MFMA SECTION 71 REPORT

MONTH ENDING 31 JANUARY 2019

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 31 January 2019

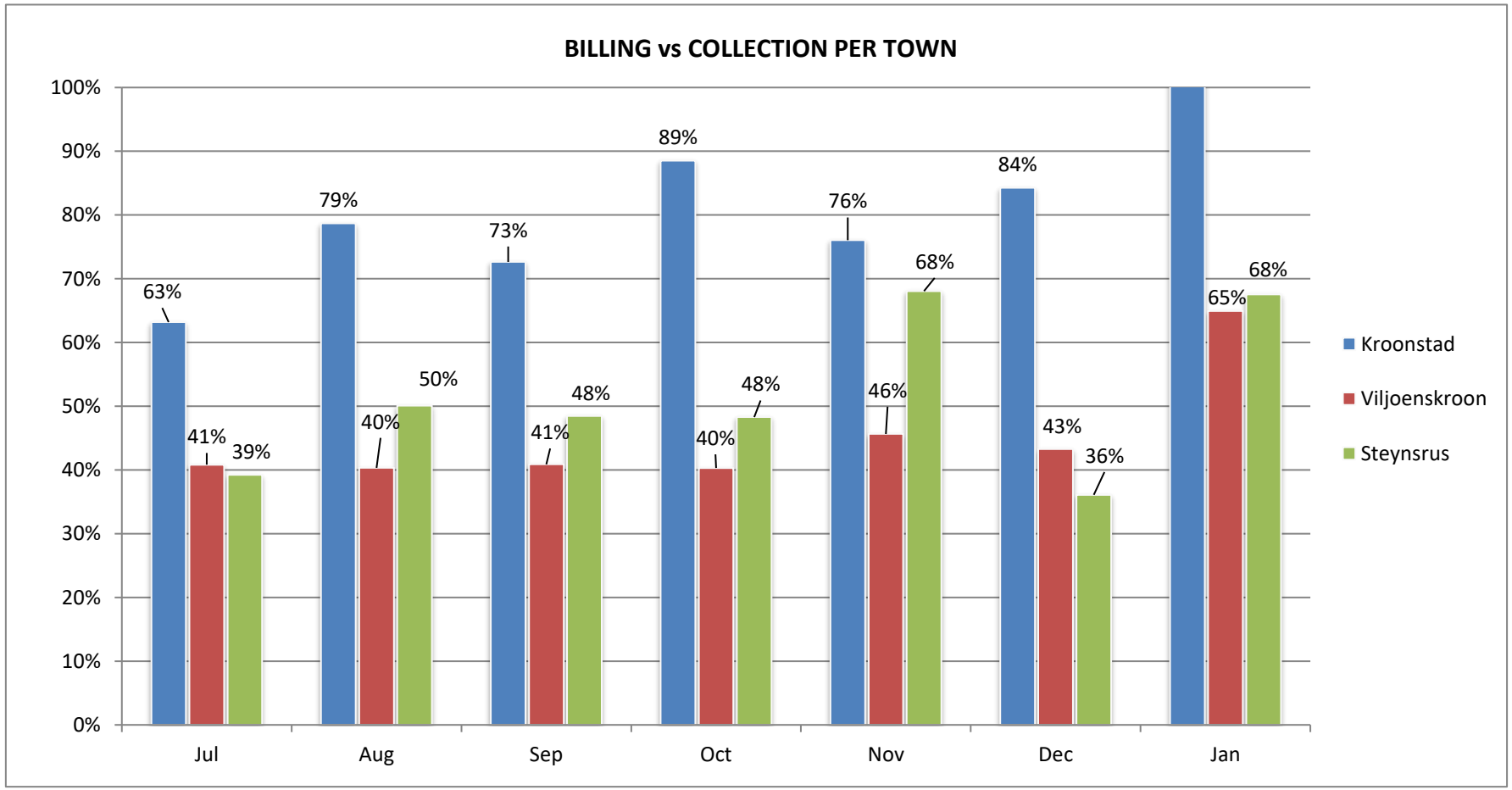
Revenue types		31 January 2019					Seven Months Ending 31 January 2019				
	Annual Budget 2018/2019	Budget	Billing per GS 560	Billing vs Budget	(BS-566) Actual Income	Income vs Billing	Budget	Billing per GS 560	Billing vs Budget	(BM-310) Actual Income	Income vs Billing
Property rates	70 608 063	5 404 595	5 008 185	93%	8 433 538	168%	43 585 091	38 869 937	89%	32 676 875	84%
Electricity - conventional	201 687 958	16 807 330	13 397 537	80%	16 364 781	122%	117 651 310	100 374 327	85%	86 814 108	86%
Water	120 885 000	10 073 750	8 128 272	81%	5 445 390	67%	70 516 250	60 623 342	86%	24 725 280	41%
Sanitation	41 922 000	3 493 500	3 675 383	105%	3 089 368	84%	24 454 500	25 012 616	102%	14 915 565	60%
Refuse	35 315 000	2 942 917	2 653 325	90%	1 968 798	74%	20 600 419	17 762 267	86%	10 833 042	61%
Total Direct Services	**470 418 021**	**38 722 091**	**32 862 701**	**85%**	**35 301 875**	**107%**	**276 807 570**	**242 642 489**	**88%**	**169 964 870**	**70%**
Other revenue	46 740 937	3 824 750	445 850	12%	316 140	71%	26 773 250	12 547 856	47%	11 032 882	88%
Revenue from Billed services	**517 158 958**	**42 546 841**	**33 308 551**	**78%**	**35 618 014**	**107%**	**303 580 820**	**255 190 345**	**84%**	**180 997 752**	**71%**
Electricity - prepaid	*102 104 042*	*8 508 670*	*8 054 946*	95%	*8 054 946*	100%	*59 560 690*	*59 370 394*	**100%**	*59 290 607*	100%
Revenue before operational grants	**619 263 000**	**51 055 511**	**41 363 497**	**81%**	**43 672 960**	**106%**	**363 141 510**	**314 560 739**	**87%**	**240 288 359**	**76%**
Operational grants and subsidies	2 758 000	-	-		-		2 758 000	2 758 000	100%	2 758 000	100%
Equitable share	185 144 000	-	-	-	-	-	138 858 000	138 858 000	100%	138 858 000	100%
Total Revenue	**807 165 000**	**51 055 511**	**41 363 497**	-	**43 672 960**	**106%**	**504 757 510**	**456 176 739**	**90%**	**381 904 359**	**84%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 84% & 74% respectively and 60% & 61% for seven months.
Collection rate for the month for water is 67% for January 2019 & 41% for seven months.
The collection rate on Property rates is 168% for the month due to a payment of R4 374 740,89 from Nat Gov & 84% for seven months.
Vat is not considered as part of income in this report since it will be paid over to SARS.
Conventional electricity revenue for January 2019 is 122% and 86% for seven months.
Total direct services collection rate against billing is 107% for January 2019 and 70% for seven months.
Indigents Contribution for Prepaid is 539 050 units x tariff 0.9127 = R491 991 + R87 460,02 (FBE in ESKOM Supplied Areas) = R579 451

