76 733 | – | 6 504 | 20 384 | 19 183 | 1 200 | 6% | 81 535 |
| Service charges - refuse revenue | 84 648 | 95 437 | – | 7 733 | 26 081 | 23 859 | 2 222 | 9% | 104 324 |
| Service charges - other | – | 17 500 | – | – | – | 4 375 | (4 375) | -100% | – |
| Rental of facilities and equipment | 2 772 | 3 065 | – | 233 | 833 | 766 | 67 | 9% | 3 333 |
| Interest earned - external investments | 1 667 | 1 581 | – | 343 | 646 | 395 | 251 | 63% | 2 585 |
| Interest earned - outstanding debtors | 35 288 | 36 086 | – | 3 396 | 9 916 | 9 021 | 894 | 10% | 39 663 |
| Dividends received | – | – | – | – | – | – | – | – | – |
| Fines | 4 662 | 7 378 | – | 407 | 1 049 | 1 845 | (796) | -43% | 4 194 |
| Licences and permits | 4 | 5 | – | – | – | 1 | (1) | -100% | – |
| Agency services | 23 751 | 23 264 | – | 1 867 | 6 545 | 5 816 | 729 | 13% | 26 178 |
| Transfers recognised operational | 220 634 | 224 188 | – | (718) | 79 988 | 56 047 | 23 941 | 43% | 319 950 |
| Other revenue | 6 175 | 29 397 | – | 4 031 | 10 941 | 7 349 | 3 592 | 49% | 43 765 |
| Gains on disposal of PPE | 23 019 | 100 000 | – | 3 204 | 5 690 | 25 000 | (19 310) | -77% | 22 759 |
| Total Revenue (excluding capital transfers and contributions) | 1 374 081 | 1 592 998 | – | 94 663 | 301 509 | 398 249 | (96 740) | -24% | 1 206 036 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 225 455 | 361 709 | – | 30 270 | 91 066 | 90 427 | 639 | 1% | 364 775 |
| Remuneration of councillors | 10 894 | 18 544 | – | 1 360 | 3 552 | 4 636 | (1 084) | -23% | 14 208 |
| Debt impairment | – | 114 773 | – | – | 8 | 28 693 | (28 685) | -100% | 32 |
| Depreciation & asset impairment | – | 322 884 | – | – | – | 80 721 | (80 721) | -100% | – |
| Finance charges | 10 157 | 6 510 | – | 1 842 | 3 909 | 1 628 | 2 281 | 140% | 15 634 |
| Bulk purchases | 325 845 | 572 152 | – | 77 325 | 151 033 | 143 038 | 7 995 | 6% | 604 133 |
| Other materials | – | – | – | – | – | – | – | – | – |
| Contracted services | 46 382 | 95 636 | – | 8 591 | 14 309 | 23 909 | (9 600) | -40% | 57 235 |
| Transfers and grants | 31 949 | 58 375 | – | 3 571 | 26 405 | 14 594 | 11 811 | 81% | 105 619 |
| Other expenditure | 138 069 | 282 425 | – | 24 863 | 42 272 | 70 606 | (28 334) | -40% | 169 088 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | – | – |
| Total Expenditure | 788 751 | 1 833 009 | – | 147 281 | 332 553 | 458 252 | (125 699) | -27% | 1 330 212 |
| Surplus/(Deficit) | 143 980 | (240 011) | – | (53 158) | (31 044) | (60 003) | 28 959 | (0) | (124 176) |
| Transfers recognised - capital | 59 799 | 71 781 | – | – | 36 351 | 17 945 | 18 406 | 0 | 145 405 |
| Contributions recognised - capital | 31 841 | – | – | 7 705 | 22 291 | – | 22 291 | – | 89 164 |
| Contributed assets | 4 660 | 5 300 | – | – | 2 268 | 1 325 | 943 | 0 | 9 073 |
| Surplus/(Deficit) after capital transfers & contributions | 240 280 | (162 930) | – | (45 453) | 29 866 | (40 733) | | | 119 466 |
| Taxation | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | 240 280 | (162 930) | – | (45 453) | 29 866 | (40 733) | | | 119 466 |
| Attributable to minorities | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | 240 280 | (162 930) | – | (45 453) | 29 866 | (40 733) | | | 119 466 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 240 280 | (162 930) | – | ((45 453) | 29 866 | (40 733) | | | 119 466 |

Detailed Analysis of Financial Performance

Revenue

The water revenue is below target with 61%, due to Events after the reporting period journals done in July 2014 for meter readings of 1st May 2014 to 30 June 2014 that the billing was done in July and August respectively.

The electricity revenue is below target with 44%, due to Events after the reporting period journals done in July 2014 for meter readings of 1st May 2014 to 30 June 2014 that the billing was done in July and August respectively.

The property rates revenue is below target with 18%, due to State Property Rates is billed once only in July for the coming twelve months (accounts for state properties are only sent in July).

The service charges from refuse and sewer have all performed above target by 6% and 9% respectively. This performed should be maintained to ensure a healthy financial performance.

The rental of facilities is above target with 9%. This performed should be maintained to ensure a healthy financial performance.

The fines are below target by 43%, due to lack of fixed cameras on our roads.

Other revenue is above target by 49%; this is mainly due to internal charges that have not been included under the budget.

The performance of interest earned outstanding debtors for the month is above target by 10%; ideally the less we collect from this revenue, the more assurance we get regarding improvement in debt collection.

Expenditure

Debt Impairment

There were no bad debts written off in the period under review.

Depreciation and asset impairment

No depreciation calculations were done.

Transfers and grants

At the time of reporting grants paid to indigent customers were R26, 404, 642. There is an overspending of 81% this is attributable to

Other expenditure

Other expenditure was under spent by 40%. To address the cash management constraints we are currently experiencing, management are cutting costs where possible. These cost curtailment measures results in under spending of other expenditure.

4.2 Financial Performance (Standard classification)

MP307 Govan Mbeki - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|-----------------|-----------------|----------------|-----------------|------------------|----------------|--------------------|
| | 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 | 304 992 | 495 424 | – | 20 653 | 136 087 | 123 856 | 12 231 | 10% | 544 347 |
| Executive and council | 2 | 1 | – | – | – | 0 | (0) | -100% | – |
| Budget and treasury office | 304 511 | 467 878 | – | 20 075 | 135 474 | 116 970 | 18 504 | 16% | 541 896 |
| Corporate services | 479 | 27 544 | – | 577 | 613 | 6 886 | (6 273) | -91% | 2 451 |
| Community and public safety | 83 556 | 10 795 | – | 8 352 | 24 107 | 2 699 | 21 409 | 793% | 96 430 |
| Community and social services | 2 658 | 2 910 | – | 202 | 614 | 728 | (114) | -16% | 2 455 |
| Sport and recreation | 86 | 113 | – | 22 | 92 | 28 | 64 | 227% | 370 |
| Public safety | 25 721 | 7 181 | – | 372 | 959 | 1 795 | (837) | -47% | 3 834 |
| Housing | 55 092 | 591 | – | 7 757 | 22 443 | 148 | 22 295 | 15095% | 89 771 |
| Health | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | 185 275 | 211 975 | – | 5 417 | 54 114 | 52 994 | 1 120 | 2% | 216 456 |
| Planning and development | 160 656 | 180 557 | – | 3 450 | 46 445 | 45 139 | 1 306 | 3% | 185 780 |
| Road transport | 23 939 | 28 667 | – | 1 894 | 6 581 | 7 167 | (586) | -8% | 26 323 |
| Environmental protection | 680 | 2 751 | – | 73 | 1 088 | 688 | 400 | 58% | 4 353 |
| Trading services | 880 004 | 951 885 | – | 67 946 | 148 111 | 237 971 | (89 860) | -38% | 592 445 |
| Electricity | 445 627 | 493 187 | – | 31 098 | 74 432 | 123 297 | (48 865) | -40% | 297 729 |
| Water | 282 631 | 281 156 | – | 22 526 | 26 965 | 70 289 | (43 324) | -62% | 107 859 |
| Waste water management | 66 979 | 82 075 | – | 6 578 | 20 598 | 20 519 | 80 | 0% | 82 393 |
| Waste management | 84 767 | 95 468 | – | 7 744 | 26 116 | 23 867 | 2 249 | 9% | 104 464 |
| Other | – | – | – | – | – | – | – | – | – |
| Total Revenue - Standard | 1 453 827 | 1 670 079 | – | 102 369 | 362 419 | 417 520 | (55 100) | -13% | 1 449 678 |
| Expenditure - Standard | | | | | | | | | |
| Governance and administration | 273 822 | 279 399 | – | 20 798 | 60 887 | 69 850 | (8 963) | -13% | 243 549 |
| Executive and council | 46 132 | 41 351 | – | 3 852 | 10 472 | 10 338 | 134 | 1% | 41 888 |
| Budget and treasury office | 184 859 | 157 188 | – | 11 298 | 47 005 | 39 297 | 7 708 | 20% | 188 021 |
| Corporate services | 42 831 | 80 860 | – | 5 648 | 3 410 | 20 215 | (16 805) | -83% | 13 640 |
| Community and public safety | 163 082 | 151 971 | – | 10 712 | 32 801 | 37 993 | (5 191) | -14% | 131 206 |
| Community and social services | 62 804 | 51 410 | – | 3 135 | 13 363 | 12 853 | 510 | 4% | 53 451 |
| Sport and recreation | 2 486 | 2 902 | – | 250 | 560 | 726 | (166) | -23% | 2 240 |
| Public safety | 89 016 | 82 838 | – | 6 714 | 16 885 | 20 710 | (3 825) | -18% | 67 539 |
| Housing | 8 777 | 14 820 | – | 613 | 1 994 | 3 705 | (1 711) | -46% | 7 975 |
| Health | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | 203 490 | 191 226 | – | 21 936 | 39 470 | 47 806 | (8 337) | -17% | 157 880 |
| Planning and development | 44 186 | 37 589 | – | 1 937 | 5 460 | 9 397 | (3 937) | -42% | 21 840 |
| Road transport | 135 770 | 117 098 | – | 17 298 | 26 094 | 29 275 | (3 181) | -11% | 104 376 |
| Environmental protection | 23 533 | 36 538 | – | 2 700 | 7 916 | 9 135 | (1 219) | -13% | 31 664 |
| Trading services | 984 528 | 1 210 413 | – | 94 376 | 199 394 | 302 603 | (103 209) | -34% | 797 577 |
| Electricity | 511 978 | 521 609 | – | 50 570 | 118 679 | 130 402 | (11 723) | -9% | 474 718 |
| Water | 294 580 | 488 238 | – | 35 196 | 59 844 | 122 060 | (62 216) | -51% | 239 376 |
| Waste water management | 100 445 | 90 605 | – | 3 890 | 7 698 | 22 651 | (14 953) | -66% | 30 792 |
| Waste management | 77 525 | 109 960 | – | 4 719 | 13 173 | 27 490 | (14 317) | -52% | 52 692 |
| Other | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Standard | 1 624 922 | 1 833 009 | – | 147 821 | 332 553 | 458 252 | (125 699) | -27% | 1 330 212 |
| Surplus/ (Deficit) for the year | (171 094) | (162 930) | – | (45 453) | 29 866 | (40 733) | 70 599 | -173% | 119 466 |

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) - M03 September

| Vote Description | R e f | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-------------|------------------|---------------------|-----------------|-----------------|----------------|-----------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 153 827 | 77 083 | – | – | 39 555 | 19 271 | 20 285 | 105.3% | 158 221 |
| Vote 2 - Corporate Services | | 479 | 27 544 | – | 577 | 613 | 6 886 | (6 273) | -91.1% | 2 451 |
| Vote 3 - Planning & Development | | 61 923 | 104 067 | – | 11 207 | 29 333 | 26 017 | 3 316 | 12.7% | 117 331 |
| Vote 4 - Community Services | | 136 722 | 130 683 | – | 10 243 | 35 249 | 32 671 | 2 578 | 7.9% | 140 995 |
| Vote 5 - Financial Services | | 304 511 | 467 878 | – | 20 075 | 135 474 | 116 970 | 18 504 | 15.8% | 541 896 |
| Vote 6 - Technical services | | 796 366 | 862 824 | – | 60 266 | 122 196 | 215 706 | (93 510) | -43.4% | 488 784 |
| Total Revenue by Vote | 2 | 1 453 827 | 1 670 079 | – | 102 369 | 362 419 | 417 520 | (55 100) | -13.2% | 1 449 678 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 74 451 | 46 765 | – | 4 189 | 11 552 | 11 691 | (139) | -1.2% | 46 209 |
| Vote 2 - Corporate Services | | 42 739 | 78 025 | – | 5 648 | 3 303 | 19 506 | (16 203) | -83.1% | 13 212 |
| Vote 3 - Planning & Development | | 24 735 | 49 831 | – | 2 213 | 6 481 | 12 458 | (5 977) | -48.0% | 25 922 |
| Vote 4 - Community Services | | 253 371 | 293 899 | – | 28 046 | 58 698 | 73 475 | (14 776) | -20.1% | 234 794 |
| Vote 5 - Financial Services | | 184 859 | 157 188 | – | 11 298 | 47 005 | 39 297 | 7 708 | 19.6% | 188 021 |
| Vote 6 - Technical services | | 1 044 765 | 1 207 301 | – | 96 427 | 205 513 | 301 825 | (96 312) | -31.9% | 822 054 |
| Total Expenditure by Vote | 2 | 1 624 922 | 1 833 009 | – | 147 821 | 332 553 | 458 252 | (125 699) | -27.4% | 1 330 212 |
| Surplus/ (Deficit) for the year | 2 | (171 094) | (162 930) | – | (45 453) | 29 866 | (40 733) | 70 599 | -173.3% | 119 466 |

