MFMA SECTION 71 REPORT

MONTH ENDING 28 FEBRUARY 2019

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 28 February 2019

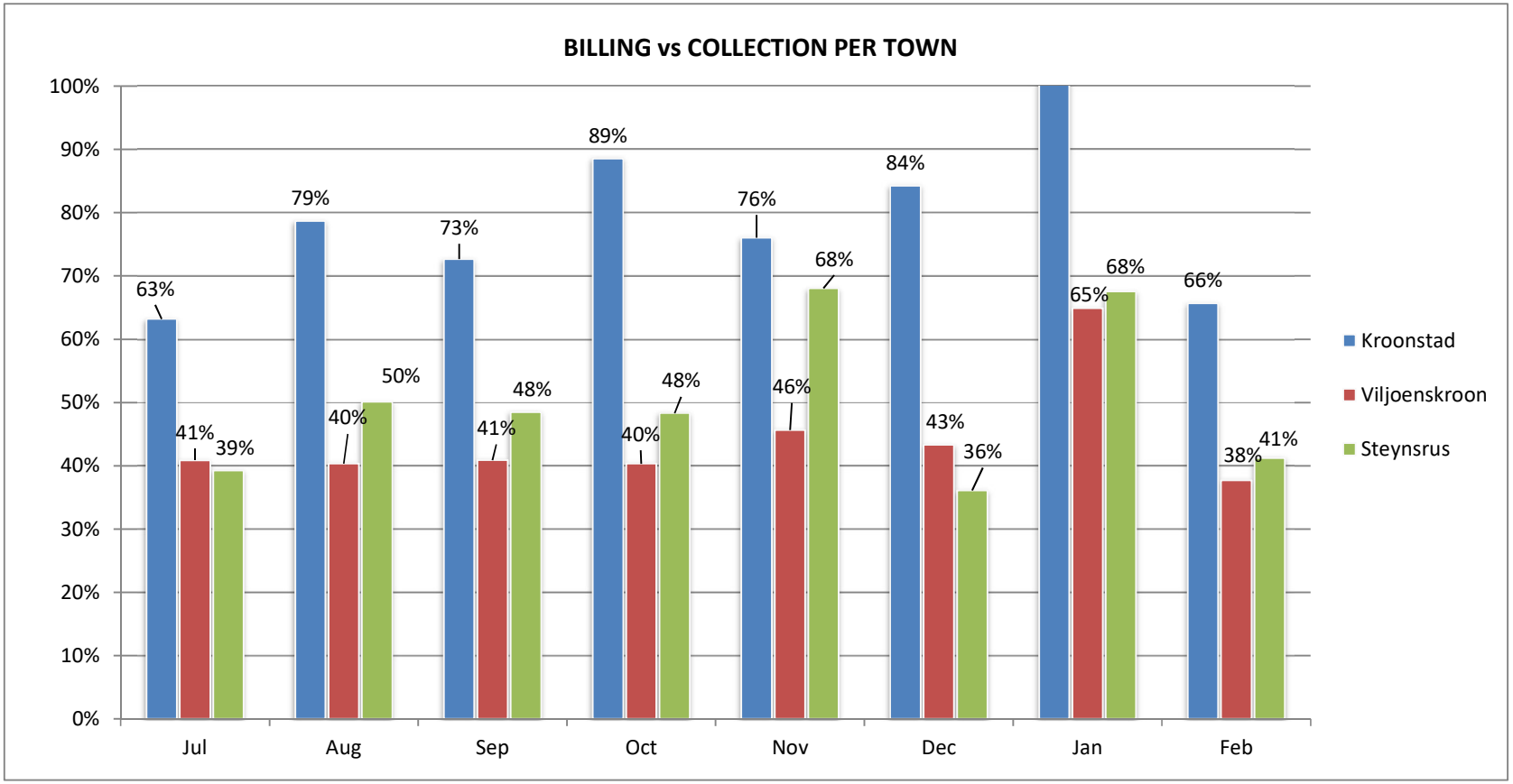
Revenue types		28 February 2019					Eight Months Ending 28 February 2019				
	Annual Budget 2018/2019	Budget	Billing per GS 560	Billing vs Budget	(BS-566) Actual Income	Income vs Billing	Budget	Billing per GS 560	Billing vs Budget	(BM-310) Actual Income	Income vs Billing
Property rates	70 608 063	5 404 595	5 040 575	93%	3 124 148	62%	48 989 686	43 910 512	90%	35 801 023	82%
Electricity - conventional	201 687 958	16 807 330	13 382 208	80%	11 463 369	86%	134 458 640	113 756 535	85%	98 277 477	86%
Water	120 885 000	10 073 750	10 592 491	105%	3 301 826	31%	80 590 000	71 215 833	88%	28 027 106	39%
Sanitation	41 922 000	3 493 500	3 642 580	104%	1 757 622	48%	27 948 000	28 655 196	103%	16 673 187	58%
Refuse	35 315 000	2 942 917	2 622 884	89%	1 244 352	47%	23 543 336	20 385 151	87%	12 077 394	59%
Total Direct Services	**470 418 021**	**38 722 091**	**35 280 737**	**91%**	**20 891 317**	**59%**	**315 529 662**	**277 923 227**	**88%**	**190 856 187**	**69%**
Other revenue	46 740 937	3 824 750	244 219	6%	227 907	93%	30 598 000	12 792 075	42%	11 260 789	88%