BILLING & REVENUE PER TOWN 01/07/2018 - 30/06/2019 (Excluding Pre-paid Electricity)

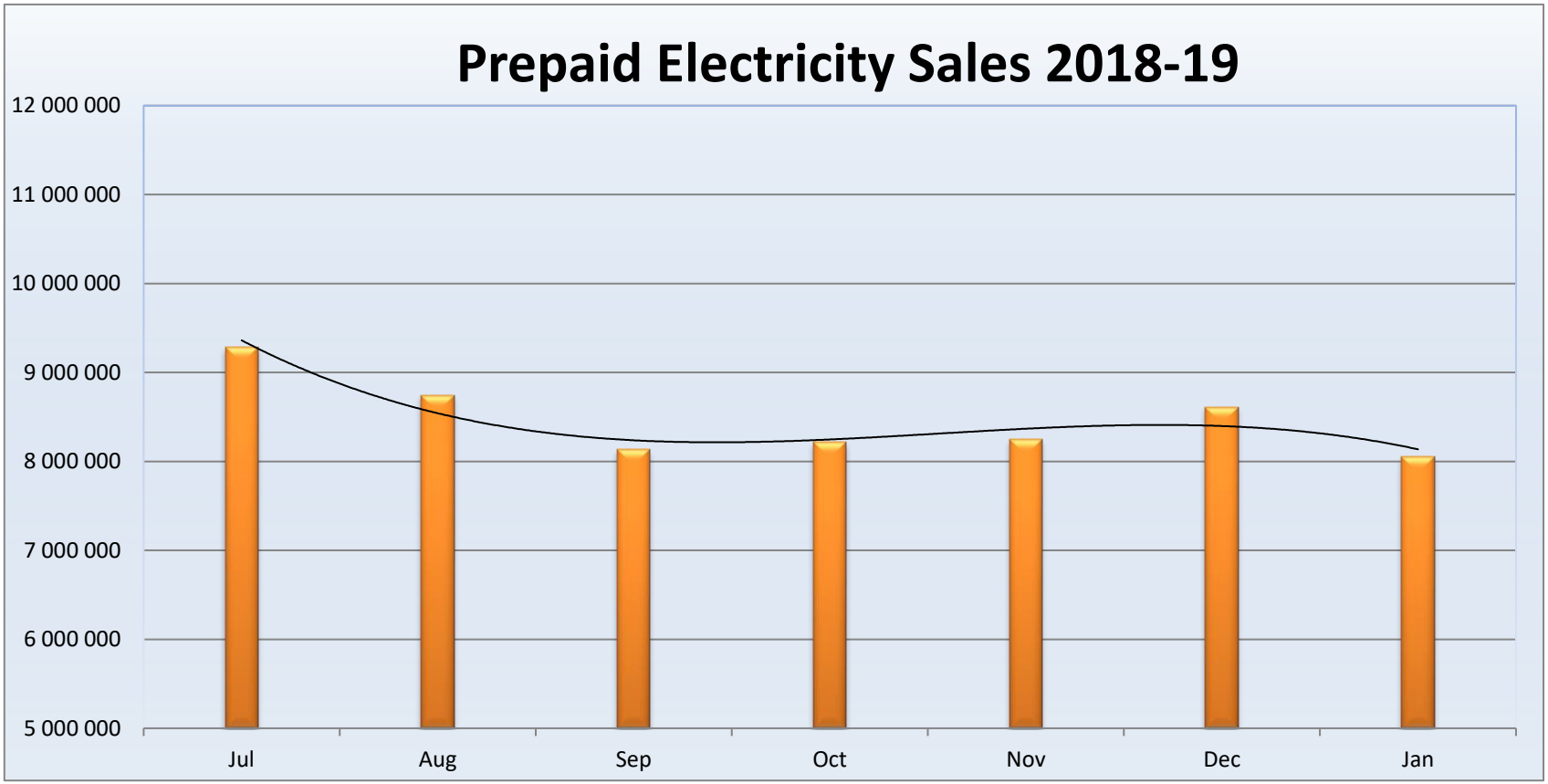
Month	Kroonstad			Viljoenskroon			Steynsrus		
	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage
Jul	34 971 615	22 100 654	63%	9 812 256	4 006 036	41%	1 018 293	399 529	39%
Aug	31 046 780	24 433 317	79%	9 011 852	3 633 906	40%	822 932	412 286	50%
Sep	34 189 905	24 835 390	73%	9 795 201	4 003 578	41%	952 021	461 521	48%
Oct	29 357 194	25 992 800	89%	9 755 489	3 932 322	40%	989 115	477 645	48%
Nov	30 986 235	23 563 361	76%	7 920 120	3 614 667	46%	833 325	567 165	68%
Dec	28 221 259	23 781 721	84%	6 931 226	2 999 412	43%	885 881	319 775	36%
Jan	28 221 974	37 176 845	132%	7 351 529	4 772 731	65%	1 010 190	682 091	68%
Total	**216 994 960**	**181 884 087**	**85%**	**60 577 674**	**26 962 653**	**45%**	**6 511 756**	**3 320 012**	**51%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total	% Movement
Jul	127 836	7 130 818	9 283 058	532 400	83.51	9 283 058	9%
Aug	121 870	6 747 241	8 743 915	538 200	82.51	8 743 915	-6%
Sep	111 777	6 313 432	8 133 896	542 550	83.69	8 133 896	-7%
Oct	112 082	6 325 693	8 213 682	544 700	84.28	8 213 682	1%
Nov	109 146	6 337 148	8 249 768	542 550	86.92	8 249 768	0%
Dec	102 535	6 609 921	8 611 342	542 000	96.58	8 611 342	4%
Jan	105 503	6 160 990	8 054 946	539 050	87.80	8 054 946	-6%
						59 290 607	