4.4 Financial Position

MP307 Govan Mbeki - Table C6 Monthly Budget Statement - Financial Position - M03 September

| Description | Ref | 2013/14 | Budget Year 2014/15 | | | |
|--|-----|------------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 16 232 | (121 034) | - | 18 345 | (121 034) |
| Call investment deposits | | - | 2 525 | - | - | 2 525 |
| Consumer debtors | | 149 908 | 504 020 | - | 237 593 | 504 020 |
| Other debtors | | 62 263 | 14 059 | - | 65 718 | 14 059 |
| Current portion of long-term receivables | | - | 8 666 | - | - | 8 666 |
| Inventory | | 9 976 | 14 265 | - | 9 106 | 14 265 |
| Total current assets | | 238 379 | 422 500 | - | 330 761 | 422 500 |
| Non current assets | | | | | | |
| Long-term receivables | | 19 387 | 39 976 | - | 17 064 | 39 976 |
| Investments | | 16 708 | 17 182 | - | 17 028 | 17 182 |
| Investment property | | 568 399 | 842 171 | - | 568 399 | 842 171 |
| Investments in Associate | | - | - | - | - | - |
| Property, plant and equipment | | 2 136 640 | 2 099 689 | - | 2 176 192 | 2 099 689 |
| Agricultural | | - | - | - | - | - |
| Biological assets | | - | - | - | - | - |
| Intangible assets | | 5 458 | 85 | - | 5 458 | 85 |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 2 746 591 | 2 999 104 | - | 2 784 141 | 2 999 104 |
| TOTAL ASSETS | | 2 984 970 | 3 421 604 | - | 3 114 902 | 3 421 604 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | 25 854 | - |
| Borrowing | | 4 357 | 3 012 | - | 4 357 | 3 012 |
| Consumer deposits | | 20 230 | 21 192 | - | 19 951 | 21 192 |
| Trade and other payables | | 445 885 | 234 626 | - | 528 087 | 234 626 |
| Provisions | | 3 142 | 26 370 | - | 3 142 | 26 370 |
| Total current liabilities | | 473 614 | 285 200 | - | 581 390 | 285 200 |
| Non current liabilities | | | | | | |
| Borrowing | | 12 715 | 13 979 | - | 10 231 | 13 979 |
| Provisions | | 159 961 | 156 538 | - | 159 961 | 156 538 |
| Total non current liabilities | | 172 676 | 170 517 | - | 170 191 | 170 517 |
| TOTAL LIABILITIES | | 646 290 | 455 717 | - | 751 581 | 455 717 |
| NET ASSETS | 2 | 2 338 681 | 2 965 887 | - | 2 363 321 | 2 965 887 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 338 681 | 2 965 887 | - | 2 363 321 | 2 965 887 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 338 681 | 2 965 887 | - | 2 363 321 | 2 965 887 |

4.5 Cash flow statement

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | 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 | 1 092 434 | - | 103 158 | 315 473 | 273 109 | 42 364 | 16% | 1 261 892 |
| Government - operating | 193 751 | 224 188 | - | (718) | 79 988 | 56 047 | 23 941 | 43% | 319 950 |
| Government - capital | 102 403 | 71 781 | - | 7 705 | 60 910 | 17 945 | 42 965 | 239% | 243 642 |
| Interest | 35 549 | 1 581 | - | 343 | 646 | 395 | 251 | 63% | 2 585 |
| Dividends | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (1 084 629) | (1 208 909) | - | (101 153) | (437 830) | (302 227) | 135 603 | -45% | (1 751 320) |
| Finance charges | (11 010) | (6 510) | - | (1 842) | (3 913) | (1 628) | 2 286 | -140% | (15 652) |
| Transfers and Grants | (64 306) | (58 375) | - | (3 571) | (26 407) | (14 594) | 11 813 | -81% | (105 626) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 36 455 | 116 190 | - | 3 921 | (11 132) | 29 048 | (40 180) | -138% | (44 530) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 135 434 | 88 414 | - | 3 204 | 5 690 | 22 104 | (16 414) | -74% | 22 759 |
| Decrease (Increase) in non-current debtors | (23 801) | 5 282 | - | (1 096) | 2 323 | 1 321 | 1 002 | 76% | 9 292 |
| Decrease (increase) other non-current receivables | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | (834) | (818) | - | - | - | (205) | 205 | -100% | - |
| Payments | | | | | | | | | |
| Capital assets | (122 198) | (136 693) | - | (17 444) | (39 552) | (34 173) | 5 379 | -16% | (158 208) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (11 399) | (43 814) | - | (15 336) | (31 539) | (10 954) | 20 586 | -188% | (126 157) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | (3 986) | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | 1 009 | - | 143 | 586 | 252 | 334 | 132% | 2 343 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (3 700) | (3 012) | - | - | - | (753) | (753) | 100% | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (7 686) | (2 002) | - | 143 | 586 | (501) | (1 086) | 217% | 2 343 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 17 369 | 70 373 | - | (11 272) | (42 086) | 17 593 | | | (168 344) |
| Cash/cash equivalents at beginning: | 17 888 | (191 407) | - | | 16 232 | (191 407) | | | 16 232 |
| Cash/cash equivalents at month/year end: | 35 257 | (121 034) | - | | (25 854) | (173 814) | | | (152 111) |

4.6 Capital expenditure

MP307 Govan Mbeki - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) – M02 September

| Vote Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | Unaudited 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 | 189 | 300 | - | - | 4 | 75 | (71) | -95% | 16 |
| Vote 2 Corporate Services | 310 | 3 150 | - | - | 5 | 787 | (782) | -99% | 21 |
| Vote 3 Planning & Development | 28 633 | 15 602 | - | 14 | 14 | 3 900 | 3 886 | -100% | 56 |
| Vote 4 Community Services | 21 423 | 17 431 | - | 3 226 | 8 134 | 4 358 | 3 776 | 87% | 32 536 |
| Vote 5 Financial Services | 301 | - | - | - | 24 | 0 | 24 | 2432660% | 87 |
| Vote 6 Technical services | 87 615 | 105 510 | - | 14 203 | 31 370 | 26 377 | 4 993 | -19% | 125 482 |
| Total Capital single year expenditure | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | (4 054) | -11% | 158 208 |
| Total Capital Expenditure | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | (4 054) | -11% | 158 208 |
| Capital Expenditure Standard Classification | | | | | | | | | |
| Governance and administration | 799 | 3 450 | - | - | 34 | 865 | (829) | -96% | 134 |
| Executive and council | 189 | 300 | - | - | 4 | 75 | (71) | -95% | 16 |
| Budget and treasury office | 301 | - | - | - | 24 | - | 24 | | 97 |
| Corporate services | 310 | 3 150 | - | - | 5 | 787 | (782) | -99% | 21 |
| Community and public safety | 49 337 | 16 891 | - | 3 226 | 8 134 | 4 223 | 3 911 | 93% | 32 536 |
| Community and social services | 13 972 | 6 731 | - | 1 709 | 1 709 | 1 683 | 26 | 2% | 6 834 |
| Sport and recreation | 7 435 | 10 000 | - | 1 518 | 6 425 | 2 500 | 3 925 | 157% | 25 702 |
| Public safety | - | - | - | - | - | - | - | | - |
| Housing | 27 931 | 160 | - | - | - | 40 | (40) | -100% | - |
| Health | - | - | - | - | - | - | - | | - |
| Economic and environmental services | 40 957 | 79 652 | - | 10 493 | 11 978 | 19 913 | (7 935) | -40% | 47 913 |
| Planning and development | 702 | 15 442 | - | 14 | 14 | 3 860 | (3 846) | -100% | 56 |
| Road transport | 40 255 | 63 710 | - | 10 479 | 11 964 | 15 927 | (3 963) | -25% | 47 856 |
| Environmental protection | - | 500 | - | - | - | 125 | (125) | -100% | - |
| Trading services | 47 376 | 42 000 | - | 3 724 | 19 406 | 10 500 | 8 906 | 85% | - |
| Electricity | 4 565 | 17 500 | - | - | - | 4 375 | (4 375) | -100% | - |
| Water | 3 516 | 2 300 | - | - | - | 575 | (575) | -100% | - |
| Waste water management | 39 279 | 22 000 | - | 3 724 | 19 406 | 5 500 | 13 906 | 253% | 77 625 |
| Waste management | 16 | 200 | - | - | - | 50 | (50) | -100% | - |
| Total Capital Expenditure Standard Classification | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | 4 054 | 11% | 158 208 |
| Funded by: | | | | | | | | | |
| National Government | 103 291 | 71 781 | | 13 687 | 20 062 | 17 945 | 2 116) | 12% | 80 246 |
| Provincial Government | | | | | | - | - | | - |
| District Municipality | (659) | 5 300 | | | | 1 325 | (1 325) | -100% | - |
| Other transfers and grants | | | | 3 725 | 19 406 | - | 19 406 | | 77 625 |
| Transfers recognised capital | 102 632 | 77 081 | - | 17 411 | 39 468 | 19 270 | 20 198 | 105% | 157 872 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 7 907 | 64 912 | - | 32 | 84 | 16 228 | (16 144) | -99% | 337 |
| Total Capital Funding | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | 4 054 | 11% | 158 208 |

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 2014 | Interest | Capital Portion | Payments | Balance 30 September 2014 |
|----------------------------|----------------------|---------------|------------|------------------------------------|----------------|-----------------|------------------|---------------------------|
| Annuity Loans | | | | | | | | |
| DBSA | 585,000 | 15,50% | 30/09/2019 | 361,486 | 13,597 | - | 48,189 | 326,894 |
| DBSA | 321,368 | 15,50% | 30/09/2019 | 198,582 | 7,470 | - | 26,473 | 179,589 |
| DBSA | 4,918,492 | 16,50% | 30/09/2019 | 3,133,839 | 125,184 | - | 427,015 | 2,832,007 |
| DBSA | 10,000,000 | 8.93% | 31/03/2021 | 6,396,959 | 140,850 | - | 610,967 | 5,926,842 |
| DBSA | 17,500,000 | 11.55% | 31/03/2016 | 6,613,366 | 187,142 | - | 1,845,860 | 4,954,647 |
| Total Annuity Loans | 33,324,860 | | | 16,704,232 | 474,242 | - | 2,958,505 | 14,219,970 |

Investments

The following table indicates the Investments of council

| Category | Type | Balance 30/06/2014 | Balance 30/09/2014 |
|--------------------------|-------------------------------------|--------------------|--------------------|
| Short term Investment | Absa Call 9115185354 | 2,091,837 | 169,595 |
| | Absa Cheque 40791407257(MIG) | 55,431 | 56,126 |
| | Absa Cheque 40700403430 | 289,009 | 292,939 |
| | Standard Bank Cheque 030193192(MIG) | - | 17,413,904 |
| Notice Deposits | Notice 30743804195 | 337,006 | 339,717 |
| Listed Investments | Old Mutual Shares 2,187 | 78,688 | 78,688 |
| | Old Mutual Shares 31,400 | 1,129,772 | 1,129,772 |
| | Sanlam Shares 2452 | 151,411 | 151,411 |
| Fixed Deposits | ABSA Deposit 200644701346 | 15,347,690 | 15,668,113 |
| Total Investments | | 19,480,845 | 35,300,200 |

5.2 Debtors

The following table indicates the consumer debtors for the month:

| Category | Opening Balance | Billing for August'14 | Billing for September'14 | Actual Cash for the month | Adjustments | Interest | Closing Balance | Payment Rate |
|---------------|--------------------|-----------------------|--------------------------|---------------------------|--------------------|------------------|--------------------|----------------|
| Water | 271,496,159 | 26,382,336 | 25,908,408 | 32,408,784 | (668,798) | 1,146,905 | 265,473,890 | 120.15% |
| Electricity | 110,915,586 | 30,622,690 | 30,434,102 | 31,618,613 | (2,044,379) | 429,554 | 108,116,249 | 108.41% |
| Rates | 82,192,380 | 15,134,975 | 15,499,507 | 18,544,789 | 367,647 | 348,610 | 79,863,355 | 117.40% |
| Refuse | 124,107,646 | 8,899,748 | 8,872,484 | 6,776,817 | (2,663,661) | 596,331 | 124,136,283 | 99.41% |
| Sewerage | 128,948,059 | 7,314,076 | 7,450,517 | 5,578,546 | (1,532,224) | 594,285 | 129,882,090 | 89.91% |
| Miscellaneous | 84,527,968 | 102,081 | 102,553 | 485,579 | 110,960 | 197,643 | 85,424,704 | 199.03% |
| Total | 802,188,097 | 88,455,907 | 88,267,572 | 94,441,972 | (6,430,455) | 3,313,329 | 792,896,571 | 109.92% |

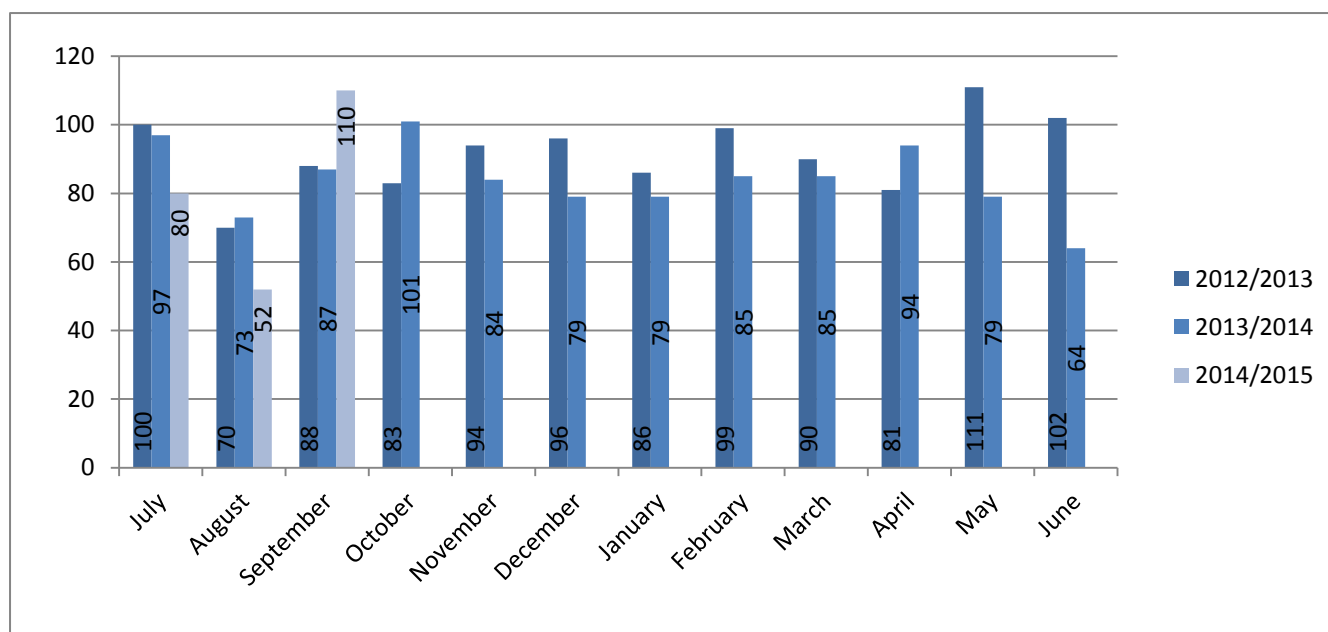
Arrears Debts for the month

| Category | Opening Balance | Billing for August'14 | Billing for September'14 | Actual Cash for the month | Adjustments | Interest | Closing Balance | Payment Rate |
|----------|-----------------|-----------------------|--------------------------|---------------------------|-------------|----------|-----------------|--------------|
| Capital | 110,112,691 | 1,102,670 | 1,199,527 | 757,229 | (1,757,882) | 95,773 | 112,408,573 | 83.50% |

The payment rate for the month is 109.92% and the debtors have decreased by 1.01 % since August 2014.

