"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 31 JANUARY 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 31 January 2018

Revenue types		31 January 2018							Seven Months Ending 31 January 2018						
	Annual Budget 2017/2018	Budget	Levies per GS 560	Levies vs Budget	Monthly Inc Indigent Contribution	(BM-310) Actual Income	Income + Income Ind Contribution	Income vs Levies	Budget	Levies per GS 560	Levies vs Budget	Monthly Inc Indigent Contribution	(BM-310) Actual Income	Actual Income + Income Ind Contribution	Income vs Levies
Property rates	71 161 000	5 486 281	4 361 248	79%	1 048 425	3 239 623	4 288 048	98%	38 243 314	36 651 783	96%	6 290 550	27 737 565	34 028 115	93%
Electricity - conventional	213 201 543	17 766 795	10 468 797	59%	411 986	13 020 003	13 431 989	128%	106 600 770	86 262 306	81%	2 883 902	84 146 339	87 030 241	101%
Water	105 872 000	8 822 666	7 220 951	82%	812 531	5 432 901	6 245 432	86%	52 935 996	54 208 014	102%	5 687 717	28 346 685	34 034 402	63%
Sanitation	47 411 000	3 950 916	3 067 670	78%	899 156	1 847 889	2 747 045	90%	23 705 497	22 196 174	94%	6 294 092	12 509 776	18 803 868	85%
Refuse	39 873 000	3 322 750	2 279 367	69%	713 948	1 484 757	2 198 705	96%	19 936 500	16 850 043	85%	4 997 636	10 474 786	15 472 422	92%
Total Direct Services	**477 518 543**	**39 349 408**	**27 398 032**	**70%**	**3 886 046**	**25 025 172**	**28 911 218**	**106%**	**241 422 077**	**216 168 320**	**90%**	**26 153 897**	**163 215 151**	**189 369 048**	**88%**
Other revenue	42 857 000	3 571 417	3 562 690	100%	-	2 482 878	2 482 878	70%	24 999 919	7 730 215	31%	-	5 676 930	5 676 930	**73%**
Revenue from levied services	**520 375 543**	**42 920 825**	**30 960 722**	**72%**	**3 886 046**	**27 508 050**	**31 394 096**	**101%**	**266 421 996**	**223 898 535**	**84%**	**26 153 897**	**168 892 081**	**195 045 978**	**87%**
Electricity - prepaid	*98 315 457*	*8 192 954*	*7 298 889*	89%	*426 381*	*7 298 889*	*7 725 270*	*106%*	*57 350 678*	*53 453 550*	93%	*2 927 131*	*51 730 460*	*54 657 591*	*102%*
Revenue before operational grants	**618 691 000**	**51 113 779**	**38 259 611**	**75%**	**4 312 427**	**34 806 939**	**39 119 366**	**102%**	**323 772 674**	**277 352 085**	**86%**	**29 081 028**	**220 622 541**	**249 703 569**	**90%**
Operational grants and subsidies	2 649 000	-				-	-		2 649 000	-			2 649 000	2 649 000	100%
Equitable share	164 092 000	-	-			-	-		123 069 000	-			123 069 000	123 069 000	100%
Total Revenue	**785 432 000**	**51 113 779**	**38 259 611**	-	**4 312 427**	**34 806 939**	**39 119 366**		**449 490 674**	**277 352 085**		**29 081 028**	**346 340 541**	**375 421 569**	**84%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 90% & 96% respectively.

The collection rate on Property rates is 98% for the month.

Vat is not considered as part of income in this report since it will be paid over to SARS.

Deposits and payments in advance are also excluded from revenue collected for the month. Therefore reducing the collection rate.