Revenue from Billed services	**517 158 958**	**42 546 841**	**35 524 956**	**83%**	**21 119 224**	**59%**	**346 127 662**	**290 715 302**	**84%**	**202 116 976**	**70%**
Electricity - prepaid	*102 104 042*	*8 508 670*	7 365 448	87%	7 365 448	100%	68 069 360	66 735 842	**98%**	66 656 055	100%
Revenue before operational grants	**619 263 000**	**51 055 511**	**42 890 404**	**84%**	**28 484 672**	**66%**	**414 197 022**	**357 451 144**	**86%**	**268 773 031**	**75%**
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**	**42 890 404**	-	**28 484 672**	**66%**	**555 813 022**	**499 067 144**	**90%**	**410 389 031**	**82%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 48% & 47% respectively and 58% & 59% for eight months.
Collection rate for the month for water is 31% for February 2019 & 39% for eight months.
The collection rate on Property rates is 62% for the month & 82% for eight months.
Vat is not considered as part of income in this report since it will be paid over to SARS.
Conventional electricity revenue for February 2019 is 86% and 86% for eight months.
Total direct services collection rate against billing is 59% for February 2019 and 69% for eight months.
Indigents Contribution for Prepaid is 543 250 units x tariff 0.9127 = R495 824 + R86 709.16 (FBE in ESKOM Supplied Areas) = R582 533