The following table indicates payment rate per month.

| Month | 2012/2013 | 2013/2014 | 2014/2015 |
|-----------|-----------|-----------|-----------|
| July | 70% | 83% | 80% |
| August | 66% | 72% | 52% |
| September | 71% | 98% | 110% |
| October | 91% | 88% | |
| November | 78% | 96% | |
| December | 86% | 73% | |
| January | 87% | 79% | |
| February | 86% | 85% | |
| March | 72% | 85% | |
| April | 92% | 94% | |
| May | 75% | 79% | |
| June | 82% | 108% | |



i. The following table indicates the capitalized debt

| Category | Opening Balance | Billing for August'14 | Billing for September'14 | Actual Cash for the month | Adjustments | Interest | Closing Balance | Payment Rate |
|----------|-----------------|-----------------------|--------------------------|---------------------------|-------------|----------|-----------------|--------------|
| Capital | 110,112,691 | 1,102,670 | 1,199,527 | 757,229 | (1,757,882) | 95,773 | 112,408,573 | 83.50% |

ii. Number of accounts for the month:

| Category | Number |
|----------------------|--------|
| Mailed (Post Office) | 67804 |

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

| Category | Month ending 30 September 2014 | |
|-----------------------|--------------------------------|------------|
| | NR | Amount |
| Original Cut Off List | 3 292 | 38,457,383 |
| Cut | 2 194 | 22,580,636 |
| Already Cut | 150 | 2,569,192 |
| No Access | 305 | 3,096,798 |
| Notices Sent | 250 | 3,320,947 |
| No Electricity | 143 | 3,184,483 |
| Vacant Stands | 12 | 183,340 |
| Tampering | 11 | 309,796.73 |

| Summary cut offs | | |
|-------------------------|--------------|-------------------|
| Reconnection | 731 | 1,015,380 |
| No Response | 1 085 | 15,876,746 |
| Non Payment | 1 476 | 21,565,256 |
| Total | 3 292 | 38,457,383 |

iv. Indigents

| Description | September | Total Year to date |
|--|-------------|--------------------|
| Indigent applications Received | 4 357 | 47 |
| Indigent applications Approved | - | 11402 |
| Indigent Amount Written Off | - | 20,380,671 |
| Total No. on Database | 22,482 | 22,482 |
| Indigent Subsidy Granted | 20,375 | 20,375 |
| Total Amount EQS | 3,583,415 | 3,583,415 |
| Free Basic Services-Water | | |
| Kilolitres per household for Indigent | 10 | 10 |
| No. of households | 20 391 | 20 391 |
| No. of kilolitres | 52 069 | 267 333 |
| Total Amount of free water | R663,202.85 | R3,107,921.24 |
| Free Basic Services – Electricity | | |
| Units per Indigent households | 50 | 50 |
| No. of households | 20 391 | 20 391 |
| No. of units | 375 500 | 1 123 650 |
| Total Amount of free electricity | R261 186.28 | R778 401.23 |

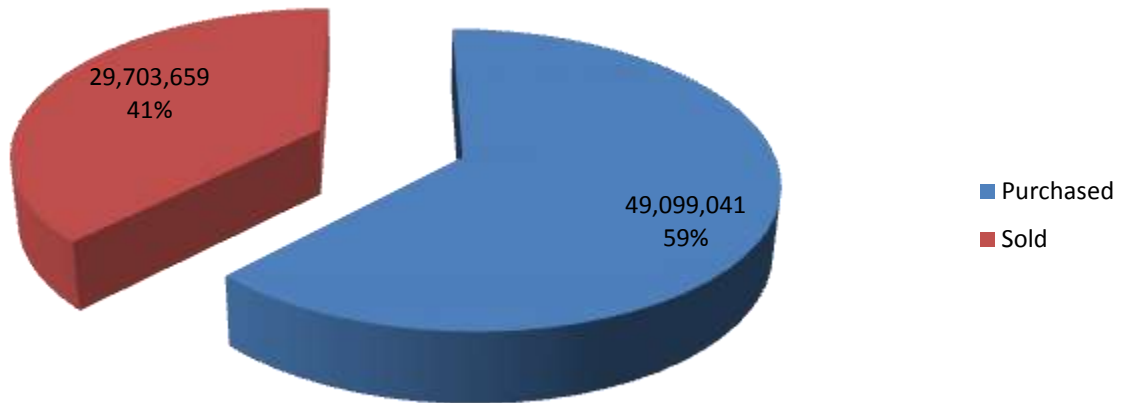
v. Water and Electricity Distribution Losses September 2014 (KL's / Units)

| Service | Purchased | Sold | % Loss | Average 13/14 | Average 12/13 |
|-------------|------------|------------|---------|---------------|---------------|
| Electricity | 49,099,041 | 29,703,659 | -39.50% | -40.68% | -39.00% |
| Water | 2,505,504 | 2,063,755 | -17.63% | -17.55% | -26.67% |

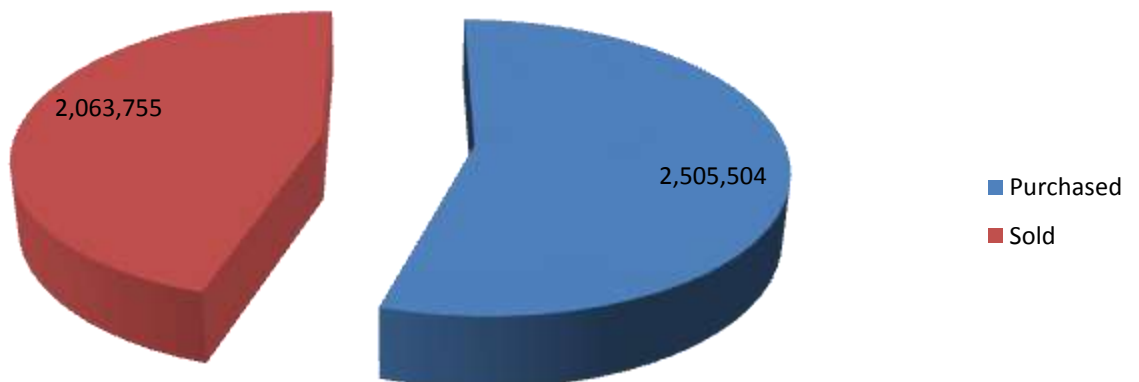
Water and Electricity Distribution Losses accumulated from July to September 2014 (KL's / Units)

| Service | Purchase | Sold | % Loss |
|-------------|-------------|------------|---------|
| Electricity | 159,470,297 | 90,258,058 | -43.40% |
| Water | 7,418,342 | 6,274,686 | -5.42% |
| | | | |

Electricity Distribution Losses



Water Distribution Losses



5.3 Creditors

The following table indicates the 20 highest outstanding creditors at month end.

| Name | Amount | Type of Expenditure | Depart./Section |
|--------------------------------|-------------|-----------------------------|----------------------|
| Eskom North East Witbank | 183,780,537 | Electricity | Energy Department |
| Rand Water Board | 18,322,955 | Water | Water and Sewer |
| Dept Of Comm Safety Security | 17,639,242 | Official Printing Forms | Public Safety |
| Itron Metering Solutions | 5,442,077 | Vending Machines | Energy Department |
| Dumezulu General | 5,392,347 | Sewer Upgrading | Water and Sewer |
| SARS – P A Y E | 3,654,480 | Income Tax | Finance/Salaries |
| AON SA Pty Ltd | 2,819,570 | Insurance | Finance |
| PLS Construction | 2,615,562 | Patching of Pavements | Roads and Stormwater |
| Copper Moon Trading | 2,560,964 | M I G Projects | Roads and Stormwater |
| Mablel Construction | 2,363,754 | Traffic Support | Public Safety |
| M G F Bydraes | 2,202,394 | Pension Contributions | Finance/Salaries |
| MT Zondo Construction | 1,814,436 | Eradication Of Gravel Roads | Roads and Stormwater |
| Senzankonke Cleaning | 1,624,753 | Cleaning | Roads and Stormwater |
| Samwu National Prov Fund | 1,529,783 | Prov Funds Contributions | Finance/Salaries |
| Sasol Group Services | 1,497,831 | Sewer Reticulation | Water and Sewerage |
| V And V Consulting Engineering | 1,369,916 | Eradication Of Gravel Roads | Roads and Stormwater |
| Lettam Building And Civil | 1,350,828 | Patching Of Pavements | Roads and Stormwater |
| Thalami Consortium | 1,216,471 | M I G Projects | Roads and Stormwater |
| Pm Plus Strategy | 1,121,654 | MIG Projects | Roads and Stormwater |
| Sasol Oil | 1,047,947 | Fuels | Finance/Stores |

5.4 Capital Projects

| No | Project Description | Original Budget | Adjusted Budget | Adjusted Budget with virements | Month's Actual | Year to Date Expenditure September | Funding |
|----|--|-----------------|-----------------|--------------------------------|----------------|------------------------------------|------------------|
| 1 | New Borehole In Gmm;To Be Un | 1 000 000 | - | - | - | - | Gert Sibande |
| 2 | Sewer Network Recf. Emba Ext | 2 000 000 | - | - | - | - | Gert Sibande |
| 3 | Water Quality Testing-Blue/G | 300 000 | - | - | - | - | Gert Sibande |
| 4 | Upgrading Of Sport Facilitie | 2 000 000 | - | - | - | - | Gert Sibande |
| 5 | Emba X22 Sewer Network Upgrade | - | - | - | 3 724 299 | 19 406 276 | Human Settlement |
| 6 | Emba internal tarred roads (Albert Luthuli Phase 1) | 3 000 000 | - | - | - | - | MIG |
| 7 | Emba internal tarred roads (Albert Luthuli Phase 2) | 4 000 000 | - | - | - | - | MIG |
| 8 | Emba internal tarred roads (Albert Luthuli Phase 3) | 5 000 000 | - | - | 511 635 | 511 635 | MIG |
| 9 | Emba internal tarred roads (Velabahleke Phase 2) | 5 909 760 | - | - | 1 650 557 | 2 607 323 | MIG |
| 10 | Emba internal tarred roads (Joe Makhubu Phase 3) | 7 000 000 | - | - | 1 791 873 | 1 791 873 | MIG |
| 11 | Emzinoni internal tarred roads(Morgeson link road) | 9 000 000 | - | - | 4 003 525 | 4 003 525 | MIG |
| 12 | Lebohang internal paved roads (Hlolanvula drive) | 7 000 000 | - | - | 2 503 237 | 2 503 237 | MIG |
| 13 | Construction of Emzinoni Sport and Recreation Centre(M101) | 8 000 000 | - | - | 1 517 631 | 6 425 441 | MIG |
| 14 | Emzinoni Regional Park(M089) | 1 871 240 | - | - | 1 708 534 | 1 708 534 | MIG |
| 15 | Embalenhle WWTW Refurbishment | 15 000 000 | - | - | - | - | MIG |
| 16 | Conversion of VIP toilets and water connections in Emzinoni(ward 23,24,27) | 5 000 000 | - | - | - | - | MIG |
| | Lebohang Bulk Water Supply | 1 000 000 | - | - | - | - | MIG |
| 17 | Furniture and equipment (R001) | 200 000 | - | - | - | - | Revenue |
| 18 | Furniture and equipment(R003) | 50 000 | - | - | - | - | Revenue |
| 19 | Furniture and equipment(R003) | 100 000 | - | - | - | 4 000 | Revenue |

| | | | | | | | |
|----|--|-----------|---|---|--------|--------|---------|
| 20 | Upgrade of records management system | 1 000 000 | - | - | - | - | Revenue |
| 21 | Purchase of computer software | 150 000 | - | - | - | - | Revenue |
| 22 | Upgrade of ICT Connection | 1 000 000 | - | - | - | 5 283 | Revenue |
| 23 | ICT Security | 1 000 000 | - | - | - | - | Revenue |
| 24 | Furniture and equipment | 125 000 | - | - | - | - | Revenue |
| 25 | Furniture and equipment | 240 000 | - | - | 14 085 | 14 085 | Revenue |
| 26 | Alignment of the Urban Edge | 400 000 | - | - | - | - | Revenue |
| 27 | Integrated Transport and Land Use Macro Plan | 1 000 000 | - | - | - | - | Revenue |
| 28 | GIS Interface development and structuring | 500 000 | - | - | - | - | Revenue |
| 29 | Environmental Management Framework (EMF) | 850 000 | - | - | - | - | Revenue |
| 30 | GIS Login, security and user restrictions | 100 000 | - | - | - | - | Revenue |
| 31 | Greenfield township establishment | 2 500 000 | - | - | - | - | Revenue |
| 32 | Rural Development Framework | 200 000 | - | - | - | - | Revenue |
| 33 | SPLUMA By-Law (Regarding Control) | 500 000 | - | - | - | - | Revenue |
| 34 | Purchase of GIS Software | 167 000 | - | - | - | - | Revenue |
| 35 | Mirror server | 100 000 | - | - | - | - | Revenue |
| 36 | Street name and numbering | 400 000 | - | - | - | - | Revenue |
| 37 | Special Economic Zone Contribution | 600 000 | - | - | - | - | Revenue |
| 38 | Bethal Urban Regeneration and Renewal Plan | 300 000 | - | - | - | - | Revenue |