The average collection rate for Kroonstad/Maokeng for December 2018 is 84% ,Viljoenskroon/Rammulutsi is 43% & Steynsrus/Matlwangtlwang is 36%. Kroonstad/Maokeng generated a revenue of R24m for December 2018 ,Viljoenskroon/Rammolutsi's R3m & Steynsrus/Matlwangtlwang generated R319 775. The revenue generated through prepaid electricity for the month is R8.6m. This signifies a growth of 4% as compared to the previous month.



Analysis of Debtors as at 31 January 2019

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	9 618 874	8 276 428	6 758 252	315 653 133	340 306 687
Electricity	12 848 945	3 298 449	3 547 638	25 411 706	45 106 738
Property Rates	3 429 051	1 660 354	1 306 329	43 624 687	50 020 421
Sewerage	3 842 841	2 692 125	2 421 322	84 481 744	93 438 032
Refuse Removal	2 677 639	1 839 640	1 652 959	59 666 656	65 836 894
Other	1 288 692	1 824 377	1 369 849	35 580 099	40 063 017
Total By Income Source	**33 706 042**	**19 591 373**	**17 056 349**	**564 418 025**	**634 771 789**
Debtors Age Analysis By Customer Group					
Government	3 860 202	3 510 550	2 365 269	17 806 458	27 542 479
Business	12 771 198	2 253 824	1 311 416	18 087 950	34 424 388
Households	12 196 172	8 835 444	9 144 134	283 607 266	313 783 016
Other	4 878 470	4 991 555	4 235 530	244 916 351	259 021 906
Total By Customer Group	**33 706 042**	**19 591 373**	**17 056 349**	**564 418 025**	**634 771 789**

Total Debtors as at 31 December 2018	**640 819 263**
% Increase / (Decrease) in Debtors	**-1%**

Highlights	**Nov**	**Dec**	**% Change**	**Jan**	**% Change**	**Reference**
Services						
Councillors' debt (>90 days)	R 214 538	R 221 816	3%	R 220 829	0%	
Officials debt (>90 days)	R 2 291 092	R 2 243 500	-2%	R 2 277 396	2%	
Sundry debtors						
Telephones (Officials & Councillors)	R 394 546	R 401 235	2%	R 405 757	1%	
Study loans	R 122 328	R 123 157	1%	R 123 986	1%	
Indigents	**R 199 144 766**	**R 198 948 815**	**0%**	**R 201 671 808**	1%	
Total Debt 90 Days +	**R 552 505 603**	**R 561 261 175**	**2%**	**R 564 418 025**	1%	

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	20 124 298	38 439 538	-	88 571 403	-	-	-	132 399 969	279 535 208
Loan repayments	874 835	850 497	837 628	-	-	-	-	-	2 562 960
Trade Creditors	3 402 287	150 306	485 843	3 292 570	-	-	-		7 331 006
Auditor General	96 787	284 581	2 508 374	2 517 470	924 531	-	-	1 630 335	7 962 078
DWS	34 412	34 412	341 741	-	-	-	-	7 275 953	7 686 517
GOVERNMENT GARAGE	200 723	230 863	264 903					8 341 905	9 038 394
Total	**24 733 342**	**39 990 197**	**4 438 489**	**94 381 443**	**924 531**	**-**	**-**	**149 648 162**	**314 116 163**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	Variance	% Exp
EMPLOYEE RELATED COSTS	267 548 781	21 417 008	177 283 159	90 265 622	66
REMUNERATION OF COUNCILLORS	18 192 324	2 128 624	11 588 782	6 603 542	64
CONTRACTED SERVICES	106 731 882	7 326 968	26 310 892	80 420 990	25
INVENTORY	10 646 075	732 194	3 454 649	7 191 426	32
BULK PURCHASES	251 236 583	21 253 379	82 394 353	168 842 230	33
CONTRIBUTIONS TO BAD DEBTS	10 132 804	844 400	5 066 402	5 066 402	50
DEPRECIATION ON ASSETS	32 881 133	2 740 094	16 440 567	16 440 567	50
GENERAL EXPENSES	94 074 424	3 375 702	22 439 359	71 635 065	24
TOTAL EXPENDITURE (NETT)	**791 444 006**	**59 818 369**	**344 978 163**	**446 465 843**	**44**