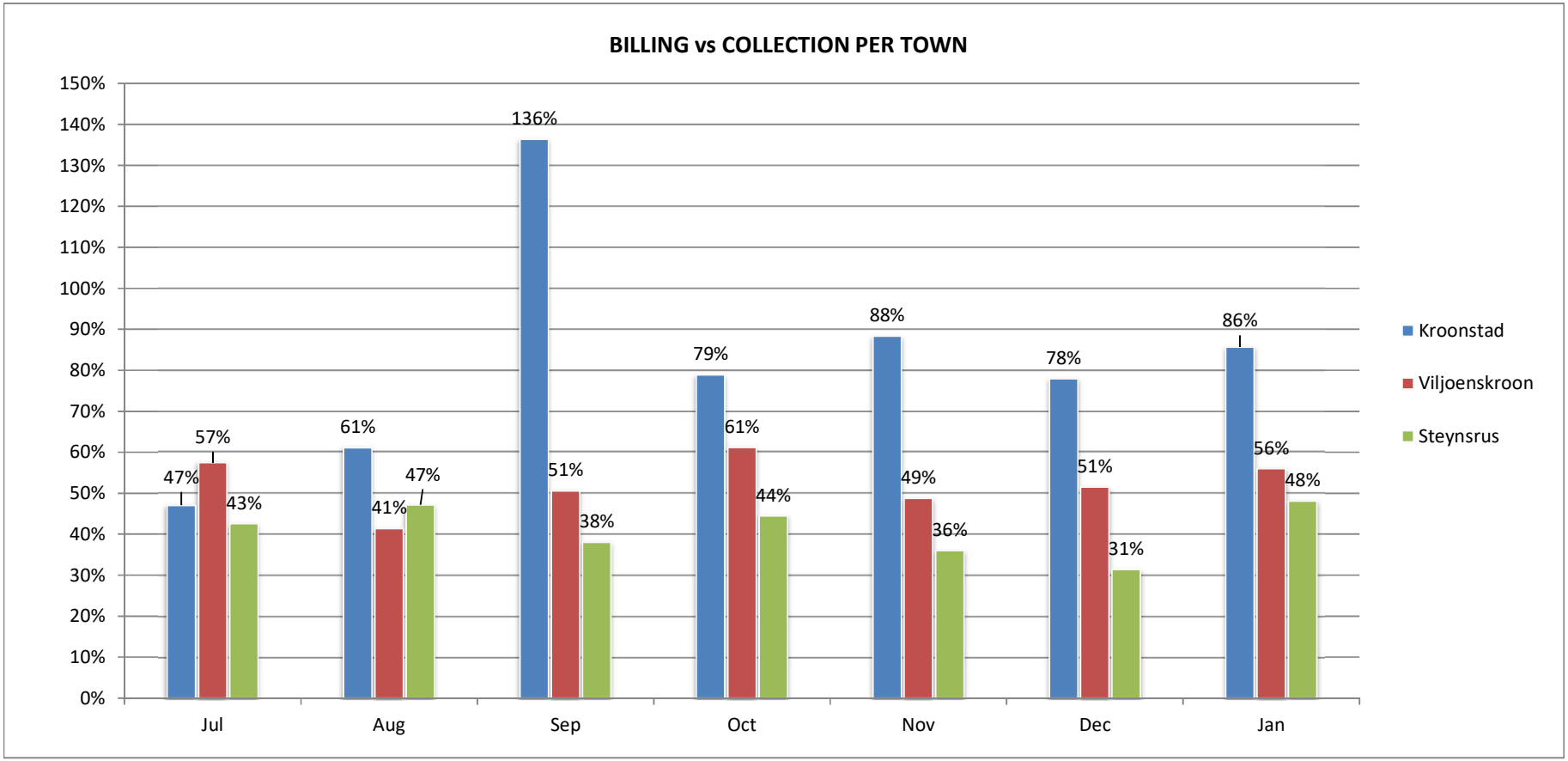
Conventional electricity revenue for January 2018 is 128%.

YTD total is all levies excluding prepaid, grants and incentives on consumer accounts/income foregone.

Total direct services collection rate against levies is 106% for the month.

BILLING & REVENUE PER TOWN 01/07/2017 - 30/06/2018 (Excluding Pre-paid Electricity)

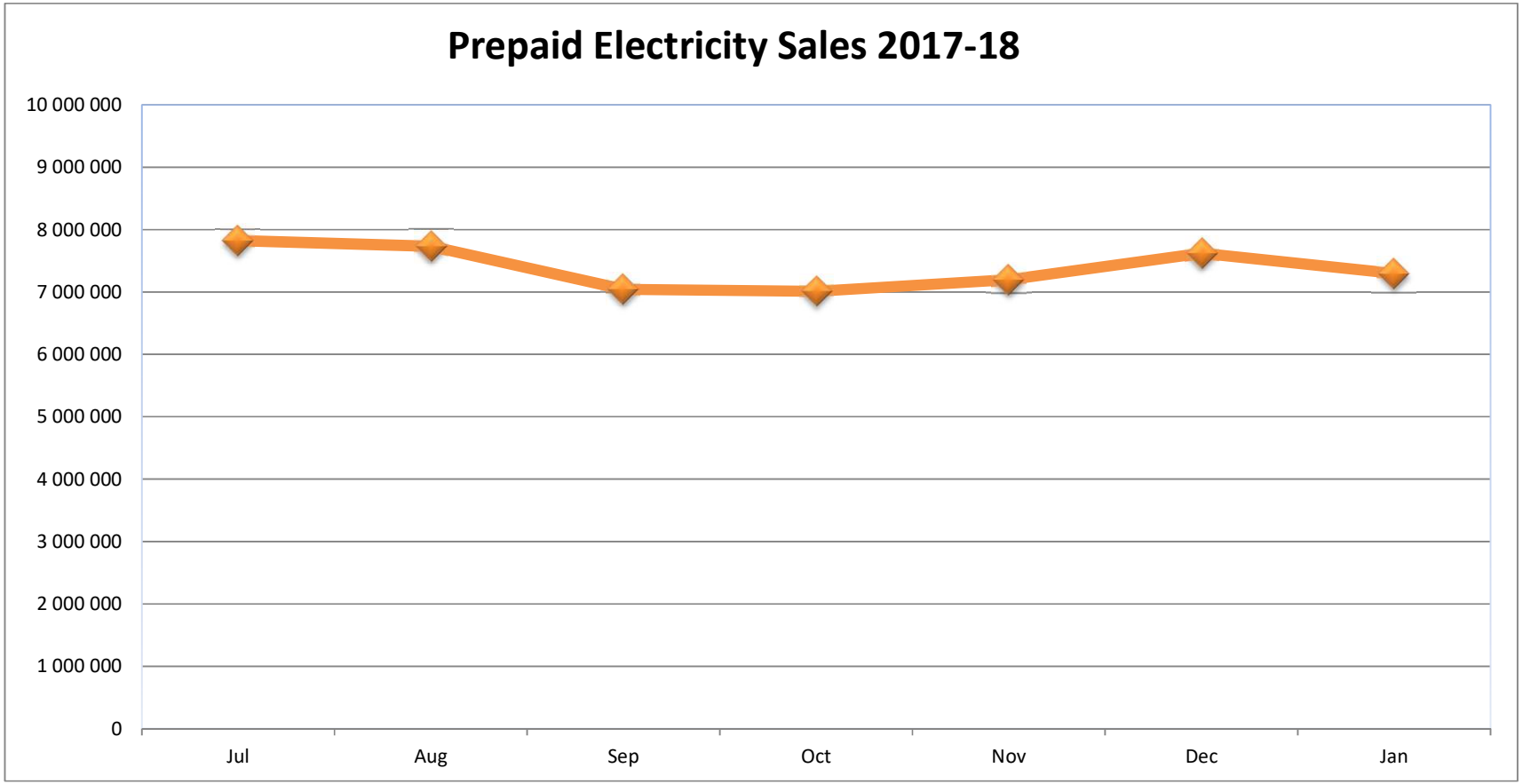
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	35 047 158	16 491 434	47%	6 681 788	3 838 462	57%	1 030 474	438 377	43%
Aug	29 961 090	18 296 600	61%	7 651 300	3 162 839	41%	926 887	437 153	47%
Sep	22 330 584	30 459 403	136%	7 319 265	3 703 705	51%	1 157 567	439 964	38%
Oct	31 015 242	24 448 935	79%	6 686 822	4 088 175	61%	1 069 764	475 448	44%
Nov	28 400 952	25 083 077	88%	7 253 157	3 532 805	49%	1 071 165	385 507	36%
Dec	29 456 565	22 955 890	78%	7 118 466	3 665 197	51%	1 051 171	329 707	31%
Jan	30 809 219	26 384 858	86%	6 661 548	3 726 786	56%	969 892	465 847	48%
Total	**207 020 810**	**164 120 197**	**82%**	**49 372 345**	**25 717 969**	**52%**	**7 276 920**	**2 972 003**	**41%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total
Jul	20 806	6 408 647	7 824 349	482 250	85	7 824 349
Aug	104 979	6 342 052	7 732 240	483 800	84	7 732 240
Sep	95 391	5 809 638	7 043 461	482 500	84	7 043 461
Oct	97 263	5 790 074	7 010 050	488 300	82	7 010 050
Nov	96 705	5 963 743	7 200 861	494 600	85	7 200 861
Dec	94 816	6 260 552	7 620 610	495 800	92	7 620 610
Jan	100 018	5 970 848	7 298 889	499 100	83	7 298 889
						51 730 460