| | | | | | | | |
|----|--|-----------|---|---|---|---|---------|
| 39 | Leslie Urban Regeneration and Renewal Plan | 300 000 | - | - | - | - | Revenue |
| 40 | Greater Secunda: Detailed Development Plan | 300 000 | - | - | - | - | Revenue |
| 41 | Server and Mirror backup | 100 000 | - | - | - | - | Revenue |
| 42 | Furniture and equipment | 50 000 | - | - | - | - | Revenue |
| 43 | System development | 130 000 | - | - | - | - | Revenue |
| 44 | Handhelds (LUM-data collection project) | 100 000 | - | - | - | - | Revenue |
| 45 | Survey equipment | 100 000 | - | - | - | - | Revenue |
| 46 | Furniture and equipment | 70 000 | - | - | - | - | Revenue |
| 47 | Furniture and equipment | 100 000 | - | - | - | - | Revenue |
| 48 | Furniture and equipment | 160 000 | - | - | - | - | Revenue |
| 49 | Dashboard interfacing | 1 500 000 | - | - | - | - | Revenue |
| 50 | Mirror server | 200 000 | - | - | - | - | Revenue |
| 51 | Furniture and equipment | 100 000 | - | - | - | - | Revenue |
| 52 | Furniture and equipment | 615 000 | - | - | - | - | Revenue |
| 53 | Furniture and equipment | 230 000 | - | - | - | - | Revenue |
| 54 | Furniture and equipment | 30 000 | - | - | - | - | Revenue |
| 55 | JSC Theatre Stage lights | 400 000 | - | - | - | - | Revenue |
| 56 | Industrial generators | 200 000 | - | - | - | - | Revenue |
| 57 | Licensing queuing system | 400 000 | - | - | - | - | Revenue |

| | | | | | | | |
|----|---|--------------------|---|---|-------------------|-------------------|---------|
| 58 | Furniture and equipment | 100 000 | - | - | - | - | Revenue |
| 59 | Cemetery system | 400 000 | - | - | - | - | Revenue |
| 60 | Furniture and equipment | 200 000 | - | - | - | - | Revenue |
| 61 | Furniture and equipment | 300 000 | - | - | - | - | Revenue |
| 62 | TOC Establishment | 3 000 000 | - | - | - | - | Revenue |
| 63 | Fencing of Evander offices | 4 000 000 | - | - | - | - | Revenue |
| 64 | Furniture and equipment | 45 000 | - | - | - | - | Revenue |
| 65 | Vehicles | 7 800 000 | - | - | - | - | Revenue |
| 66 | Renewal of Bethal Bridges | 5 000 000 | - | - | - | - | Revenue |
| 67 | Upgrading of Mphafa road | 10 000 000 | - | - | - | - | Revenue |
| 68 | Bethal Electricity Network strengthening | 5 500 000 | - | - | - | - | Revenue |
| 69 | Electricity split meters | 5 000 000 | - | - | - | - | Revenue |
| 70 | Embalehle Electricity Network strengthening | 7 000 000 | - | - | - | - | Revenue |
| | Total | 141 993 000 | - | - | 17 443 732 | 39 552 065 | |

5.5 Stores

The following table indicates the movement on stock levels.

| Inventory | Current month | Previous month | Increase/(decrease) | Variance |
|-------------|----------------|----------------|---------------------|----------|
| Stock value | R 7,697,999.80 | R 8,933,318.32 | (R 1,235,318.52) | - 0.14% |

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

| Description | Quantity on hand | Price per item | Value |
|---------------------------|------------------|----------------|--------------|
| Cable 300mm X 3 Core Xlpe | 2437 | R 1 560.55 | R 369 850.35 |
| Toetsverslag Ligte Motor | 1000 | R 84.56 | R 84 560.00 |
| Water Meter Ksm 114 NRV | 3 865 | R 244.99 | R 946 886.35 |
| Cable 95mm X 4 Core PVC | 204 meters | R 492.88 | R 100 547.52 |
| Switch Daylight National | 585 | R 154.77 | R 90 983.08 |
| Overalls Red 2 Piece | 492 | R 188.99 | R 92 983.08 |
| Overalls Orange 2 Piece | 621 | R 324.97 | R 201 806.37 |
| Cable Pex 50mm X 3 | 514 meters | R 348.72 | R 179 242.08 |
| Transformer 200kva | 2 | R 45 000 | R 90 000.00 |
| Water Meter V11ot NRV | 535 | R 424.24 | R 226 968.40 |

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 September 2014 amounted to R814 million of which current debt constitutes 6%. No bad debt was written off during the month.

MP307 Govan Mbeki 0 Supporting Table SC3 Monthly Budget Statement- aged debtors – M03 September

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | | 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 | 9 902 | 11 938 | 6 696 | 6 162 | 5 247 | 5 350 | 33 546 | 186 633 | 265 474 | 236 937 | - | - | |
| Trade and Other Receivables from Exchange Transactions – Electricity | 1300 | 9 122 | 8 607 | 5 062 | 2 689 | 6 339 | 2 110 | 8 254 | 65 932 | 108 116 | 85 324 | - | - | |
| Receivables from NonExchange Transactions - Property Rates | 1400 | 3 222 | 2 329 | 9 665 | 1 505 | 1 365 | 1 289 | 5 109 | 55 382 | 79 865 | 64 650 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 3 278 | 3 100 | 2 520 | 2 383 | 2 192 | 2 120 | 11 640 | 102 651 | 129 882 | 120 984 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 479 | 2 357 | 2 914 | 1 889 | 1 969 | 1 824 | 9 904 | 100 801 | 124 136 | 116 387 | - | - | |
| Other | 1900 | 2 158 | 1 078 | 5 942 | 792 | 712 | 671 | 3 627 | 91 782 | 106 762 | 97 584 | - | - | |
| Total By Income Source | 2000 | 54 264 | 29 409 | 32 799 | 15 420 | 17 823 | 13 364 | 72 080 | 603 180 | 814 236 | 721 866 | - | - | |
| 2012/13 - totals only | | | | | | | | | | - | - | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 832 | 731 | 6 874 | 461 | 523 | 433 | (414) | 7 106 | 16 547 | 8 110 | - | - | |
| Commercial | 2300 | 7 272 | 6 633 | 5 500 | 2 321 | 2 169 | 1 687 | 10 122 | 49 735 | 85 439 | 66 034 | - | - | |
| Households | 2400 | 21 440 | 21 511 | 14 721 | 12 219 | 14 755 | 10 830 | 60 586 | 512 886 | 668 949 | 611 276 | - | - | |
| Other | 2500 | 617 | 533 | 5 704 | 418 | 376 | 414 | 1 785 | 33 453 | 43 300 | 36 446 | - | - | |
| Total By Customer Group | 2600 | 30 161 | 29 409 | 32 799 | 15 420 | 17 823 | 13 364 | 72 080 | 603 180 | 814 236 | 721 866 | - | - | |

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 September 2014, R38 million were outstanding and of this 86.6% 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 - M03 September

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | 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 | 389 | 53 036 | 65 533 | 64 823 | -- | -- | -- | -- | 183 780 | -- |
| Bulk Water | 0200 | 18 323 | -- | -- | -- | -- | -- | -- | -- | 18 323 | -- |
| PAYE deductions | 0300 | 6 146 | -- | -- | -- | -- | -- | -- | -- | 6 146 | -- |
| VAT (output less input) | 0400 | 4 275 | -- | -- | -- | -- | -- | -- | -- | 4 275 | -- |
| Pensions / Retirement deductions | 0500 | 3 293 | -- | -- | -- | -- | -- | -- | -- | 3 293 | -- |
| Loan repayments | 0600 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Trade Creditors | 0700 | 5 627 | 6 891 | -- | 37 111 | 15 567 | 2 350 | 111 | 1 075 | 68 733 | -- |
| Auditor General | 0800 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other | 0900 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total By Customer Type | 1000 | 38 053 | 59 927 | 65 533 | 101 933 | 15 567 | 2 350 | 111 | 1 075 | 284 551 | -- |

5.6.3 Investment portfolio analysis

Supporting table SC5 displays the Council's investment portfolio and indicates that R17million is currently invested. During the month of September 2014, no new investments were made. Accrued interest for the month amounts to R84 475.

MP307 Govan Mbeki Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| 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 | | 2015/06/13 | 84 | | 15 584 | | 15 668 |
| Old mutual shares | | | | | | | 1 208 | | 1 208 |
| Sanlam Shares | | | | | | | 151 | | 151 |
| Municipality sub-total | | | | | 84 | | 16 944 | | 17 028 |
| <u>Entities</u> | | | | | | | | | |
| Entities sub0total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 84 | | 16 944 | - | 17 028 |

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

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-------------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | Year TD actual | Year TD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 127 271 | 196 117 | - | (718) | 79 160 | 49 029 | 28 230 | 57.6 | 316 640 |
| Local Government Equitable Share | 124 831 | 193 583 | - | - | 76 626 | 48 396 | 28 230 | 58.3% | 306 504 |
| Finance Management | - | - | - | - | - | - | - | | - |
| Municipal Systems Improvement | 1 550 | 1 600 | - | (718) | 1 600 | 400 | | | 6 400 |
| | 890 | 934 | - | 934 | 934 | 233 | | | 3 736 |
| Provincial Government: | 2 440 | 2 071 | - | - | 828 | 518 | 310 | 59.8% | - |
| Housing EPWP | 225 | | | | | | | | |
| | 2 151 | 2 071 | - | - | 828 | 518 | 310 | 59.8% | 3 310 |
| Total Operating Transfers and Grants | 195 134 | 198 188 | - | (718) | 79 988 | 49 547 | 28 540 | 57.6% | 319 950 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 116 487 | 71 781 | - | - | 36 351 | 17 945 | 18 406 | 102.6% | 145 405 |
| Municipal Infrastructure Grant (MIG) | 116 487 | 71 781 | - | - | 36 351 | 17 945 | 18 406 | 102.6% | - |
| | - | - | - | - | - | - | - | | - |
| Provincial Government: | - | - | - | - | - | - | - | | - |
| | - | - | - | - | - | - | - | | - |
| | - | - | - | - | - | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| | - | - | - | - | - | - | - | | - |
| | - | - | - | - | - | - | - | | - |
| Total Capital Transfers and Grants | 116 487 | 71 781 | - | - | 36 351 | 17 945 | 18 406 | 102.6% | 145 405 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 311 621 | 269 969 | - | (718) | 116 339 | 67 492 | 46 946 | 69.6% | 465 355 |

5.6.5 Councillor allowances and employee benefits

This table (SC8) provides the detail for Councillor and employee benefits. For the month of September 2014, the total salaries, allowances and benefits paid amounts to R31 million. The year-to-date amounts to R94.6 million which deviate from the planned figure of R95.1million.

| Summary of Employee and Councillor remuneration | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | A | B | C | | | | | % | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | - | - | - | - | - | - | - | - | - |
| Sub Total 0 Councillors | - | - | - | - | - | - | - | - | - |
| % increase | | | | | | | | | |
| Board Members of Entities | | | | | | | | | |
| Basic Salaries and Wages | 16 310 | 18 544 | - | 1 360 | 3 552 | 4 636 | (1 084) | -23% | 14 208 |
| Sub Total - Board Members of Entities | 16 310 | 18 544 | | 1 360 | 3 552 | 4 636 | (1 084) | -23% | 14 208 |
| % increase | | 70.2% | | | | | | | |
| Other Staff of Entities | | | | | | | | | |
| Basic Salaries and Wages | 255 787 | 275 183 | - | 22 939 | 68 872 | 68 796 | 76 | 0% | 275 486 |
| Pension and UIF Contributions | 4 765 | 5 145 | - | 430 | 1 290 | 1 286 | 4 | 0% | 5 160 |
| Medical Aid Contributions | 19 188 | 23 544 | - | 1 993 | 5 944 | 5 886 | 58 | 1% | 23 778 |
| Overtime | 20 953 | 15 602 | - | 1 483 | 4 588 | 3 900 | 688 | 18% | 18 352 |
| Performance Bonus | 14 298 | 13 772 | - | 955 | 2 917 | 3 443 | (526) | -15% | 11 666 |
| Motor Vehicle Allowance | 15 667 | 17 007 | - | 1 340 | 4 077 | 4 252 | 174 | -4% | 16 309 |
| Cellphone Allowance | 100 | 109 | - | 9 | 37 | 27 | 10 | 35% | 147 |
| Housing Allowances | 11 | 13 | - | 1 | 2 | 3 | (2) | -50% | 7 |
| Other benefits and allowances | 7 164 | 7 127 | - | 776 | 2 337 | 1 782 | 556 | 31% | 9 349 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | 1 433 | 4 210 | - | 344 | 1 003 | 1 052 | (50) | -5% | 4012 |
| PostRetirement benefit obligations | 9995) | - | - | - | - | - | - | - | - |
| Sub Total 0 Other Staff of Entities | 338 371 | 361 709 | - | 30 270 | 91 066 | 90 427 | 639 | 0% | 364 264 |
| % increase | | 6.9% | | | | | | | |
| Total Municipal Entities | 354 681 | 380 253 | - | 31 630 | 94 618 | 95 063 | (445) | -0% | 378 472 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 354 681 | 380 253 | - | 31 160 | 94 618 | 95 063 | (445) | 0% | 378 472 |
| % increase | | 7.2% | | | | | | | 6.7% |
| TOTAL MANAGERS AND STAFF | 338 371 | 361 709 | - | 30 299 | 91 066 | 90 427 | 639 | 1% | 364 264 |