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	252 480		70 000	182 480	28
OS: B&A HUMAN RESOURCES	94 680			94 680	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	207 200	1 500	36 666	170 534	18
OS: B&A ORGANISATIONAL	5 619			5 619	
OS: B&A PROJECT MANAGEMENT	210 400			210 400	
OS: B&A RESEARCH & ADVISORY	1 689 500	169 902	799 772	889 728	47
OS: B&A QUALIFICATION VERIFICATION	31 560			31 560	
OS: B&A VALUER	215 870	32 250	130 250	85 620	60
OS: CATERING SERVICES	7 332 344	4 460	- 600 971	7 933 315	-8
OS: CLEANING SERVICES	178 840	28 087	84 059	94 781	47
OS: ELECTRICAL	12 634 184	1 221 618	2 769 521	9 864 663	22
OS: MEDICAL SERVICES [HEALTH SERV &	641 071			641 071	
OS: PERSONNEL & LABOUR	8 199 159	318 743	1 287 435	6 911 724	16
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609			282 609	
OS: TRAFFIC FINES MANAGEMENT	170 000	10 920	32 756	137 245	19
OS: TRANSPORT SERVICES	**16 743**			**16 743**	
SUB TOTAL : OUTSOURCE SERVICES	**32 162 259**	**1 787 480**	**4 609 486**	**27 552 773**	14
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	157 800			157 800	
C&PS: B&A AUDIT COMMITTEE	250 000	- 9 613	119 006	130 994	48
C&PS: B&A BUSINESS & FIN MANAGEMENT	280 534			280 534	
C&PS: B&A MEDICAL EXAMINATIONS	663 057		570	662 487	0
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 620			5 620	
C&PS: B&A PROJECT MANAGEMENT	4 734 000	56 470	328 022	4 405 978	7
C&PS: LAB SERV WATER	7 243 956	1 038 033	3 802 578	3 441 378	52
C&PS: LEGAL COST ADVICE & LITIGATION	4 378 487	216 930	929 246	3 449 241	21
C&PS: LEGAL COST COLLECTION	558 928	76 254	247 416	311 512	44
SUB TOTAL : CONSULTANT AND PROF SERV	**18 272 382**	**1 378 074**	**5 426 839**	**12 845 543**	**30**
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	327 524			327 524	
CONTR: BUILDING CONTRACTORS	49 903			49 903	
CONTR: CATERING SERVICES	62 470			62 470	
CONTR: FIRE SERVICES	80 499		9 128	71 371	11
CONTR: GARDENING SERVICES	759 400	176	31 387	728 013	4
CONTR: INTERIOR DECORATOR	15 780			15 780	
CONTR: INSPECTION FEES			315 612	- 315 612	
CONTR: MAINT OF BUILDINGS & FACILIT	429 360	15 144	50 043	379 317	12
CONTR: MAINTENANCE OF EQUIPMENT	1 926 484	70 643	367 800	1 558 684	19
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 750 397	14 681	605 701	3 144 696	16