The average collection rate for Kroonstad/Maokeng for January 2018 is 86% ,Viljoenskroon/Rammulutsi is 56% & Steynsrus/Matlwangtlwang is 48% .
Kroonstad/Maokeng generated a revenue of R26m for January 2018,Viljoenskroon/Rammolutsi's R3.7m & Steynsrus/Matlwangtlwang generated R465 847.
The revenue generated through prepaid electricity for the month is R7.2m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 31 January 2018

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	8 533 512	7 187 457	7 194 122	262 873 647	285 788 738
Electricity	12 048 180	1 992 717	1 523 257	23 128 069	38 692 223
Property Rates	4 019 793	2 365 248	1 459 666	37 134 806	44 979 513
Sewerage	2 376 175	1 539 167	2 131 566	49 161 218	55 208 126
Refuse Removal	3 340 748	2 268 259	1 443 140	71 071 310	78 123 457
Other	1 090 791	1 090 437	652 288	34 174 317	37 007 833
Total By Income Source	**31 409 199**	**16 443 285**	**14 404 039**	**477 543 367**	**539 799 890**
Debtors Age Analysis By Customer Group					
Government	5 434 315	4 276 279	2 375 988	15 822 807	27 909 389
Business	11 651 719	1 339 764	968 936	14 371 676	28 332 095
Households	10 599 010	7 465 522	7 495 973	237 273 205	262 833 710
Other	3 724 155	3 361 720	3 563 142	210 075 679	220 724 696
Total By Customer Group	**31 409 199**	**16 443 285**	**14 404 039**	**477 543 367**	**539 799 890**

Total Debtors as at 31 December 2018	**535 932 107**
% Increase/(Decrease) in Debtors	**1%**

Highlights	**NOV**	**DEC**	**% Change**	**JAN**	**% Change**
Services					
Councillors' debt (>90 days)	R 238 490	R 243 439	2%	R 240 266	-1%
Officials debt (>90 days)	R 1 948 169	R 2 033 628	4%	R 2 079 955	2%
Sundry debtors					
Telephones (Officials & Councillors)	R 381 844	R 388 087	2%	R 393 930	2%
Study loans	R 112 195	R 115 585	3%	R 116 433	1%
Indigents	R 147 124 129	R 167 823 640	14%	R 168 896 510	1%
Total Debt 90 Days +	**R 455 359 563**	**R 465 924 490**	**2%**	**R 477 543 367**	**2%**