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

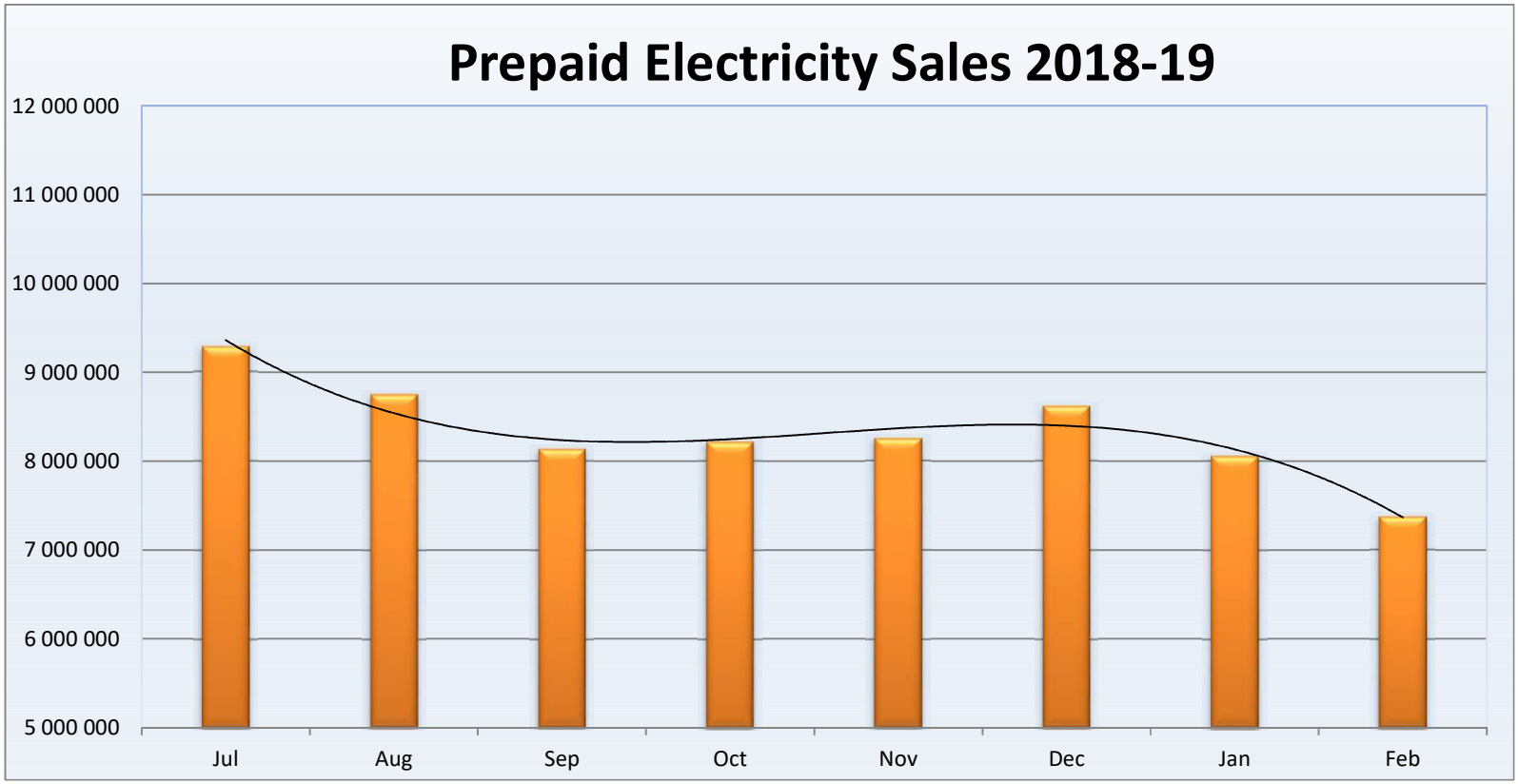
Month	Kroonstad			Viljoenskroon			Steynsrus		
	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage
Jul	34 971 615	22 100 654	63%	9 812 256	4 006 036	41%	1 018 293	399 529	39%
Aug	31 046 780	24 433 317	79%	9 011 852	3 633 906	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%
Feb	34 037 215	22 357 304	66%	8 077 782	3 045 383	38%	1 009 184	415 892	41%
Total	**251 032 175**	**204 241 392**	**83%**	**68 655 455**	**30 008 036**	**44%**	**7 520 940**	**3 735 904**	**50%**



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%
Feb	92 597	5 705 278	7 365 448	543 250	91.48	7 365 448	-9%
						66 656 054	

The average collection rate for Kroonstad/Maokeng for February 2019 is 66% ,Viljoenskroon/Rammulutsi is 38% & Steynsrus/Matlwangtlwang is 41%. Kroonstad/Maokeng generated a revenue of R22.4m for February 2019 ,Viljoenskroon/Rammolutsi's R3m & Steynsrus/Matlwangtlwang generated R415 892. The revenue generated through prepaid electricity for the month is R7.4m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 28 February 2019