| | | | | | | | | | | | | | |
|--|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Receipt of non-current receivables | 5 254 | (1 835) | (1 096) | – | – | – | – | – | – | – | – | – | (2 323) |
| Change in non-current investments | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Cash Receipts by Source | 219 501 | 133 377 | 112 738 | 139 173 | 139 173 | 139 173 | 139 173 | 139 173 | 139 173 | 139 173 | 139 173 | 139 173 | 91 077 |
| Cash Payments by Type | | | | | | | | | | | | | – |
| Employee related costs | 30 496 | 30 299 | 30 270 | 30 142 | 30 142 | 30 142 | 30 142 | 30 142 | 30 142 | 30 142 | 30 142 | 30 142 | 29 504 |
| Remuneration of councillors | 1 294 | 846 | 1 360 | 1 545 | 1 545 | 1 545 | 1 545 | 1 545 | 1 545 | 1 545 | 1 545 | 1 545 | 2 681 |
| Interest paid | 392 | 1 679 | 1 842 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | (1 743) |
| Bulk purchases Electricity | 61 329 | 58 018 | 38 084 | 34 409 | 34 409 | 34 409 | 34 409 | 34 409 | 34 409 | 34 409 | 34 409 | 34 409 | (19 795) |
| Bulk purchases Water & Sewer | 14 850 | 15 510 | 17 166 | 13 270 | 13 270 | 13 270 | 13 270 | 13 270 | 13 270 | 13 270 | 13 270 | 13 270 | 5 555 |
| Other materials | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | 1 977 | 3 741 | 8 591 | 7 970 | 7 970 | 7 970 | 7 970 | 7 970 | 7 970 | 7 970 | 7 970 | 7 970 | 17 570 |
| Grants and subsidies paid other municipalities | 17 973 | 4 862 | 3 571 | 4 865 | 4 865 | 4 865 | 4 865 | 4 865 | 4 865 | 4 865 | 4 865 | 4 865 | (6 948) |
| Grants and subsidies paid other | – | – | – | – | – | – | – | – | – | – | – | – | – |
| General expenses | 97 740 | 33 761 | 5 682 | 33 100 | 33 100 | 33 100 | 33 100 | 33 100 | 33 100 | 33 100 | 33 100 | 33 100 | (4 783) |
| Cash Payments by Type | 226 051 | 148 718 | 106 566 | 125 844 | 125 844 | 125 844 | 125 844 | 125 844 | 125 844 | 125 844 | 125 844 | 125 844 | 22 040 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | |
| Capital assets | 9 129 | 12 980 | 17 444 | 11 534 | 11 534 | 11 534 | 11 534 | 11 534 | 11 534 | 11 534 | 11 534 | 11 534 | 7 779 |
| Repayment of borrowing | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Cash Flows/Payments | 23 878 | (37 063) | – | 17 247 | 17 247 | 17 247 | 17 247 | 17 247 | 17 247 | 17 247 | 17 247 | 17 247 | 30 433 |
| Total Cash Payments by Type | 259 058 | 124 634 | 124 010 | 154 924 | 154 924 | 154 924 | 154 924 | 154 924 | 154 924 | 154 924 | 154 924 | 154 924 | 60 252 |
| NET INCREASE/(DECREASE) IN CASH HELD | (39 556) | 8 742 | (11 272) | (15 751) | (15 751) | (15 751) | (15 751) | (15 751) | (15 751) | (15 751) | (15 751) | (15 751) | 30 825 |
| Cash/cash equivalents at the month/year beginning: | 16 232 | (23 324) | (14 582) | (25 854) | (41 604) | (57 355) | (73 106) | (88 856) | (104 607) | (120 358) | (136 109) | (151 859) | (151 859) |
| Cash/cash equivalents at the month/year end: | (23 324) | (14 582) | (25 584) | (41 604) | (57 355) | (73 106) | (88 856) | (104 607) | (120 358) | (136 109) | (151 859) | (151 859) | (121 034) |

5.6.7 Bank reconciliation:

The closing cash book balance of R 25.9 million (overdrawn) is confirmed by the following:

Bank Reconciliation as at 30 September 2014

| | | | |
|-------------------------|-------------------------------|------------|--------------|
| Cash book balance | | | (25 911 972) |
| ADD | Outstanding cheques | 373 108 | |
| | EFT payments not on statement | 33 685 825 | 34 058 933 |
| Bank Statement Balance: | | | 8 146 961 |

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 | R e f | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-------------|--------------------|---------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 81 695 | 107 260 | - | 10 461 | 11 928 | 26 815 | 14 887 | 55.5% | 47 711 |
| Infrastructure - Road transport | | 46 237 | 61 410 | - | 10 461 | 11 928 | 15 352 | 3 425 | 22.3% | 47 711 |
| Roads, Pavements & Bridges | | 46 237 | 61 410 | - | 10 461 | 11 928 | 15 352 | 3 425 | 22.3% | 47 711 |
| Storm water | | - | - | - | - | - | - | - | | - |
| Infrastructure - Electricity | | - | 12 000 | - | - | - | 3 000 | 3 000 | 100.0% | - |
| Generation | | - | - | - | - | - | - | - | | - |
| Transmission & Reticulation | | - | 12 000 | - | - | - | 3 000 | 3 000 | 100.0% | - |
| Street Lighting | | - | - | - | - | - | - | - | | - |
| Infrastructure - Water | | 2 624 | 2 300 | - | - | 0 | 575 | 575 | 100.0% | 0 |
| Dams & Reservoirs | | - | 1 000 | - | - | - | 250 | 250 | 100.0% | - |
| Water purification | | - | 300 | - | - | - | 75 | 75 | 100.0% | - |
| Reticulation | | 2 624 | 1 000 | - | - | 0 | 250 | 250 | 100.0% | 0 |
| Infrastructure - Sanitation | | 32 834 | 22 000 | - | - | - | 5 500 | 5 500 | 100.0% | - |
| Reticulation | | 16 915 | 22 000 | - | - | - | 5 500 | 5 500 | 100.0% | - |
| Sewerage purification | | 15 919 | - | - | - | - | - | - | | - |
| Infrastructure - Other | | - | 9 550 | - | - | 0 | 2 387 | 2 387 | 100.0% | 0 |
| Other | | - | 9 550 | - | - | 0 | 2 387 | 2 387 | 100.0% | 0 |
| Community | | 23 537 | 15 671 | - | 3 226 | 8 134 | 3 918 | (4 216) | -107.6% | 32 536 |
| Parks & gardens | | 7 367 | 1 871 | - | 1 709 | 1 709 | 468 | (1 241) | -265.2% | 6 834 |
| Sportsfields & stadia | | - | 2 000 | - | - | - | 500 | 500 | 100.0% | - |
| Swimming pools | | - | - | - | - | - | - | - | | - |
| Community halls | | 1 987 | - | - | - | - | - | - | | - |
| Security and policing | | - | 3 000 | - | - | - | 750 | 750 | 100.0% | - |
| Cemeteries | | 9 | 400 | - | - | - | 100 | 100 | 100.0% | - |
| Social rental housing | | - | - | - | - | - | - | - | | - |
| Investment properties | | - | - | - | 3 724 | 19 406 | - | (19 406) | | 77 625 |
| Housing development | | - | - | - | 3 724 | 19 406 | - | (19 406) | | 77 625 |
| Other | | - | - | - | - | - | - | - | | - |
| Other assets | | 33 237 | 19 062 | - | 32 | 84 | 4 765 | 4 681 | 98.2% | 337 |
| General vehicles | | - | 7 800 | - | - | - | 1 950 | 1 950 | 100.0% | - |
| Specialised vehicles | | - | - | - | - | - | - | - | | - |
| Plant & equipment | | - | - | - | - | - | - | - | | - |
| Computers - hardware/equipment | | - | 6 347 | - | - | 5 | 1 587 | 1 581 | 99.7% | 21 |
| Furniture and other office equipment | | 4 049 | 2 415 | - | 14 | 18 | 604 | 586 | 97.0% | 72 |
| Other Buildings | | - | - | - | - | - | - | - | | - |
| Other Land | | 27 931 | - | - | - | - | - | - | | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | | - |
| Other | | 1 257 | 2 500 | - | 18 | 61 | 625 | 564 | 90.3% | 243 |
| Total Capital Expenditure on new assets | 1 | 138 470 | 141 993 | - | 17 444 | 39 552 | 35 498 | (4 054) | -11.4% | 158 208 |

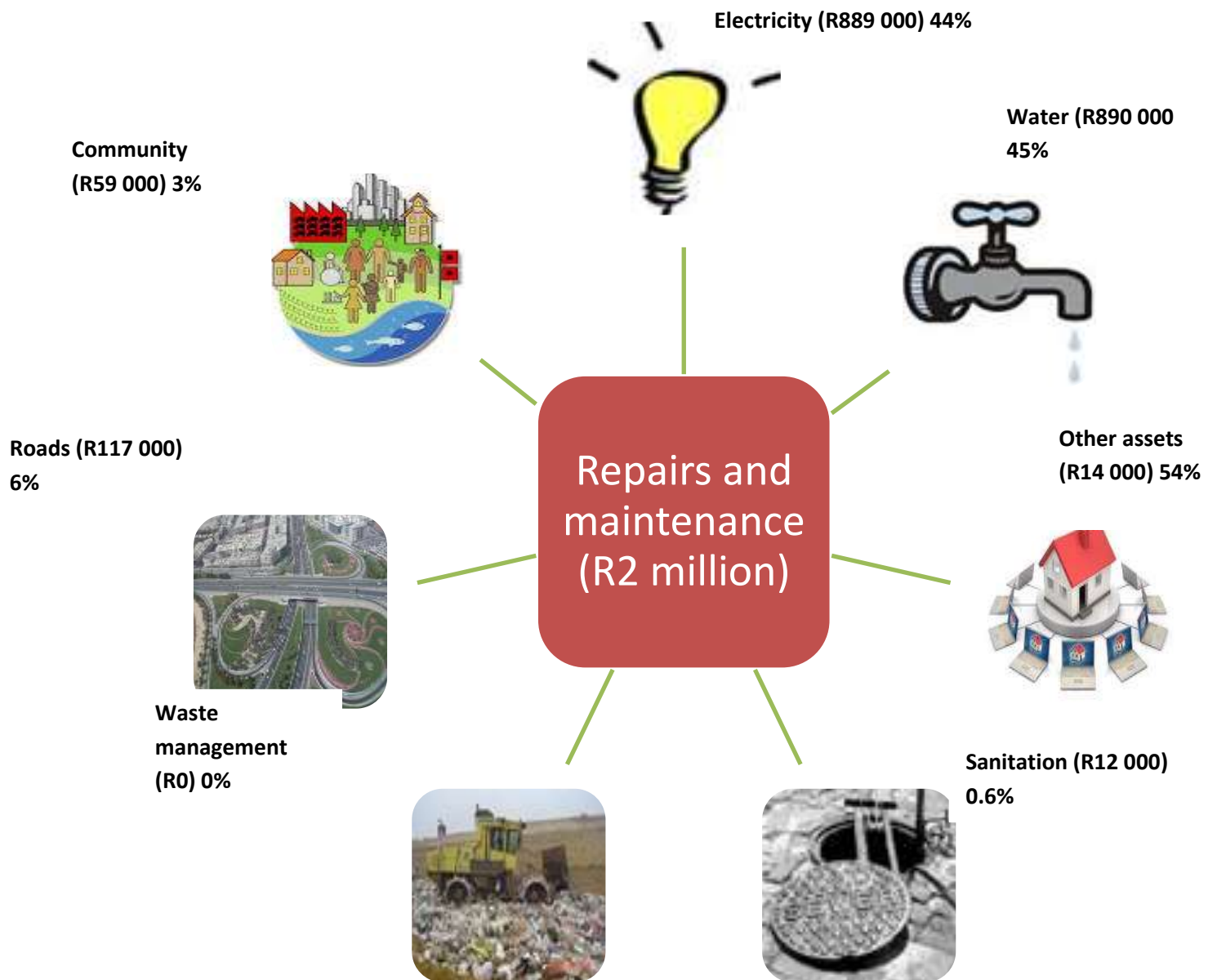
5.6.9 Repairs and maintenance analysis

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 14.1 million. There is a deviation of 50.2% against the planned figure of R28.4million.

MP307 Govan Mbeki - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M01 August

| Description | Ret | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 69 558 | 102 349 | - | 5 857 | 13 107 | 25 587 | 12 480 | 48.8% | 52 429 |
| Infrastructure - Road transport | | 16 280 | 35 561 | - | 2 866 | 3 344 | 8 890 | 5 546 | 62.4% | 13 378 |
| <i>Roads, Pavements & Bridges</i> | | 14 653 | 30 561 | - | 2 866 | 3 140 | 7 640 | 4 500 | 58.9% | 12 562 |
| <i>Storm water</i> | | 1 627 | 5 000 | - | - | 204 | 1 250 | 1 046 | 83.7% | 816 |
| Infrastructure - Electricity | | 20 013 | 22 565 | - | 574 | 4 663 | 5 641 | 978 | 17.3% | 18 653 |
| <i>Transmission & Reticulation</i> | | 15 313 | 15 365 | - | 572 | 4 439 | 3 841 | (597) | -15.5% | 17 754 |
| <i>Street Lighting</i> | | 4 700 | 7 200 | - | 2 | 225 | 1 800 | 1 575 | 87.5% | 898 |
| Infrastructure - Water | | 18 019 | 16 708 | - | 710 | 2 959 | 4 177 | 1 218 | 29.2% | 11 836 |
| <i>Dams & Reservoirs</i> | | 1 557 | 3 147 | - | - | - | 787 | 787 | 100.0% | - |
| <i>Water purification</i> | | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | 16 462 | 13 561 | - | 710 | 2 959 | 3 390 | 431 | 12.7% | 11 836 |
| Infrastructure - Sanitation | | 9 944 | 8 515 | - | 1 127 | 1 153 | 2 129 | 976 | 45.8% | 4 612 |
| <i>Reticulation</i> | | 9 676 | 8 360 | - | 1 127 | 1 153 | 2 090 | 937 | 44.8% | 4 612 |
| <i>Sewerage purification</i> | | 268 | 155 | - | - | - | 39 | 39 | 100.0% | - |
| Infrastructure - Other | | 5 301 | 19 000 | - | 579 | 988 | 4 750 | 3 762 | 79.2% | 3 950 |
| <i>Waste Management</i> | | 5 275 | 12 000 | - | 579 | 988 | 3 000 | 2 012 | 67.1% | 3 950 |
| <i>Other</i> | | 26 | 7 000 | - | - | - | 1 750 | 1 750 | 100.0% | - |
| Community | | 2 016 | 5 731 | - | 778 | 961 | 1 433 | 471 | 32.9% | 3 846 |
| Parks & gardens | | 48 | 242 | - | - | 2 | 60 | 59 | 97.2% | 7 |
| Sportsfields & stadia | | 746 | 2 065 | - | 172 | 230 | 516 | 286 | 55.5% | 920 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 333 | 356 | - | 5 | 103 | 89 | (14) | -16.1% | 413 |
| Libraries | | 1 | 20 | - | - | - | 5 | 5 | 100.0% | - |
| Recreational facilities | | - | 38 | - | - | - | 10 | 10 | 100.0% | - |
| Fire, safety & emergency | | 889 | 2 960 | - | 601 | 627 | 740 | 113 | 15.3% | 2 506 |
| Other | | - | 50 | - | - | - | 13 | 13 | 100.0% | - |
| Other assets | | 3 388 | 5 388 | - | 31 | 89 | 1 347 | 1 258 | 93.4% | 356 |
| Plant & equipment | | 395 | 794 | - | 1 | 3 | 199 | 196 | 98.5% | 12 |
| Computers - hardware/equipment | | 895 | 1 376 | - | 1 | 9 | 344 | 335 | 97.3% | 37 |
| Furniture and other office equipment | | 420 | 718 | - | 21 | 31 | 180 | 149 | 83.0% | 122 |
| Civic Land and Buildings | | 1 678 | 2 500 | - | 7 | 46 | 625 | 579 | 92.6% | 185 |
| Intangibles | | 281 | 370 | - | 15 | 15 | 93 | 78 | 84.1% | 59 |
| Other | | 281 | 370 | - | 15 | 15 | 93 | 78 | 84.1% | 59 |
| Total Repairs and Maintenance Expenditure | | 75 243 | 113 838 | - | 6 680 | 14 172 | 28 460 | 14 287 | 50.2% | 56 689 |

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



5.7 Additional Reports Annexure

Supply Chain Management

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

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

Insurance Claims

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

10 Highest Debtors per Town

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

Fruitless and Wasteful Expenditure

- For the month under review, details of fruitless and Wasteful expenditure are attached as **Annexure "D"**.