Creditors

Detail	**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 -**
Bulk Electricity	21 563 845	20 423 658	28 592 254	88 262 886	-	89 603 865	-	-	248 446 508
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	8 772 255	938 658	400 758	963 535	-	-	-	-	11 075 206
Auditor General	159 015	843 519	2 869 821	1 548 787	840 181	-	-	-	6 261 323
DWS	34 412	34 412	341 741	-	-	-	-	7 275 953	7 686 517
WSSA	-	-	-	-	-	-	-	1 738 972	1 738 972
GOVERNMENT GARAGE	264 282	228 656	254 041					5 810 598	6 557 578
SUNDRY CREDITORS	5 000 000	-	-	-	-	-	-	-	5 000 000
Total	**35 793 809**	**22 468 903**	**32 458 615**	**90 775 208**	**840 181**	**89 603 865**	**-**	**14 825 523**	**286 766 104**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jan-18	YTD 31-Jan-18	Variance	% Exp
EMPLOYEE RELATED COSTS	238 672 109	19 766 840	141 344 679	97 327 430	51
REMUNERATION OF COUNCILLORS	18 830 682	2 133 668	11 044 273	7 786 409	47
BULK PURCHASES	233 732 049	196 154	51 568 631	182 163 418	22
CONTRACTED SERVICES	97 593 198	4 489 796	27 901 244	69 691 954	24
INVENTORY	10 392 433	159 615	1 965 394	8 427 039	17
DEPRECIATION ON ASSETS	6 257 608	521 467	3 650 271	2 607 337	50
CONTRIBUTIONS TO BAD DEBTS	9 472 965	789 414	5 525 896	3 947 069	50
GENERAL EXPENSES	87 151 511	4 449 873	37 319 189	49 832 322	38
TOTAL EXPENDITURE (NETT)	**702 102 555**	**32 506 827**	**280 319 578**	**421 782 977**	**40**

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jan-18	YTD 31-Jan-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	217 428	525	525	216 903	0
OS: B&A HUMAN RESOURCES	90 000			90 000	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	210 000	3 900	27 808	182 192	13
OS: B&A ORGANISATIONAL	5 301		750	4 551	14
OS: B&A PROJECT MANAGEMENT	300 000			300 000	
OS: B&A RESEARCH & ADVISORY	2 418 453	141 032	688 139	1 730 314	28
OS: B&A QUALIFICATION VERIFICATION	180 000			180 000	
OS: B&A VALUER	205 200	14 000	84 000	121 200	41
OS: CATERING SERVICES	4 835 106	24 056	1 016 572	3 818 534	21
OS: CLEANING SERVICES	170 000	22 961	83 354	86 646	49
OS: ELECTRICAL	10 349 680	1 109 728	3 867 804	6 481 876	37
OS: MEDICAL SERVICES [HEALTH SERV &	609 383			609 383	
OS: PERSONNEL & LABOUR	11 726 233	108 446	1 265 792	10 460 441	11
OS: CONNECT/DIS-CONNECTION: ELECTICI	268 640		2 799	265 841	1
OS: TRANSPORT SERVICES	15 915			15 915	
SUB TOTAL : OUTSOURCE SERVICES	**31 601 339**	**1 424 647**	**7 037 542**	**24 563 797**	**22**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000			150 000	
C&PS: B&A AUDIT COMMITTEE	250 000		55 478	194 522	22
C&PS: B&A BUSINESS & FIN MANAGEMENT	800 001			800 001	
C&PS: B&A MEDICAL EXAMINATIONS	500 001		332 163	167 838	66
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 301			5 301	
C&PS: B&A PROJECT MANAGEMENT	4 500 000	24 779	518 054	3 981 946	12
C&PS: LAB SERV WATER	6 885 890	366 670	1 231 015	5 654 875	18
C&PS: LEGAL COST ADVICE & LITIGATION	4 003 500		2 093 066	1 910 434	52
C&PS: LEGAL COST COLLECTION	531 300	39 632	215 473	315 827	41
SUB TOTAL : CONSULTANT AND PROF SERV	17 625 993	431 081	4 445 250	13 180 743	25
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	**278 001**		**260 000**	**18 001**	**94**
CONTR: BUILDING CONTRACTORS	**47 437**			**47 437**	
CONTR: CATERING SERVICES	59 382			59 382	
CONTR: FIRE SERVICES	80 499			80 499	
CONTR: GARDENING SERVICES	900 000		430 794	469 206	48
CONTR: INTERIOR DECORATOR	50 001			50 001	
CONTR: MAINT OF BUILDINGS & FACILIT	180 000	779	65 666	114 334	36
CONTR: MAINTENANCE OF EQUIPMENT	1 558 100	34 211	300 987	1 257 113	19
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 929 156	69 353	207 308	3 721 848	5
CONTR: MAINTENANCE OF UNSPECIFIED AS	26 713			26 713	