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Jan-19	YTD 31-Jan-19	Variance	% Exp
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102			28 102	
CONTR: MAINTENANCE FLEET	10 907 579	576 307	4 046 363	6 861 216	37
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000	142 187	1 844 998	3 415 002	35
CONTR: SAFEGUARD & SECURITY	29 322 103	3 170 437	8 450 782	20 871 321	29
CONTR: TRAFFIC & STREET LIGHTS	3 377 640	171 838	552 752	2 824 888	16
SUB TOTAL : CONTRACTORS	**56 297 241**	**4 161 413**	**16 274 567**	**40 022 674**	**29**
CONTRACTED SERVICES	**106 731 882**	**7 326 968**	**26 310 892**	**80 420 990**	25
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	435 229		69 565	365 664	16
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 996		600	8 396	7
OC: AUDIT COST: EXTERNAL	6 311 357		369 236	5 942 121	6
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 282 840	207 911	1 475 499	807 341	65
OC: COMMISSION - THIRD PARTY VENDORS	5 536 242	539 439	3 244 844	2 291 398	59
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 759 206	212 465	997 311	761 895	57
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256	65 335	813 324	436 932	65
OC: DEEDS	94 680	22 345	85 688	8 992	91
OC: DRIVERS LICENCES & PERMITS	3 156	168	168	2 988	5
OC: EXT COM SERV PROV - GPS LICENCE	4 478 339	33 250	1 441 183	3 037 156	32
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600	105 000	297 552	18 048	94
OC: HIRE CHARGES	32 475 151	1 069 900	4 484 316	27 990 835	14
OC: INSUR UNDER - EXCESS PAYMENTS	300 000		86 910	213 091	29
OC: INSUR UNDER - PREMIUMS	3 400 000	- 1 300	2 147 835	1 252 165	63
OC: LEARNERSHIPS & INTERNSHIPS	122 473			122 473	
OC: LIC - VEHICLE LIC & REGISTRATION	709 793	98 332	404 618	305 175	57
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543		4 061	3 483	54
OC: PRINTING & PUBLICATIONS	1 125 139	1 202	10 320	1 114 819	1
OC: PROFESSIONAL BODIES M/SHIP & SUB	3 103 345		- 1 207 102	4 310 447	-39
OC: REMUNERATION TO WARD COMMITTEES	1 533 290	74 500	478 500	1 054 790	31
OC: ROAD WORTHY TEST FLEET	550 000			550 000	
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	189 966	1 543 903	297 097	84
OC: SERVITUDES & LAND SURVEYS	21 040			21 040	
OC: SIGNAGE	257 253		77 715	179 538	30
OC: SMALL DIFFERENCES TOLERANCES			0	- 0	
OC: TOLL GATE FEES	1 578			1 578	
OC: T&S DOM - ACCOMMODATION	2 666 667	84 881	1 568 571	1 098 096	59
OC: T&S - NON-EMPLOYEES	53 001		3 696	49 305	7
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734			4 734	
OC: UNIFORM & PROTECTIVE CLOTHING	2 376 036	1 792	153 633	2 222 403	6
OC: WET FUEL	10 242 065	423 625	2 508 174	7 733 891	24
OC: WORKMEN'S COMPENSATION FUND	1 315 000			1 315 000	
SUB TOTAL : OPERATIONAL COST	**84 581 009**	**3 128 810**	**21 060 116**	**63 520 893**	**25**
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	2 627 469			2 627 469	
INT PAID: OVERDUE ACCOUNTS	512 797		6 739	506 058	**1**
SUB TOTAL - INTEREST DIVID & RENT -	3 140 266		6 739	3 133 527	0
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	1 361 625		69 680	1 291 945	5
OPR LEASES: INFRA - TRANSPORTATION	1 248 476	15 500	691 246	557 230	55
OPR LEASES: MACHINERY & EQUIPMENT			- 3 660	3 660	
OPR LEASES: TRANSPORT ASSETS	3 743 048	231 391	615 238	3 127 810	16
SUB TOTAL : OPERATING LEASES	6 353 149	246 891	1 372 503	4 980 646	22
GENERAL RXPENSES	**791 444 006**	**56 304 014**	**323 541 334**	**467 902 672**	**41**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Jan-19**
Cash Receipts by Source	
Property rates	8 351 917
Service charges - electricity revenue	23 873 307
Service charges - water revenue	5 395 353
Service charges - sanitation revenue	2 943 196
Service charges - refuse revenue	2 092 858
Service charges - other	-
Interest earned - external investments	61 726
Interest earned - outstanding debtors	371 954
Fines	-
Transfer receipts - operational	450 000
Other revenue	3 609 008
Cash Receipts by Source	**47 149 319**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**47 149 319**
Cash Payments by Type	
Employee related costs	24 417 008
Remuneration of councillors	2 128 624
Bulk purchases - Electricity	24 441 384
Contracted services	3 125 785
General expenses	12 142 698
Cash Payments by Type	**66 255 499**
Other Cash Flows/Payments by Type	
Capital assets	1 189 663
Repayment of borrowing	-
Total Cash Payments by Type	**67 445 162**
Net Increase/(Decrease) in Cash Held	**-20 295 843**
Cash/cash equivalents at the month/year begin:	**39 360 698**
Cash/cash equivalents at the month/year end:	**19 064 855**
Cash Book Balance (GL)	**-9 392 422**

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 ABSA - 1	20-5824-7882 ABSA - 2	91-3190-1443 ABSA - 3	Total
Balance 01-Jul- 2018	**4 121.40**	**80 236.40**	**40 411.89**	**124 769.69**
Balance at 31-Dec-2018	**4 246.25**	**86 157.98**	**11 653 760.52**	**11 744 164.75**
	-	-	24 277.86	24 277.86
Invested	-	-	-	-
Withdrawn	-	-	-37 448.20	-37 448.20
Interest earned	-	-	61 726.06	61 726.06
Balance at 31-Jan-2019	**4 246.25**	**86 157.98**	**11 678 038.38**	**11 768 442.61**
INTEREST EARNED	**124.85**	**5 921.58**	**527 253.85**	**533 300.28**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/12/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/01/2019
Senwes	11 822	118 220	-		118 220
Senwesbel	18 130	90 650	-	R -18 130.00	72 520
		208 870	**-**	**-18 130**	**190 740**