ANNEXURES TO THE MONTHLY REPORT

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ANNEXURE A: SCM Deviations 41

ANNEXURE B: Purchases above R100 000 42

ANNEXURE C : Insurance claims 43

ANNEXURE D: 10 Highest Debtors per town..... 44

ANNEXURE E: Fruitless and wasteful expenditure..... 63

ANNEXURE A: SCM Deviations

Deviations on the Supply Chain Management Policy for the month ended September 2014.

There were no deviations during the month of September 2014.

| 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 | | | | | | | | | |
| TECHINCAL AND ENGINEERING SERVICES | | | | | | | | | |
| Community Services | | | | | | | | | |
| Goods or services acquired on an emergency cases | | | | | | | | | |
| | | | | | | | | | |

ANNEXURE B: Purchases above R100 000

There were Purchases above R 100,000 for month ended September 2014

| Date of the meeting | Document Number | Description | Awarded to | Amount | Department | Demographic Area | Gender Representative % |
|---------------------|-----------------|-------------|------------|--------|------------|------------------|-------------------------|
| | | | | | | | |

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

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

Claims lodged.

There are three incidents of loss that occurred during the month September 2014. Two 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.

One claim that occurred during the month September 2014 is within excess.

Claims Completed/ Settled.

No claims occurred during the month September 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 |
|------------|---------------|----------|---|---------------|-----------------|---------|----------|------------------|----------------|---|
| 19/09/2014 | 23/09/2014 | 0025/14 | Burglary at Embalenhle Library | Building | Facilities | unknown | 2 500.00 | | | Registered claim 23/08/2014 |
| 03/09/2014 | 09/09/2014 | 0029/14 | BTC841MP bumped into DTK825 MP | Vehicle | Water Operation | unknown | 2 500.00 | | | Forwarded authorisation of repairs to workshop 17/09/2014 |
| 04/09/2014 | 23/09/2014 | 1026/14 | BRG116MP windscreen hit by stone from passing truck | Within excess | Water Operation | unknown | 500.00 | | | Registered claim 28/08/2014 |

ANNEXURE D: 10 Highest Debtors per town

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

September 2014**Bethal**

| Unit | Account | Name and Surname | Reference | Amount | AVG Billing | Status | Cut-Off | Comments * |
|--------|---------|------------------------|------------------------------|------------|-------------|----------|---------|---|
| 651391 | 071929 | AJ Gibson | 0007/0001/00000502/00001/000 | 7,482.25 | 3,040.53 | Own/Occ | Cut-off | According to Revco we must send the account for Legal Collection. |
| 654179 | 131622 | Shabalala MR | 0007/0011/00000701/00001/000 | 271,142.39 | 11,163.21 | Own/Occ | Cut-off | Paid R9355.29 on the 15/05/2014. |
| 658306 | 091321 | Intervalve | 0007/0017/00002471/00000/000 | -46,537.73 | 83,810.87 | Occupier | Cut-off | No amount paid account was disconnected. |
| 657985 | 091000 | Mashiloane LP | 0007/0023/00004628/00000/000 | 69,472.50 | 310.86 | Own/Occ | Cut-off | Electricity is disconnected and account is still in arrears. |
| 654518 | 087533 | Nasionale Aartappel | 0007/0014/00002462/00099/000 | 491,967.81 | 89,092.97 | Occupier | Cut-off | Court case still pending, Paid R64832.59. |
| 658306 | 091321 | Intervalve | 0007/0017/00002471/00000/000 | -46,537.73 | 83,810.87 | Occupier | Cut-off | Cut-off follow will be done since account is still in arrears. |
| 650297 | 083312 | TMG Trust | 0007/0001/00000114/00001/000 | 158,436.70 | 2,826.67 | Owner | N/A | Owner was contacted but the account is still outstanding. |
| 654221 | 123991 | PTY Props 309 PTY | 0007/0011/00000712/00002/000 | 0.31 | 31,598.85 | Own/Occ | Not-cut | Paid R50000.00 on the 08/05/2014. |
| 652344 | 085320 | Gereformeerde Stigting | 0007/0001/00004851/00000/000 | 380,330.64 | 28,570.96 | Own/ Occ | Cut-off | Query with Clearances still pending. |
| 654508 | 085586 | Lots HDA | 0007/0014/00002272/00000/000 | 6,623.61 | 4,186.94 | Owner | N/A | Paid R5000.00 and signed AOD. |

* AOD – Agreement / Acknowledgement of Debt

Secunda

| Unit | Account | Name and Surname | Reference | Amount | AVG Billing | Status | Cut0Off | Comments |
|--------|---------|-----------------------|------------------------------|--------------|-------------|----------|---------|---|
| 114563 | 014564 | Gert Sibande District | 0001/0025/00008295/00001/001 | 174,660.57 | 33,508.07 | Owner | N/A | Ryno from GS District has requested the latest statement in order to make necessary payments. |
| 101190 | 001189 | Albany Bakery | 0001/0003/00008444/00000/000 | 0.00 | 278,878.71 | Occupier | Not Cut | Paid R590460.00 and promised to pay the balance on the 31/05/2014. |
| 101664 | 205618 | D W S Secunda CBD | 0001/0043/00008730/00000/000 | -89,940.80 | 72,062.26 | Occupier | Not Cut | Debtor paid R85213.00 there is an account query – Sonto. |
| 114904 | 014905 | Kunene EM | 0001/0031/00090071/00104/001 | 165,738.84 | 1,510.95 | Occupier | Closed | According to Revco we must send the account for Legal Collection. |
| 122980 | 119045 | Grand Palace Trading | 0001/0025/00008298/00900/000 | 0.14 | 134,123.70 | Occupier | Not Cut | Query on account was resolved; the debtor will pay the account on the 31/05/2014. |
| 110229 | 015050 | Van Wyk | 0001/0019/00006467/00000/000 | 0.00 | 788.95 | Occupier | Closed | Account is closed, debtor is under administration. |
| 112739 | 021093 | Sasol Synfuels | 0001/0035/00008488/00000/000 | 1,654,175.60 | 118,155.40 | Owner | N/A | According to Sophia, Sasol will not pay the account until it is correctly billed and sub-divided. |
| 123282 | 203922 | Sasol Pension Fund | 0001/0043/00008730/00000/000 | 121,985.72 | 785,833.32 | Occupier | Not Cut | Sasol promised to settle the account before the end of the month. |
| 112167 | 012799 | Barkley IJ | 0001/0022/00007455/00000/000 | 82,374.96 | 1,621.13 | Own/ Occ | Cut-off | Follow up was done and electricity is still disconnected, water need to be restricted. |
| 109847 | 120853 | Sikhosana PRO 1 | 0001/0017/00008423/00001/000 | 0.20 | 535.46 | Own/ Occ | Not Cut | Query was resolved; the debtor is expected to pay the balance on the 31/05/2014. |

Charl Cilliers

| Unit | Account | Name and Surname | Reference | Amount | AVGBilling | Status | Cut0Off | Comments |
|--------|---------|------------------|------------------------------|------------|------------|-----------|---------|----------------------------------|
| 600154 | 082645 | ZEW CC | 0006/0001/00000102/00000/000 | 135,787.36 | 6,213.74 | Own/Occ | Not-Cut | Moratorium on water restriction. |
| 600078 | 082569 | Nel BAD | 0006/0001/00000058/00000/000 | 73,384.77 | 1,340.02 | Own/Occ | Not-cut | Moratorium on water restriction. |
| 600114 | 082605 | Mphithi T | 0006/0001/00000081/00000/000 | 51,595.70 | 745.09 | Own/Occ | Not-cut | Moratorium on water restriction. |
| 600160 | 082651 | Mqalekana DS | 0006/0001/00000106/00000/000 | 63,218.08 | 1,393.95 | Own/Occ | Not-cut | Moratorium on water restriction. |
| 600458 | 082949 | Benadie LS | 0006/0001/00000283/00000/000 | 67,594.06 | 1,145.90 | Owner | N/A | Moratorium on water restriction. |
| 600293 | 082784 | Van Antwerp AC | 0006/0001/00000186/00000/000 | 47,512.84 | 479.90 | Owner | N/A | Moratorium on water restriction. |
| 600372 | 082863 | Botha WA | 0006/0001/00000235/00009/000 | 66,734.95 | 1,437.10 | Owner/Occ | Not-cut | Moratorium on water restriction. |
| 600029 | 082520 | Joynt CW | 0006/0001/00000021/00000/000 | 55,245.32 | 815.75 | Owner | N/A | Moratorium on water restriction. |
| 600075 | 082566 | Nel BAD | 0006/0001/00000057/00000/000 | 53,271.31 | 723.96 | Owner | N/A | Moratorium on water restriction. |
| 600069 | 082560 | Adendorff M | 0006/0001/00000053/00000/000 | 57,160.53 | 771.91 | 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 | 109,074.00 | 1,007.03 | Owner | N/A | According to Revco the AOD signed is being honored. |
| 800933 | 104592 | Leslie Muslim Education | 0012/0003/00000999/00000/000 | 266,042.23 | 1,220.59 | Owner | N/A | According to Revco they have closed the account. |
| 800117 | 119626 | Pearlstar Investment | 0010/0001/00000300/00000/000 | 207,697.76 | 8,184.01 | Owner | N/A | According to Revco the AOD signed is being honored. |
| 800010 | 103669 | Jordan CSNS | 0010/0034/00000239/00001/000 | 243,535.23 | 1,927.43 | Own/Occ | Cut-off | According to Revco the AOD signed is not being honored. |
| 800908 | 117700 | Younes AS | 0010/0006/00000913/00000/000 | 161,074.94 | 0.00 | Own/Occ | Not-cut | According to Revco account is uncollectable. |
| 801021 | 104680 | Magic Eye Trading CC | 0010/0034/00000123/00000/000 | 177,474.32 | 1,899.82 | Own/Occ | Cut-off | According to Revco they are closing this file. |
| 800699 | 104358 | Maseko MS | 0010/0004/00000752/00000/000 | 117,834.42 | 975.84 | Own/Occ | Cut-off | According to Revco the AOD signed is not being honored. |
| 800688 | 104347 | Shili JB | 0010/0004/00000741/00000/000 | 117,421.51 | 2,083.31 | Own/Occ | Cut-off | According to Revco the AOD signed is not being honored. |
| 801062 | 104721 | Nkomo PN | 0010/0034/00000186/00000/000 | 111,448.16 | 1,415.88 | Own/Occ | Cut-off | According to Revco debtor is being deceased. |
| 800117 | 103775 | Sulman MI | 0010/0001/00000300/00000/000 | 45,802.60 | 1,391.54 | Occupier | Cut-off | According to Revco the AOD signed is being honored. |

* 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 | 1,138,546.69 | 902,211.15 | Occupier | Cut-off | Paid R916399.06, query is still pending (Derby) spoke to Sonto and Isaac. |
| 237238 | 060127 | Buthelezi TB | 0002/0016/00024139/00000/000 | 217,578.53 | 2,567.10 | Own/ Occ | Not-cut | Account is still disconnected, since water cannot be restricted. |
| 202238 | 025127 | Nkosi MG | 0002/0006/00005627/00000/000 | 248,534.74 | 4,763.70 | Owner | Not-Cut | The debtor's partner still has not made payment. |
| 200767 | 023656 | Mngomezulu EM | 0002/0004/00002868/00099/000 | 462,599.12 | 7,633.61 | Owner/Occ | Cut-off | Account is still disconnected, since water cannot be restricted. |
| 228578 | 123907 | Stand & Shine Skill Centre | 0002/0030/00002087/00000/001 | 12,065.92 | 2,651.80 | Occupier | Cut-off | According to Cronje the debtors account is still honored. |
| 228561 | 51450 | Jiyane LJ | 0002/0030/00002082/00000/000 | 205,533.24 | 3,592.65 | Own/ Occ | Cut-off | Electricity is disconnected, no payments made. |
| 228553 | 051442 | Thwala EM | 0002/0030/00002080/00000/000 | 211,558.62 | 3,170.21 | Owner/Occ | Cut-off | Electricity is disconnected, no payments made. |
| 213592 | 036481 | Khoza W | 0002/0014/00010139/00000/000 | 112,442.71 | 9,087.64 | Owner/Occ | Not-cut | According to Revco debtor has signed AOD and first payment will be on the 31/05/2014. |
| 215352 | 038241 | Mlotshwa MP | 0002/0014/00011561/00000/000 | 15,166.23 | 1,283.43 | Owner/Occ | Not-cut | According to Revco debtor is deceased, therefore they will be closing the file. |
| 219170 | 042059 | Mahlangu D | 0002/0017/00017634/00000/000 | 11,386.64 | 869.82 | Owner/Occ | Not-cut | According to Revco we must send the account for Legal Collection. |