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Jan-18	YTD 31-Jan-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	11 573 056	725 389	2 925 693	8 647 363	25
CONTR: PREPAID ELECTRICITY VENDORS	2 000 000		133 560	1 866 440	7
CONTR: SAFEGUARD & SECURITY	25 572 837	1 783 122	10 224 764	15 348 073	40
CONTR: TRAFFIC & STREET LIGHTS	2 110 684	21 215	1 869 680	241 004	89
SUB TOTAL : CONTRACTORS	**48 365 866**	**2 634 068**	**16 418 452**	**31 947 414**	**34**
CONTRACTED SERVICES	**97 593 198**	**4 489 796**	**27 901 244**	**69 691 954**	**29**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	484 382	19 050	188 615	295 767	39
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 487		2 180	6 307	26
OC: AUDIT COST: EXTERNAL	5 135 051	355 634	355 634	4 779 417	7
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 251 492	161 471	1 257 137	994 355	56
OC: COMMISSION - THIRD PARTY VENDORS	5 312 587	474 708	2 661 147	2 651 440	50
OC: COMM - CELL CONTRACT (SUBS & CAL	5 793			5 793	
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 811 705	183 105	1 043 401	768 304	58
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 782 684	97 577	709 431	1 073 253	40
OC: DRIVERS LICENCES & PERMITS	4 050			4 050	
OC: EXT COM SERV PROV - GPS LICENCE	6 269 504	58 597	2 382 994	3 886 510	38
OC: EXT COM SERV PROV - SYSTEM ADVIS	300 000		125 620	174 380	42
OC: HIRE CHARGES	27 895 434	1 572 756	11 121 991	16 773 443	40
OC: INSUR UNDER - EXCESS PAYMENTS	180 000	25 676	75 995	104 005	42
OC: INSUR UNDER - PREMIUMS	3 900 000	6 355	3 030 312	869 688	78
OC: LEARNERSHIPS & INTERNSHIPS	21 201		154 667	- 133 466	730
OC: LIC - VEHICLE LIC & REGISTRATION	680 524	59 282	305 298	375 226	45
OC: LIC - VEHICLE LIC & REGISTR FLEE	4 000		1 788	2 212	45
OC: PERSONNEL AGENCY FEES (PERS RECR	90 000	3 751	33 164	56 836	37
OC: PRINTING & PUBLICATIONS	181 187		11 693	169 494	6
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 536 678		2 428 969	107 709	96
OC: REMUNERATION TO WARD COMMITTEES	1 457 500	213 350	892 870	564 630	61
OC: SKILLS DEVELOPMENT FUND LEVY	1 750 000	178 877	1 229 457	520 543	70
OC: SERVITUDES & LAND SURVEYS	20 001			20 001	
OC: SIGNAGE	200 001	6 667	69 105	130 896	35
OC: SMALL DIFFERENCES TOLERANCES		0	0	- 0	
OC: TOLL GATE FEES	300 000			300 000	
OC: TRANSPORT - FUNERALS	6 936			6 936	
OC: T&S DOM - ACCOMMODATION	2 952 689	104 466	1 136 882	1 815 807	39
OC: T&S - NON-EMPLOYEES	50 001			50 001	
OC: UNIFORM & PROTECTIVE CLOTHING	2 461 719	19 034	65 393	2 396 326	3
OC: WET FUEL	**7 455 429**	**449 970**	**4 477 444**	**2 977 985**	60
OC: WORKMEN'S COMPENSATION FUND	**1 250 000**			**1 250 000**	
SUB TOTAL : OPERATIONAL COST	76 759 035	3 990 327	33 761 186	42 997 849	44
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	**2 497 594**		**1 027 378**	**1 470 216**	41
INT PAID: OVERDUE ACCOUNTS	**487 450**		**- 5 877**	**493 327**	**-1**
SUB TOTAL - INTEREST DIVID & RENT -	2 985 044		1 021 501	1 963 543	34
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	2 781 561	32 006	76 563	2 704 998	3
OPR LEASES: INFRA - TRANSPORTATION	1 186 764		88 686	1 098 078	7
OPR LEASES: MACHINERY & EQUIPMENT	**- 12 376**	**- 860**	**- 7 330**	**- 5 046**	**59**
OPR LEASES: TRANSPORT ASSETS	**3 451 483**	**428 400**	**2 378 584**	**1 072 899**	**69**
SUB TOTAL : OPERATING LEASES	**7 407 432**	**459 546**	**2 536 503**	**4 870 929**	**34**
GENERAL RXPENSES	**87 151 511**	**4 449 873**	**37 319 189**	**49 832 322**	**43**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Jan-18**
Cash Receipts by Source	
Property rates	2 334 683
Service charges - electricity revenue	20 091 631
Service charges - water revenue	4 994 922
Service charges - sanitation revenue	1 662 364
Service charges - refuse revenue	1 391 780
Service charges - other	-
Interest earned - outstanding debtors	82 960
Fines	-
Transfer receipts - operational	-
Other revenue	7 379 140
Cash Receipts by Source	**37 937 480**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**37 937 480**
Cash Payments by Type	
Employee related costs	19 731 403
Remuneration of councillors	2 133 668
Bulk purchases - Electricity	196 591
Contracted services	1 424 647
General expenses	11 724 724
Cash Payments by Type	**35 211 033**
Other Cash Flows/Payments by Type	
Capital assets	6 016 829
Repayment of borrowing	
Total Cash Payments by Type	**41 227 862**
Net Increase/(Decrease) in Cash Held	**-3 290 382**
Cash/cash equivalents at the month/year begin:	**11 329 111**
Cash/cash equivalents at the month/year end:	**8 038 729**

Municipal Investments

Regulation 9(1) of Government Gazette 27431 states:

That the accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the Section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with the generally recognised accounting practice the investment portfolio of that municipality or municipal entity at the end of the month.