Report on conditional grants at 31-Jan-19

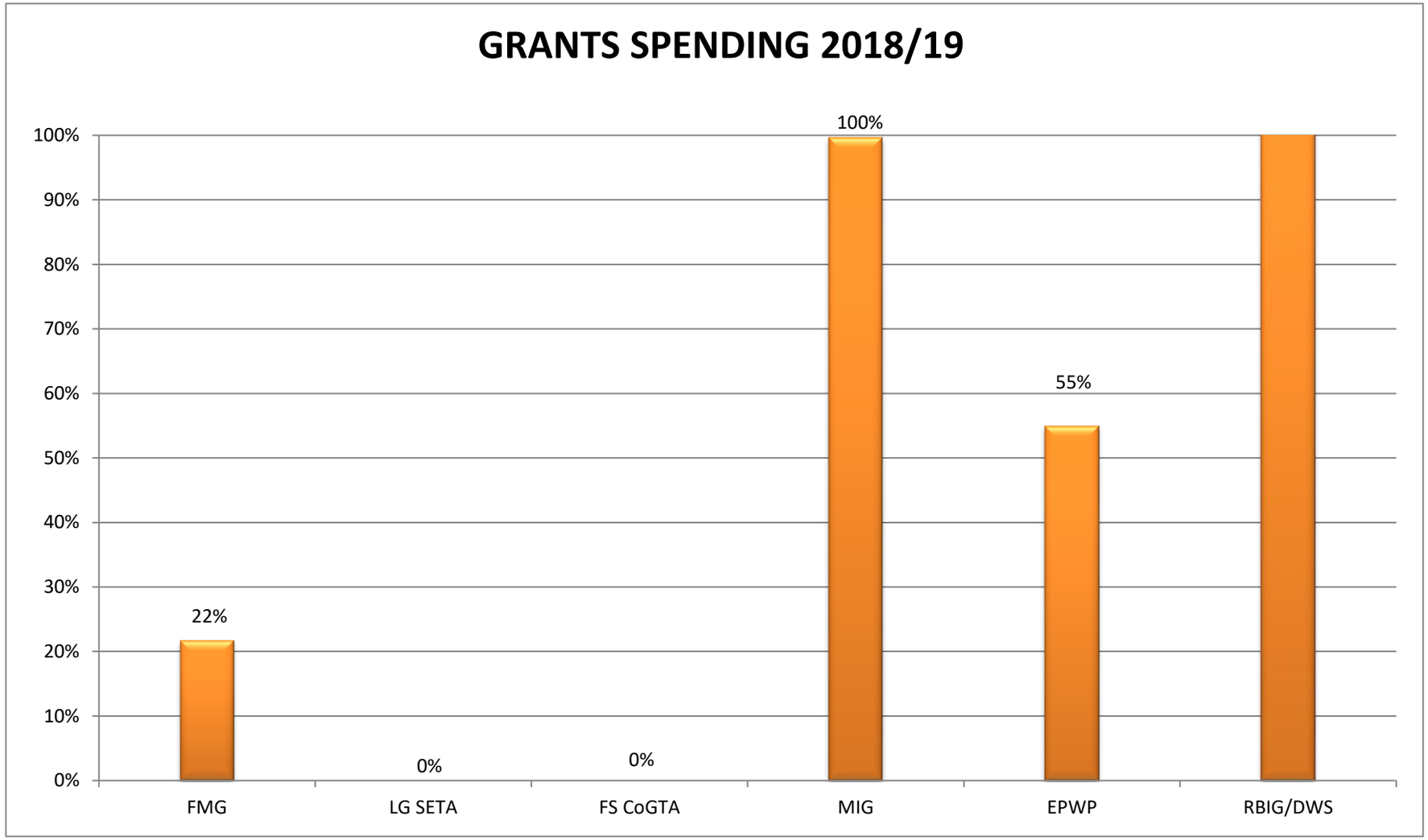
Municipality: FS201 Moqhaka

Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS			CAPITAL GRANTS			
	Finance Management Grant (FMG)	LG SETA (Mandatory)	FS CoGTA Grant	Municipal Infrastructure Grant (MIG)	Extended Public Works Programme (EPWP)	Water Services Infrastructure Grant (WISG)	Total Capital Grants
DORA Allocation for the 2018/19	**2 215 000**	**543 000**	**-**	**39 410 000**	**1 000 000**	**10 000 000**	**50 410 000**
Unspent grants at beginning of the financial year	**-**	**479 269**	**1 112 239**	**-**	**-**	**-**	**-**
Received Prior Months	2 215 000	252 571		27 831 000	250 000	7 000 000	**35 081 000**
Received This Month	-	-	-	-	450 000	-	**450 000**
Total Funds Received	**2 215 000**	**731 841**	**1 112 239**	**27 831 000**	**700 000**	**7 000 000**	**35 531 000**
Spent Prior Months	441 788	-	-	26 143 400	354 910	8 067 476	**34 565 786**
Spent This Month	38 067		-	1 580 399	194 640	-	**1 775 039**
Total Funds Spent	479 855	-	-	27 723 799	549 550	8 067 476	**36 340 825**
Total funds Received and Not Spent	**1 735 145**	**731 841**	**1 112 239**	**107 202**	**150 450**	**-1 067 476**	**-809 825**
Percentage of Funds Spent	22%	0%	0%	100%	55%	115%	102%
Funds Currently Committed but Not Spent	-	-	-	-	-	-	**-**
Scheduled Transfers Withheld	-	-	-	-	-	-	**-**

Capital Government grants and subsidies consist of the following:

Municipal Infrastructure Grant	39 410 000
Water Services Infrastructure Grant	10 000 000
EPWP (Incentive)	1 000 000
Total	**50 410 000**


GRANTS SPENDING 2018/19
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
22%
0%
0%
100%
55%
FMG
LG SETA
FS CoGTA
MIG
EPWP
RBIG/DWS

31 January 2019

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 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	852 139	74 844	366 553	43
SM MM: SAL & ALL - PERFORM BASED BONUS				
SM MM: ALLOW - CELLULAR & TELEPHONE	36 000	3 000	15 000	42
SM MM: ALLOW - HOUSING BENEFITS				
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	518 978	45 529	223 084	43
SM MM: SRB - LONG SERVICE	620 681			
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	**2 027 798**	**123 374**	**604 637**	**30**
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	696 564	61 197	299 684	43
SM CFO: SAL & ALL - PERFORM BASED BONUS				
SM CFO: ALLOW - CELLULAR & TELEPHONE	20 400	1 700	8 500	42
SM CFO: ALLOW - HOUSING BENEFITS				
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	371 081	27 888	136 510	37
SM CFO: ALLOW - ACCOM TRAVEL & INCIDENT.				
SM CFO: SRB - OVERTIME				
SM CFO: SRB - LONG SERVICE				
SM CFO: SRB - PAYMENTS IN LIEU OF LEAVE				
SM CFO: SRB - ENTERTAINMENT				
SM CFO: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	1 088 045	90 784	444 694	41
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	696 565	61 197	299 684	43
SM D01: SAL & ALL - PERFORM BASED BONUS				
SM D01: ALLOW - CELLULAR & TELEPHONE	12 000	1 000	5 000	42
SM D01: ALLOW - HOUSING BENEFITS				
SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	311 465	27 226	133 590	43
SM D01: ALLOW - ACCOM TRAVEL & INCIDENT.				