*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 | 290,417.26 | 109.82 | Own/Occ | N/A | Moratorium on water restriction. |
| 851650 | 106418 | Pura PM | 0011/0009/00001246/00000/000 | 306,995.14 | 4,666.87 | Own/Occ | N/A | File is closed at Revco. |
| 850068 | 104836 | Malaza FL | 0011/0002/00000155/00000/000 | 187,047.04 | 4,238.66 | Own/Occ | N/A | File is closed at Revco. |
| 850518 | 105286 | Mabena NE | 0011/0005/00000442/00000/000 | 206,806.99 | 1,272.09 | Own/Occ | N/A | File is closed at Revco. |
| 856452 | 111220 | Buthelezi NM | 0011/0017/00006780/00000/000 | 196,963.78 | 1,109.03 | Own/Occ | N/A | Moratorium on water restriction. |
| 856120 | 110888 | Manana E | 0011/0017/00006605/00000/000 | 172,951.21 | 923.62 | Occupier | N/A | Moratorium on water restriction. |
| 856925 | 111693 | Khoza E | 0011/0017/00007090/00000/000 | 171,181.97 | 961.26 | Own/Occ | N/A | Moratorium on water restriction. |
| 855609 | 110377 | Vilakazi SS | 0011/0016/00009466/00000/000 | 175,430.06 | 1,201.28 | Own/Occ | N/A | File is closed at Revco. |
| 852199 | 106967 | Thwala BJ | 0011/0009/00001573/00000/000 | 202,262.55 | 1,962.78 | Own/Occ | N/A | File is closed at Revco. |
| 851840 | 106608 | Emthethweni T | 0011/0009/00001340/00000/000 | 174,745.74 | 1,580.96 | 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 | 4,695.43 | 632.93 | Owner | N/A | Cannot trace owner. |
| 400805 | 072231 | Terry BA/ T | 0003/0012/00001342/00000/000 | 52,002.05 | 959.31 | Owner | N/A | The debtor has applied for indigent subsidy. |
| 404960 | 069015 | Nene TF | 0003/0025/00004199/00000/000 | 65,350.56 | 1,178.58 | Own/Occ | Cut-off | The debtor has applied for indigent subsidy. |
| 401459 | 065514 | Sukhari SR | 0003/0017/00002253/00000/000 | 54,882.36 | 859.68 | Owner | N/A | Tracing the owner is still in progress. |
| 400511 | 064566 | Fourie MCPC | 0003/0007/00001250/00001/000 | 54,067.86 | 2,908.99 | Owner | N/A | According to Revco we must send the account for Legal Collection. |
| 400368 | 064423 | Dhlahla TT | 0003/0006/00001194/00000/000 | 6,086.38 | 319.89 | Owner | N/A | According to Revco debtor is deceased, therefore they will be closing the file. |
| 402662 | 119845 | Park Lifting & Mining | 0003/0018/00002802/00000/000 | 36,997.62 | 7,686.43 | Owner | N/A | Paid R7000.00 on the 08/05/2014. |
| 405829 | 069884 | Petratos C & Grivas D | 0003/0056/00000020/00001/000 | 50,727.14 | 1,075.57 | Owner | N/A | Cannot trace owner. |
| 400192 | 064247 | Stenos NJ | 0003/0002/00000090/00000/003 | 126,195.54 | 6,722.84 | Occupier | Cut-off | According to Revco debtor is deceased, therefore they will be closing the file. |
| 404382 | 068437 | SC Katlego Cleaning | 0003/0024/00003622/00000/000 | 40,182.31 | 2,799.16 | Own/Occ | Cut-off | According to Revco they cannot trace the debtor |

Trichardt

| Unit | Account | Name and Surname | Reference | Amount | AVG Billing | Status | Cut-Off | Comments * |
|--------|---------|----------------------------|------------------------------|------------|-------------|----------|---------|---|
| 501577 | 117059 | Nieuwoudt Eiendomme | 0004/0001/00000358/00015/000 | N/A | N/A | Owner | N/A | Debtor has promised to come back and sign the debt incentive. |
| 503273 | 204020 | Southern Breeze Trading | 0004/0001/00000455/00000/000 | 138,575.36 | 6,695.50 | Owner | N/A | Debtor intends to sign a debt incentive after signing. |
| 500007 | 070512 | African Oxygen | 0004/0001/00000004/00000/000 | 62,817.84 | 2,618.43 | Owner | N/A | According to Afrox, GMM is not allocating their accounts correctly. |
| 501481 | 071986 | Lemmer Eiendomme | 0004/0001/00000356/00012/000 | 51,986.91 | 871.72 | Owner | N/A | According to Revco they cannot trace the debtor. |
| 501208 | 123532 | Sight Full 1112CC | 0004/0001/00000292/00000/004 | 0.00 | 917.63 | Occupier | Cut-off | According to Revco their consultant is making a follow up on payment arrangement. |
| 502543 | 073048 | Janse Van Vuuren WJ | 0004/0001/00000384/00009/000 | 7,552.49 | 8,709.88 | Own/ Occ | Cut-off | The debtor paid R1750.00 on the 24/05/2014. |
| 500133 | 121804 | Du Plessis | 0004/0001/00000057/00000/000 | 66,392.25 | 1,066.49 | Occupier | Cut-Off | Account under administration. |
| 507341 | 070831 | Trichardt Rugbyklub | 0004/0001/00000125/00000/000 | 3,273.97 | 1,029.93 | Occupier | Cut-off | According to Revco they cannot trace the debtor |
| 500222 | 070727 | Mopema Construction | 0004/0001/00000079/00000/001 | 0.00 | 0.00 | Occupier | Cut-off | According to Revco we must send the account for Legal Collection. |
| 502192 | 072697 | Pieterse MD | 0004/0001/00000373/00014/000 | 0.00 | 7,146.68 | Owner | N/A | The debtor has paid R20000.00 on the 20/05/2014 and signed AOD. |

Evander

| Unit | Account | Name and Surname | Reference | Amount | AVG Billing | Status | Cut-Off | Comments * |
|--------|---------|-------------------------|------------------------------|------------|-------------|-----------|---------|--|
| 553523 | 077691 | Weston Global Inv. | 0005/0002/00002146/00000/000 | 23,956.69 | 23,866.11 | Owner/Occ | Cut-off | The debtor promised to pay on the 31/05/2014. |
| 551904 | 076072 | New Heights | 0005/0002/00001415/00000/000 | 160,669.90 | 6,069.48 | Owner/Occ | Cut-off | According to Revco we must send the account for Legal Collection. |
| 551932 | 129641 | Westak CW | 0005/0002/00001423/00000/000 | 8,343.38 | 9,183.11 | Occupier | Cut-off | Debtor paid R45000.00 on the 19/05/2014 and will pay balance on the 31/05/2014. |
| 558303 | 118359 | Vange Construction | 0005/0002/00001890/00099/000 | 86,112.52 | 4,867.02 | Occupier | Cut-off | According to Revco we must send the account for Legal Collection. |
| 558302 | 117091 | Manana MN | 0005/0002/00000615/00000/000 | 56,978.99 | 301.86 | Occupier | Cut-off | No payment made. |
| 557214 | 081382 | Professional Hair Salon | 0005/0054/00000616/00000/002 | 113,493.03 | 1,955.06 | Occupier | Cut-off | According to Revco we must send the account for Legal Collection. |
| 550086 | 126575 | Van Der Merwe FJ | 0005/0050/00001890/00045/027 | -595.49 | 603.04 | Owner | N/A | The account has not been paid in 12 months; water cannot be restricted since it's a complex. |
| 554471 | 012733 | Strijdom WJF | 0005/0004/00002110/00001/000 | 19,631.52 | 1,366.91 | Owner/Occ | Cut-off | According to Revco we must send the account for Legal Collection. |
| 553293 | 077461 | Power Build | 0005/0002/00001840/00000/003 | 39,462.85 | 3,515.47 | Occupier | Cut-off | The debtor has signed the Debt Scheme for the next 6 months. |
| 553893 | 078058 | High Echelon Trading | 0005/0004/00001959/00000/000 | 64,786.90 | 2,787.71 | Owner | N/A | The owner has not made any payments, owner must be traced. |

*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 | 676,349.54 | 4,743.72 | 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 | 273,335.46 | 1,776.48 | 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 | 285,346.76 | 8,095.53 | 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 | 126,999.63 | 2,178.56 | Own/Occ | Cut-off | Electricity is still disconnected. |
| 700789 | 093388 | Sibande DM | 0008/0004/00003880/00000/000 | 125,367.12 | 1,968.20 | Own/Occ | Cut-off | Electricity is still disconnected. |
| 704993 | 097592 | Emthonjeni Beerhaal | 0008/0010/00000348/00000/000 | 104,989.34 | 1,028.89 | Owner | N/A | No payment made, still tracing owner. |
| 706080 | 129563 | Thandanani Old Age | 0008/0010/00001871/00000/000 | 113,082.34 | 3,075.90 | Occupier | Cut-off | Electricity is still disconnected. |
| 706058 | 098657 | Emzinoni Bottle Store | 0008/0010/00001853/00000/000 | 118,732.62 | 863.39 | Owner | N/A | The debtors' case was still in progress. |
| 700216 | 092815 | Shabalala NM | 0008/0002/00003404/00000/000 | 129,679.51 | 2,216.60 | 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 | 0.01 | 1,704.56 | 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 | 628,296.28 | 13,659.97 | Own/ Occ | N/A | No payment made. |
| 900629 | 105224 | Eskom Holding Limited | 0012/0002/00000108/00025/000 | 1,370,313.61 | 10,208.74 | Own/Occ | N/A | No payment made. |
| 901646 | 125578 | Apollo E & I Construction | 0012/0002/00000291/00099/061 | 135,649.50 | 826.00 | Owner | N/A | No payment made. |
| 901309 | 204002 | AFGRI Operations LTD | 0012/0002/00000150/00128/000 | 406,669.77 | 18,352.50 | Owner | N/A | No payment made. |
| 900856 | 064559 | Fourie PC | 0012/0002/00000125/00012/000 | 333,096.12 | 3,199.69 | Own/Occ | N/A | No payment made. |
| 902203 | 125441 | Hendriko Landgoed PTY | 0012/0002/00000582/00099/000 | 122,264.88 | 2,084.02 | Owner | N/A | No payment made. |
| 901546 | 125367 | Unitrans Freight (PTY) | 0012/0002/00000282/00016/000 | 357,055.03 | 8,956.45 | Own/Occ | N/A | No payment made. |
| 901647 | 125578 | Apollo E & I Constr PTY | 0012/0002/00000291/00099/062 | 173,196.29 | 1,120.99 | Owner | N/A | No payment made. |
| 901575 | 125379 | Templemore Trading | 0012/0002/00000284/00099/015 | 163,391.90 | 2,206.10 | Owner | N/A | No payment made. |
| 901377 | 125279 | Oosthuizen JNR | 0012/0002/00000256/00029/000 | 373,568.06 | 15,150.46 | 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 | - | - | - | - | - | - | Account is paid to date |
| Laerskool Oranjegloed | 102424/002424 | - | - | - | - | - | - | Account is paid to date |
| Hoerskool Oosterland | 103871/003872 | - | - | - | - | - | - | Account is paid to date |
| Highveld Park High School | 104193/004194 | - | - | - | - | - | - | Account is paid to date |
| Highveld Park High | 104195/004195 | - | - | - | - | - | - | Account is paid to date |
| Laerskool Kruijnpark | 106477/006477 | - | - | - | - | - | - | Account is paid to date |
| Hoerskool Secunda | 119246/019245 | - | - | - | - | - | - | Account is paid to date |
| Highveld Ridge Pre Primary | 119838/019838 | - | - | - | - | - | - | Account is paid to date |
| Biem Bam Kleuterskool | 119838/019840 | 2,271.06 | 11.77 | 11.77 | 11.45 | 2,236.07 | - | Closed account |
| Highveldridge Prim School | 119842/019842 | - | - | - | - | - | - | Account is paid to date |
| Laerskool Secunda | 120938/020938 | - | - | - | - | - | - | Account is paid to date |
| Department of Education | 121988/021989 | 42,510.33 | 21,869.97 | 20,640.36 | - | - | - | Account resubmitted to the department |
| Lifaletu Prim School | 200768/023657 | - | - | - | - | - | 18,238.02 | Account is paid to date |
| Lifaletu Caretaker House | 200775/023664 | 9,366.62 | 9,366.62 | - | - | - | 9,366.62 | Closed account |
| Kusasaletu Sec School | 201227/024116 | 636.73 | 636.73 | - | - | - | - | Current account due on 07 October 2014 |

| | | | | | | | | |
|------------------------------|---------------|-----------|-----------|-----------|----------|--------|-----------|--|
| Klriyatswana Sec School | 204196/027085 | 8,863.99 | 5,300.04 | 2,282.32 | 759.01 | 522.62 | - | Account resubmitted to the department |
| Isibanisezwe Prim School | 205015/027904 | 4,779.75 | 2,270.96 | 2,212.32 | 82.57 | 213.9 | - | Account resubmitted to the department |
| Alan Makhunga Prim School | 205307/028196 | - | - | - | - | - | - | Account is paid to date |
| Basizeni School | 208671/031560 | - | - | - | - | - | - | Current account is paid to date |
| *Shapeve Prim School | 212464/035352 | 9,572.09 | 9,571.96 | 0.13 | - | - | - | Current account due on 07 October 2014 |
| KI Twala Secondary School | 213891/036780 | 301.50 | 301.50 | - | - | - | - | Paid R11700.00 on 02 October 2014 |
| Vukuzithathe Prim School | 214952/037841 | 14,991.63 | 14,991.58 | 0.05 | - | - | 1,478.32 | Current account due on 07 October 2014 |
| Maphala Gulube Prim School | 217374/040263 | 9,634.45 | 9,634.45 | - | - | - | - | Current account due on 07 October 2014 |
| Buyani Primary School | 228010/050899 | - | - | - | - | - | - | Account is paid to date |
| Sizwakele Secondary School | 228012/050901 | 47,935.81 | 26,544.09 | 20,602.04 | 789.68 | - | 10,603.54 | Account resubmitted to the department |
| Thorisong Prim School | 228016/050905 | 59,550.81 | 31,843.47 | 26,649.25 | 1,058.09 | - | 37,634.75 | Paid R32 000 on 25 October 2014 |
| Mbalenhle Primary School | 228046/050935 | 14,561.23 | 14,560.32 | 0.91 | - | - | - | Current account due on 07 October 2014 |
| Tholukwazi Primary School | 228050/050939 | - | - | - | - | - | - | Account is paid to date |
| Zamokuhle Primary School | 228086/050975 | 404.91 | 404.91 | - | - | - | - | Current account due on 07 October 2014 |
| *Thomas Nhlabathi Sec School | 228617/051506 | - | - | - | - | - | - | Account is paid to date |
| D.E.T (Teachers Centre) | 248976/120925 | 352.24 | 179.69 | 172.55 | - | - | - | Account resubmitted to the department |
| | | 22570.51 | 16,199.94 | 6,112.93 | 257.64 | - | - | Account resubmitted to the department |