Bank Accounts:

Detail	Bank Acc num	Type of investment	Vote num
ABSA - 1	20-7531-4898	Fixed Deposit	340550531402ZZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	340550530402ZZZZZZZWM
ABSA - 3	91-3190-1443	Call Account	340550532402ZZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance at 30-Nov-2017	**3 998.92**	**80 236.40**	**13 377 628.19**	**13 461 863.51**
	-	-	65 133.20	65 133.20
Invested	-	-	55 000 000.00	55 000 000.00
Withdrawn	-	-	-55 038 260.00	-55 038 260.00
Interest earned	-	-	103 393.20	103 393.20
Balance at 31-Dec-2017	**3 998.92**	**80 236.40**	**13 442 761.39**	**13 526 996.71**
	-	-	7 136 842.25	7 136 842.25
Invested	-	-	17 038 260.00	17 038 260.00
Withdrawn	-	-	-10 000 000.00	-10 000 000.00
Interest earned	-	-	98 582.25	98 582.25
Balance at 31-Jan-2018	**3 998.92**	**80 236.40**	**20 579 603.64**	**20 663 838.96**
INTEREST EARNED	**118.84**	**5 702.52**	**791 746.18**	**797 567.54**
INTEREST ACCRUED	**-**	**-**	**-**	**-**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/12/2017	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/01/2018
Senwes	11 822	153 686	-	R -1 182.20	152 504
Senwesbel	18 130	104 248	-	R -4 532.50	99 715
		257 934	**-**	**-5 715**	**252 219**