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp
SM D01: SRB - OVERTIME				
SM D01: SRB - LONG SERVICE				
SM D01: SRB - PAYMENTS IN LIEU OF LEAVE				
SM D01: SRB - ENTERTAINMENT	603 008	7 803	45 688	8
SM D01: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	1 623 038	97 226	483 962	30
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	**52 600**	**61 197**	**299 684**	**569.74 ***
SM D02: SAL & ALL - PERFORM BASED BONUS				
SM D02: ALLOW - CELLULAR & TELEPHONE		1 000	5 000	
SM D02: ALLOW - HOUSING BENEFITS		10 273	50 260	
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE		18 263	89 742	
SM D02: ALLOW - ACCOM TRAVEL & INCIDENT.			4 762	
SM D02: SRB - OVERTIME				
SM D02: SRB - LONG SERVICE				
SM D02: SRB - PAYMENTS IN LIEU OF LEAVE				
SM D02: SRB - ENTERTAINMENT				
SM D02: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	52 600	90 733	449 447	854.46 *
DO3 - SALARIES ALLOW AND SERV BENEFITS				
SM D03: SAL & ALL - BASIC SALARY	696 565	61 197	299 684	43
SM D03: SAL & ALL - PERFORM BASED BONUS				
SM D03: ALLOW - CELLULAR & TELEPHONE	12 000	1 000	5 000	42
SM D03: ALLOW - HOUSING BENEFITS	**129 196**	**14 121**	**68 955**	**53**
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	212 695	23 039	113 318	53
SM D03: ALLOW - ACCOM TRAVEL & INCIDENT.				
SM D03: SRB - OVERTIME				
SM D03: SRB - LONG SERVICE				
SM D03: SRB - PAYMENTS IN LIEU OF LEAVE				
SM D03: SRB - ENTERTAINMENT				
SM D03: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	1 050 456	99 356	486 957	46
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	1 400 000			
SM D04: SAL & ALL - PERFORM BASED BONUS	117 000			
SM D04: ALLOW - CELLULAR & TELEPHONE	9 600			

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp
SM D04: ALLOW - HOUSING BENEFITS	**10 320**			
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	**236 700**			
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	1 773 620			
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	7 615 557	501 473	2 469 696	32
SM - SOCIAL CONTRIBUTIONS				
MM - SOCIAL CONTRIBUTIONS				
SM MM: SOC CONTR: MEDICAL	50 618	4 218	21 091	42
SM MM: SOC CONTR: PENSION FUNDS				
SM MM: SOC CONTR: UIF	1 785	149	744	42
SM MM: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	52 403	4 367	21 834	42
CFO - SOCIAL CONTRIBUTIONS				
SM CFO: SOC CONTR: GROUP LIFE INSURANCE				
SM CFO: SOC CONTR: MEDICAL	**42 681**	**3 769**	**17 996**	**42**
SM CFO: SOC CONTR: PENSION FUNDS	**104 484**	**9 179**	**44 953**	**43**
SM CFO: SOC CONTR: UIF	1 785	149	744	42
SM CFO: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS	148 950	13 097	63 693	43
D01 - SOCIAL CONTRIBUTIONS				
SM D01: SOC CONTR: GROUP LIFE INSURANCE				
SM D01: SOC CONTR: MEDICAL	50 618	4 218	21 091	42
SM D01: SOC CONTR: PENSION FUNDS	104 484	9 179	44 953	43
SM D01: SOC CONTR: UIF	**1 785**	**149**	**744**	**42**
SM D01: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DTS - SOCIAL CONTRIBUTIONS	**156 887**	**13 546**	**66 787**	**43**
D02 - SOCIAL CONTRIBUTIONS				
SM D02: SOC CONTR: GROUP LIFE INSURANCE				
SM D02: SOC CONTR: MEDICAL		2 945	14 578	
SM D02: SOC CONTR: PENSION FUNDS		**9 179**	**44 953**	
SM D02: SOC CONTR: UIF		**149**	**744**	
SM D02: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS		**12 273**	**60 274**	
D03 - SOCIAL CONTRIBUTIONS				
SM D03: SOC CONTR: GROUP LIFE INSURANCE				
SM D03: SOC CONTR: MEDICAL	27 715	3 863	17 720	64

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp
SM D03: SOC CONTR: PENSION FUNDS				
SM D03: SOC CONTR: UIF	1 785	149	744	42
SM D03: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS	29 500	4 012	18 464	63
D04 - SOCIAL CONTRIBUTIONS				
SUB TOTAL: DCS - SOCIAL CONTRIBUTIONS				
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	387 740	47 295	231 052	60
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187			
SM: PRB - MED: INTEREST COST	894 200			
SUB TOTAL : SM - POST RETIREMENT BENEFIT	3 601 387			
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO PPE				
SUB TOTAL : SENIOR MANAGEMENT	**11 604 684**	**548 768**	**2 700 748**	**23**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	151 360 854	12 814 185	106 311 199	70
MS: SAL & ALL: PERFORMANCE BASED BONUSES	15 426 185	308 910	10 720 990	69
MS: ALL - CELLULAR & TELEPHONE	718 535	184 070	12 018 079	1 000
MS: HB & INC: HOUSING BENEFITS	1 547 451	85 623	743 246	48
MS: ALL - LEAVE PAY		**53 336**	**317 274**	
MS: ALL - TRAVEL OR MOTOR VEHICLE	13 738 790	1 079 610	8 925 157	65
MS: OVERTIME - NON STRUCTURED	18 930 126	10 817	67 517	0
		80 751	166 933	
MS: SRB - STANDBY ALLOWANCE	2 371 254	205 298	1 556 291	66
MS: IN-KIND BENEFITS	2 347 517			
MS: SRB - NON PENSIONABLE	1 249			
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	206 441 961	16 811 939	142 816 026	69
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	767 849	7 600	60 968	8
MS: SOC CONTR - GROUP LIFE INSURANCE	1 861 210	121 328	973 193	52
MS: SOC CONTR - MEDICAL	20 898 282	1 362 476	10 285 516	49
MS: SOC CONTR - PENSION	24 035 643	2 301 243	18 263 120	76
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1 939 152	124 036	1 001 417	52