| | | | | | | | | |
|--------------------------------|---------------|-----------|-----------|-----------|---|--------|---|--|
| Kinross Primary School | 400003/124065 | | | | | | | |
| T/Grove Primary School | 401632/065686 | - | - | - | - | - | - | Account is paid to date |
| Sasolia Primary School | 402613/066667 | - | - | - | - | - | - | Account is paid to date |
| Laerskool Trichardt (Die Hoof) | 500328/070833 | 317.51 | 317.51 | - | - | - | - | Current account due on 07 October 2014 |
| Laerskool Trichardt | 500329/070832 | - | - | - | - | - | - | Account is paid to date |
| Laerskool Hoefeld | 550901/075069 | - | - | - | - | - | - | Account is paid to date |
| Hoerskool Evander | 551072/075240 | - | - | - | - | - | - | 0 |
| Tinki Tonki Kleuterskool | 552497/076664 | 7,630.28 | 7,630.28 | - | - | - | - | Current account due on 07 October 2014 |
| Department of Education | 553304/077472 | 22,820.97 | 19,036.91 | 3,784.06 | - | - | - | Account resubmitted to the department |
| 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 | 819.91 | - | 327.28 | - | 492.63 | - | Account resubmitted to the department |
| Jim Van Tonderskool | 654049/087063 | 97115.93 | 97,115.89 | 0.04 | - | - | - | Current account due on 07 October 2014 |
| Department of education | 654221/86969 | 29,937.38 | 15,183.65 | 14,753.73 | - | - | - | Account resubmitted to the department |
| Laerskool M V Niekerk | 655302/088316 | - | - | - | - | - | - | Account is paid to date |
| Lamilile Dep. Of Education | 656444/098679 | 4,967.46 | 4,011.66 | 955.80 | - | - | - | Current account due on 07 October 2014 |
| Ikhwezi Primary School | 659586/119612 | 3,748.00 | 3,748.00 | - | - | - | - | Current account due on 07 October 2014 |
| | | 26,822.76 | 15,611.54 | 11,211.22 | - | - | - | Account resubmitted to the department |

| | | | | | | | | |
|-------------------------------|---------------|-----------|----------|----------|-----------|----------|----------|--|
| AD Nkosi Sekondere Skool | 700189/092788 | | | | | | | |
| Langelihle Primary School | 700388/092987 | 7,110.65 | 7,110.57 | 0.08 | - | - | - | Current account due on 07 October 2014 |
| Sakhisizwe L.P. School | 700473/093072 | 6,544.71 | 6,317.42 | 227.29 | - | - | - | Current account due on 07 October 2014 |
| Vukanini H.P. School | 704987/097586 | - | - | - | - | - | - | Account is paid to date |
| Imbekezelo L P School | 704988/097587 | | | | | | | |
| Imbekezele L.P. School | 704988/097587 | 23,534.16 | 5,424.60 | 4,568.28 | 4,579.65 | 8,961.63 | - | Account resubmitted to the department |
| Thandanani School | 705002/097601 | - | - | - | - | - | - | Account is paid to date |
| Emzinoni High School | 706523/099122 | - | - | - | - | - | - | Account is paid to date |
| Chief Ampie Mayise Sec School | 850198/104964 | | | | | | | |
| Chief Ampie Mayisa Sec School | 850198/104964 | - | - | - | - | - | - | Account is paid to date |
| Petrus Maziya Primary School | 851063/105830 | - | - | - | - | - | - | Account is paid to date |
| Vukuqhakaze Sec School | 854201/108969 | 20,083.18 | 1,109.87 | 1096.37 | 17,510.80 | 366.14 | 1,926.38 | Account resubmitted to the department |
| Sidingulwazi Primary School | 854878/109646 | - | - | - | - | - | - | Account is paid to date |
| Mpumelelo Primary School | 859990/114758 | - | - | - | - | - | - | Account is paid to date |
| Kinross Laerskool | 900836/069956 | - | - | - | - | - | - | Account is paid to date |
| Kinross Laerskool | 900848/069956 | - | - | - | - | - | - | Account is paid to date |
| Ethokomala School | 900860/069968 | | | | | | | Account is paid to date |
| Fernandi Meisies school | 902304/091360 | 9,842.69 | 9,842.69 | - | - | - | - | |

| | | | | | | | | |
|-------------------------|---------------|-------------------|-------------------|-----------------|------------------|------------------|-----------------|--|
| Liebenhof Seuns Koshuis | 902305/091368 | 12,985.26 | 12,985.26 | - | - | - | - | Current account due on 07 October 2014 |
| Hoerskool Hoogenhout | 902308/091371 | 67,350.91 | 16,458.51 | 29,707 | 21,185.40 | - | - | Account resubmitted to the department |
| | | 589,935.42 | 385,592.36 | 145315.8 | 46,234.29 | 12,792.99 | 81,075.3 | |

HEALTH

| Name of Institution | Account No | Total | Current | >30 days | >60 days | >90days | Capital | Comment |
|----------------------------------|---------------|-------------------|-------------------|-------------------|------------------|---------|---------|--|
| Dept Van Gesondheid En Welsy | 201225/24114 | 32,398.91 | 32,398.91 | - | - | - | - | Current account due on 07 October 2014 |
| Dept Van Gesondheid & Welsyn | 215029/037918 | 9,278.73 | 9,278.73 | - | - | - | - | Current account due on 07 October 2014 |
| Dept Of Social Development | 228022/127448 | - | - | - | - | - | - | Account is paid to date |
| Dept Van Gesondheid En Welsy | 228630/051519 | 13,518.65 | 13,518.65 | - | - | - | - | Current account due on 07 October 2014 |
| Paulina Morapedi Clinic | 241825/129646 | 17,748.42 | 17,748.42 | - | - | - | - | Current account due on 07 October 2014 |
| Department Of Health & Welfare | 551849/076016 | 33,779.15 | 20,834.92 | 12,944.23 | - | - | - | Account resubmitted to the department |
| Department Of Health & Welfare | 651866/76016 | - | - | - | - | - | - | Account is paid to date |
| Lebohang Community Health Centre | 850152/126753 | - | - | - | - | - | - | Account is paid to date |
| Chief Ampie Mayisa Hospital 2 | 900978/075086 | 172,418.40 | 83,347.93 | 61,955.73 | 27,114.75 | - | - | Account resubmitted to the department |
| Chief Ampie Mayisa HOSPITAL 2 | 900979/75086 | 6,307.45 | 6,307.45 | 1.00 | - | - | - | Current account due on 07 October 2014 |
| Bethal Hospital | 901295/091333 | 384,376.70 | 345,390.60 | 38,986.08 | - | - | - | Account resubmitted to the department |
| Chief Ampie Mayisa Hospital 2 | 902222/075086 | 129,898.40 | 126,839.80 | 3,058.58 | - | - | - | Account resubmitted to the department |
| Chief Ampie Mayisa Hospital 2 | 902223/075086 | 564.52 | 564.52 | - | - | - | - | Current account due on 07 October 2014 |
| | | 800,289.30 | 656,230.00 | 116,944.60 | 27,114.75 | - | - | |

ROADS

| Name of Institution | Account no | Total | Current | >30 days | > 60 days | >90 days + | Capital | Comment |
|---------------------------|---------------|------------------|------------------|-----------------|-----------------|------------|---------|---------------------------------------|
| Hoof Prov Inspekteur | 900964/070001 | 22,470.55 | 17,400.48 | 5,070.07 | - | - | - | Account resubmitted to the department |
| DO R S A Paaie Department | 650321/083335 | 37,712.97 | 27,206.98 | 947.58 | 9,558.41 | - | - | Account resubmitted to the department |
| Totals | | 60,183.52 | 44,607.46 | 6,017.65 | 9,558.41 | - | - | |

DEPARTMENT OF PUBLIC WORKS

| Name of Institution | Account no | Total Amount | Current | > 30 | > 60 | >90days + | Capital | Comment |
|----------------------------|---------------|--------------|------------|----------|--------|-----------|---------|--|
| MAGISTRATE OFFICE SECUNDA | 100007/000007 | 20,105.09 | 20,105.09 | - | - | - | - | Current account due on 07 October 2014 |
| SAP DEPT of Public Works | 106720/116649 | 16,723.24 | 16,441.83 | 281.41 | - | - | - | Account due on 07 October 2014 |
| Department of Labour | 108081/008079 | 9,264.77 | 8,803.03 | 461.74 | - | - | - | Account due on 07 October 2014 |
| S.A.P DEPT GEMEENSKAPSONTW | 121286/021287 | 206,196.97 | 199,732.54 | 6,464.40 | - | - | - | Account due on 07 October 2014 |
| Departement Openbare Werk | 228625/051514 | 42,579.07 | 42,445.12 | 133.95 | - | - | - | Account due on 07 October 2014 |
| Department O Labour EMba | 228662/051551 | 28,529.48 | 420.60 | 418.93 | 411.83 | 27,278.12 | - | Closed account |
| S A P Office Kinross | 402652/066706 | 14,436.16 | 13,461.96 | 974.2 | - | - | - | Account due on 07 October 2014 |
| S A P Kantore (Trichardt) | 500282/070786 | 19,852.01 | 19,666.12 | 185.89 | - | - | - | Account due on 07 October 2014 |

| | | | | | | | | |
|---|---------------|-----------|-----------|----------|----------|---|---|--|
| Police Flats Evander | 551984/076150 | 7,924.73 | 6,584.47 | 1,096.60 | 243.68 | - | - | Account due on 07 October 2014 |
| S A P Kantore Evander | 553260/077427 | 57,242.16 | 56,523.14 | 719.02 | - | - | - | Account due on 07 October 2014 |
| S A P Office Evander | 553262/077429 | - | - | - | - | - | - | Account is paid to date |
| Correctional Service | 553394/077562 | - | - | - | - | - | - | Account due on 07 October 2014 |
| Direkteur Generaal | 557765/081932 | - | - | - | - | - | - | Account is paid to date |
| Die Streekverteenwoordiger | 600361/082851 | 3,553.99 | - | - | - | - | - | Current account due on 07 October 2014 |
| DEPT of Labour Bethal | 650215/083230 | 10,003.24 | 7,748.40 | 2,254.80 | - | - | - | Account due on 07 October 2014 |
| DEPT of Home Affairs Bethal | 650521/083536 | 10,396.72 | 10,228.42 | 168.30 | - | - | - | Account due on 07 October 2014 |
| Correctional Service Office | 651778/084793 | 9,785.92 | 9,779.97 | 5.95 | - | - | - | Account due on 07 October 2014 |
| Magistrates Office Bethal | 651876/084890 | 26,462.28 | 26,056.77 | 405.51 | - | - | - | Account due on 07 October 2014 |
| R S A Polisie & Housing Bethal | 651882/084897 | 63,057.73 | 60,379.74 | 2,678.00 | - | - | - | Account resubmitted to the department |
| Polisie & Housing Bethal R S A Polis | 651883/084980 | 131.42 | 127.66 | 3.76 | - | - | - | Account due on 07 October 2014 |
| D O W | 651884/084911 | 6,700.85 | 6,292.97 | 407.88 | - | - | - | Account due on 07 October 2014 |
| D O W | 658399/091414 | - | - | - | - | - | - | Account is paid to date |
| EMzinoni Poce Station | 705647/098245 | 9,403.62 | 6,804.76 | 1472.1 | 1,126.74 | - | - | Account resubmitted to the department |
| DEPT Openbare Werke | 800154/103813 | - | - | - | - | - | - | Account is paid to date |
| | | - | - | - | - | - | - | Account is paid to date |

| | | | | | | | | |
|--------------------------|---------------|---------------------|---------------------|-------------------|-----------------|------------------|----------|---------------------------------------|
| DEPT Openbare Werke | 800155/103814 | | | | | | | |
| | | 314.75 | 305.11 | 9.64 | - | - | - | Account due on 07 October 2014 |
| DEPT Openbare Werke | 800156/103815 | | | | | | | |
| | | - | - | - | - | - | - | Account is paid to date |
| 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 | 6,025.75 | 5,903.21 | 81.59 | 12.30 | 28.65 | - | Account resubmitted to the department |
| | | 235.37 | 228.62 | 6.75 | - | - | - | Account due on 07 October 2014 |
| Bethal Kommando | 902317/091299 | | | | | | | |
| | | 26,557.83 | 607.65 | 881.14 | - | - | - | Account due on 07 October 2014 |
| Bethal Prison | 902322/091323 | | | | | | | |
| | | 396,072.24 | 349,698.90 | 46,373.00 | - | - | - | Account resubmitted to the department |
| Bethal Prison | 902323/091323 | | | | | | | |
| | | 41,264.48 | 41,251.06 | 13.42 | - | - | - | Account due on 07 October 2014 |
| Bethal Prison | 902324/091323 | | | | | | | |
| | | 41,264.48 | 41,251.06 | 13.42 | - | - | - | Account due on 07 October 2014 |
| | TOTALS | 2,196,513.38 | 1,377,475.94 | 764,867.08 | 2,311.87 | 51,858.49 | - | |

ANNEXURE E: Fruitless and wasteful expenditure

- No fruitless and wasteful expenditure incurred in the month of September 2014.

| Supplier Name | Reference Number | Amount | Period |
|----------------------|-------------------------|---------------------|----------------|
| Eskom | 0852AS | 134,635.39 | September 2014 |
| Eskom | 0852BS | 134,635.39 | September 2014 |
| Eskom | 0852CS | 134,635.39 | September 2014 |
| Eskom | 2406EA | 127,127.08 | September 2014 |
| Eskom | 2406EB | 127,127.08 | September 2014 |
| Eskom | 2406EC | 127,127.08 | September 2014 |
| Eskom | 2406ED | 127,127.08 | September 2014 |
| Eskom | 8301BA | 107,606.13 | September 2014 |
| Eskom | 8301BB | 107,606.13 | September 2014 |
| Eskom | 8301BC | 107,606.13 | September 2014 |
| Eskom | 8301BD | 107,606.13 | September 2014 |
| Eskom | 0902SEP | 6.28 | September 2014 |
| Eskom | 2819SEP | 1,308.43 | September 2014 |
| Eskom | 4328SEP | 10.74 | September 2014 |
| Eskom | 6962SEP | 7.29 | September 2014 |
| Eskom | 8675SEP | 59.35 | September 2014 |
| Eskom | 8717SEP | 9.95 | September 2014 |
| TOTAL | | 1,344,241.05 | |