Report on conditional grants at 31-Jan-18

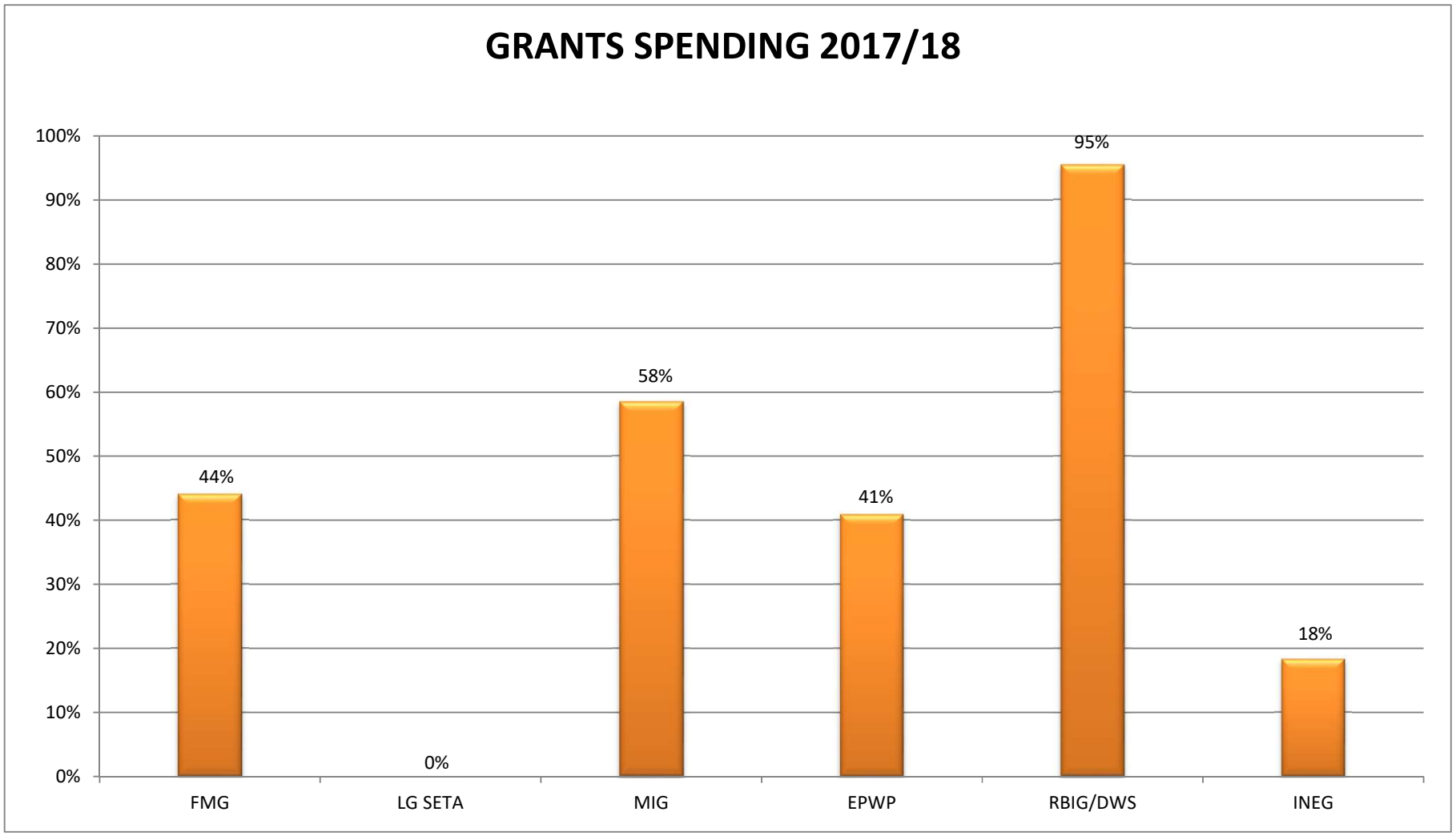
Municipality: FS201 Moqhaka

Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS		CAPITAL GRANTS				
	Finance Management Grant (FMG)	LG SETA (Mandatory)	Municipal Infrastructure Grant (MIG)	Extended Public Works Programme (EPWP)	Water Services Infrastructure Grant (WISG)	Integrated National Electrification Programme Grant (INEP)	Total Capital Grants
DORA Allocation for the 2017/18	**2 145 000**	**504 000**	**40 840 000**	**1 000 000**	**20 000 000**	**5 000 000**	**66 840 000**
Unspent grants at beginning of the financial year	-	-	-	-	-	-	**-**
Received Prior Months	-	196 459	16 331 000	250 000	10 000 000	4 000 000	**30 581 000**
Received This Month	2 145 000	-	11 669 000	450 000	6 000 000	1 000 000	**19 119 000**
Total Funds Received	**2 145 000**	**196 459**	**28 000 000**	**700 000**	**16 000 000**	**5 000 000**	**49 700 000**
Spent Prior Months	900 179	-	21 516 279	347 164	14 480 201	252 311	**36 595 955**
Spent This Month	43 575	-	2 353 775	61 920	789 073	659 055	**3 863 823**
Total Funds Spent	943 754	-	23 870 054	409 084	15 269 274	911 366	**40 459 778**
Total funds Received and Not Spent	**1 201 246**	**196 459**	**4 129 946**	**290 916**	**730 726**	**4 088 634**	**9 240 222**
Percentage of Funds Spent	44%	0%	58%	41%	95%	18%	**61%**
Funds Currently Committed but Not Spent	-	-	-	-	-	-	**-**
Scheduled Transfers Withheld	-	-	-	-	-	-	**-**

Capital Government grants and subsidies consist of the following:

Municipal Infrastructure Grant	40 840 000
Water Services Infrastructure Grant	20 000 000
EPWP (Incentive)	1 000 000
DoE (Department of Energy)	5 000 000
Total	**66 840 000**


GRANTS SPENDING 2017/18
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
44%
0%
58%
41%
95%
18%
FMG
LG SETA
MIG
EPWP
RBIG/DWS
INEG

31 January 2018

REPORT ON STAFF BENEFITS: Staff costs analysis for the month (MFMA Section 66)

Summary of Section 66 of the MFMA - Salaries and Wages (Staff Benefits)

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jan-18	YTD 31-Jan-18	% Exp
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	20			
SM MM: SRB - LONG SERVICE	590 001			
SUB TOTAL: MM - SAL ALLOW & SERV BEN	**590 021**			
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	10			
SUB TOTAL: CFO - SAL ALLOW & SERV BE	**10**			
DTS - SALARIES ALLOW AND SERV BENEFITS				
SM DTS: SAL & ALL - BASIC SALARY	30			
SM DTS: SRB - ENTERTAINMENT	572 954	35 437	117 199	20
SM DTS: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**572 984**	**35 437**	**117 199**	**20**
DPS - SALARIES ALLOW AND SERV BENEFITS				
SM DPS: SAL & ALL - BASIC SALARY	50 000			
SUB TOTAL: DPS - SAL ALLOW & SERV BE	**50 000**			
DCH - SALARIES ALLOW AND SERV BENEFITS				
SM DCH: SAL & ALL - BASIC SALARY	30			
SUB TOTAL: DCH - SAL ALLOW & SERV BE	**30**			
DCS - SALARIES ALLOW AND SERV BENEFITS				
SM DCS: SAL & ALL - BASIC SALARY	30			
SUB TOTAL: DCS - SAL ALLOW & SERV BE	**30**			
SUB TOTAL: SM - SAL ALLOW & SERV BEN	**1 213 075**	**35 437**	**117 199**	**10**
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 573 371			
SM: PRB - MED: INTEREST COST	849 999			
SUB TOTAL : SM - POST RETIREMENT BEN	**3 423 370**			