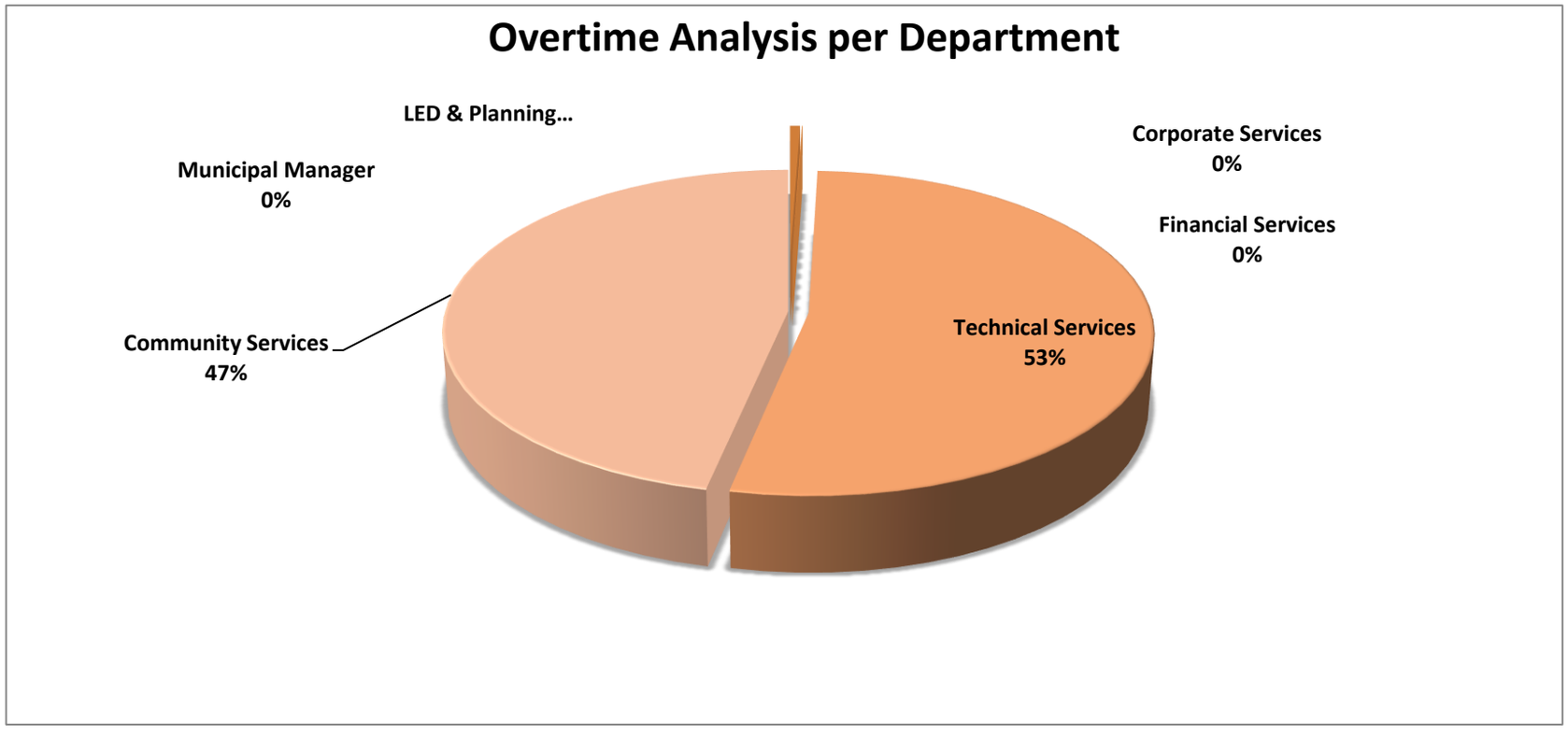
DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	49 502 136	3 916 683	30 584 214	62
MS: PRB - OTHER: LEAVE GRATUITY		13 880	176 485	
SUB TOTAL : MS - POST RETIREMENT BEN		13 880	176 485	
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		**125 737**	**1 005 685**	
SUB TOTAL : MS - COST CAPITALISED TO PPE		**125 737**	**1 005 685**	
SUB TOTAL : MUNICIPAL STAFF	**255 944 097**	**20 868 240**	**174 582 411**	**68**
SUB TOTAL : EMPLOYEE RELATED COST	**267 548 781**	**21 417 008**	**177 283 159**	**66**

Note:

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 2018/2019	Actual 31-Jan-19	YTD 31-Jan-19	% Exp

Analysis of overtime per department

	30-Nov-18		31-Dec-18		31-Jan-19	
Description	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
Municipal Manager	-	-	-	-	-	-
Corporate Services	101	14 924	130	15 643	83	10 817
Financial Services	24	1 793	33	12 797	9	759
Technical Services	5 582	695 348	8 435	1 003 348	8 231	1 060 398
Community Services	5 081	582 020	5 824	651 698	7 025	936 733
LED & Planning	-	-	-	19 621		
Total	**10 788**	**1 294 085**	**14 421**	**1 703 108**	**15 347**	**2 008 707**

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.