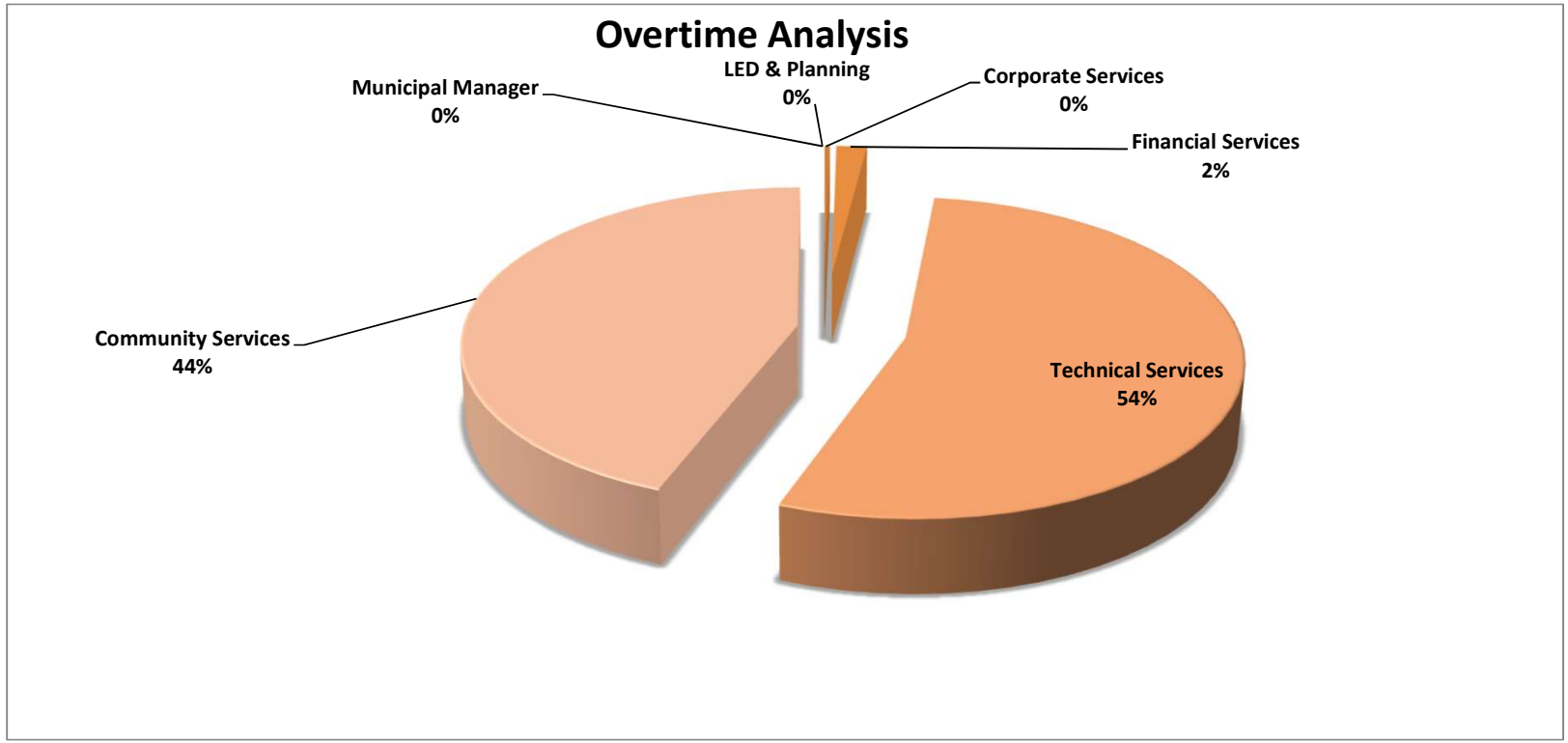
DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jan-18	YTD 31-Jan-18	% Exp
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	**4 636 445**	**35 437**	**117 199**	**3**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	142 553 574	11 903 418	86 640 961	61
MS: SAL & ALL: PERFORMANCE BASED BON	13 910 779	342 175	8 587 764	62
MS: ALL - CELLULAR & TELEPHONE	596 165	2 364 812	2 581 084	432.94 *
MS: HB & INC: HOUSING BENEFITS	1 706 728	101 181	677 094	40
MS: ALL - TRAVEL OR MOTOR VEHICLE	11 832 155	1 097 807	7 525 614	64
MS: OVERTIME - NON STRUCTURED	18 675 176		8 078 129	43
MS: SRB - STANDBY ALLOWANCE	2 346 238	161 407	1 056 240	45
MS: IN-KIND BENEFITS	1 757 073		957 094	54
MS: SRB - NON PENSIONABLE			**491**	
SUB TOTAL : MS - SAL ALLOW & SERV BE	193 377 888	15 970 800	116 104 472	60
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	133 026	7 178	49 942	38
MS: SOC CONTR - GROUP LIFE INSURANCE	1 916 817	122 604	947 295	49
MS: SOC CONTR - MEDICAL	15 426 102	1 278 749	8 317 199	54
MS: SOC CONTR - PENSION	21 439 253	2 110 462	14 839 971	69
MS: SOC CONTR - UNEMPLOYMENT INSUR F	**1 742 578**	**120 866**	**847 709**	**49**
SUB TOTAL : MS - SOCIAL CONTRIBUTION	40 657 776	3 639 859	25 002 116	61
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		**120 744**	**120 892**	
SUB TOTAL : MS - COST CAPITALISED TO		**120 744**	**120 892**	
SUB TOTAL : MUNICIPAL STAFF	**234 035 664**	**19 731 403**	**141 227 480**	**60**
SUB TOTAL : EMPLOYEE RELATED COST	**238 672 109**	**19 766 840**	**141 344 679**	**59**

Notes:

The Regulation No. 10178 on Municipal Standard Chart of Accounts (mSCOA) requires that all municipality comply with the requirements of mSCOA as Gazetted. This change in reporting has led to additional changes in the municipality's financial system, which ultimately affected the final reports output.

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jan-18	YTD 31-Jan-18	% Exp

Analysis of overtime per department

Description	30-Nov		31-Dec		31-Jan	
	Hours	Cost	Hours	Cost	Hours	Cost
Municipal Manager	-	-	-	-	-	-
Corporate Services	112	15 844	83	10 733	49	6 387
Financial Services	27	2 448	40	4 141	300	37 185
Technical Services	6 124	697 579	6 802	773 578	9 909	1 179 202
Community Services	5 158	548 452	4 027	430 985	8 293	966 206
LED & Planning	-	-	-	-	-	-
Total	**11 420**	**1 264 322**	**10 951**	**1 219 437**	**18 552**	**2 188 980**

The overtime needs to be administered and only real emergencies be attended to after hours, on weekends and on holidays. Each department needs to do proper planning to manage their own budget in order to avoid unnecessary expenditure, thus ensuring that they stay within the budget for the year, to avoid overspending.