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	15 339 965	7 728 748	7 453 542	320 579 381	351 101 636
Electricity	13 936 266	2 707 828	1 798 889	28 160 529	46 603 512
Property Rates	4 431 542	1 682 460	1 313 171	44 145 710	51 572 883
Sewerage	3 929 383	2 693 688	2 458 937	86 299 880	95 381 888
Refuse Removal	2 746 410	1 835 330	1 681 119	60 920 404	67 183 263
Other	1 476 390	543 445	1 781 888	36 433 485	40 235 208
Total By Income Source	**41 859 956**	**17 191 499**	**16 487 546**	**576 539 389**	**652 078 390**
Debtors Age Analysis By Customer Group					
Government	7 040 889	3 424 749	2 772 855	24 495 112	37 733 605
Business	13 898 956	1 760 385	1 202 320	18 595 640	35 457 301
Households	16 611 053	8 465 991	7 988 278	289 845 068	322 910 390
Other	4 309 058	3 540 374	4 524 093	243 603 569	255 977 094
Total By Customer Group	**41 859 956**	**17 191 499**	**16 487 546**	**576 539 389**	**652 078 390**

Total Debtors as at 31 December 2018 **634 771 789**
% Increase / (Decrease) in Debtors **3%**

Highlights	**Dec**	**Jan**	**% Change**	**Feb**	**% Change**	**Reference**
Services						
Councillors' debt (>90 days)	R 221 816	R 220 829	0%	R 221 862	0%	
Officials debt (>90 days)	R 2 243 500	R 2 277 396	2%	R 2 321 865	2%	
Sundry debtors						
Telephones (Officials & Councillors)	R 401 235	R 405 757	1%	R 405 459	0%	
Study loans	R 123 157	R 123 986	1%	R 124 815	1%	
Indigents	**R 198 948 815**	**R 201 671 808**	**1%**	**R 205 425 260**	2%	
Total Debt 90 Days +	**R 561 261 175**	**R 564 418 025**	**1%**	**R 576 539 389**	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	18 069 027	20 124 298	18 501 739	19 937 799	81 795 452	-	-	132 399 969	290 828 284
Loan repayments	874 835	850 497	837 628	-	-	-	-	-	2 562 960
Trade Creditors	4 283 491	1 760 008	73 261	710 240	-	-	-	-	6 827 000
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	**23 559 275**	**23 284 659**	**22 527 646**	**23 165 509**	**82 719 983**	**-**	**-**	**149 648 162**	**324 905 233**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 28-Feb-19	YTD 28-Feb-19	Variance	% Exp
EMPLOYEE RELATED COSTS	258 885 933	-1 340 168	175 942 991	82 942 942	68
REMUNERATION OF COUNCILLORS	18 378 165	1 640 057	13 228 839	5 149 326	72
CONTRACTED SERVICES	112 684 928	9 692 237	36 003 130	76 681 798	32
INVENTORY	10 648 097	901 228	4 355 877	6 292 220	41
BULK PURCHASES	251 260 417	906 204	83 300 557	167 959 860	33
CONTRIBUTIONS TO BAD DEBTS	10 132 804	844 400	6 755 203	3 377 601	67
DEPRECIATION ON ASSETS	32 907 836	2 742 320	21 938 557	10 969 279	67
GENERAL EXPENSES	92 400 456	3 621 368	26 060 727	66 339 729	28
TOTAL EXPENDITURE (NETT)	**787 298 636**	**19 007 646**	**367 585 881**	**419 712 755**	**47**

DESCRIPTION	Annual Budget 2018/2019	Actual 28-Feb-19	YTD 28-Feb-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	80 000	826	37 491	42 509	47
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	76 050	875 822	813 678	52
OS: B&A QUALIFICATION VERIFICATION	283 500			283 500	
OS: B&A VALUER	215 870	15 000	145 250	70 620	67
OS: CATERING SERVICES	7 465 004	7 022	- 593 949	8 058 953	-8
OS: CLEANING SERVICES	178 840		84 059	94 781	47
OS: ELECTRICAL	12 634 184	1 321 731	4 091 251	8 542 933	32
OS: MEDICAL SERVICES [HEALTH SERV &	641 071			641 071	
OS: PERSONNEL & LABOUR	4 318 838	719 295	2 006 730	2 312 108	46
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609			282 609	
OS: TRAFFIC FINES MANAGEMENT	170 000		32 756	137 245	19
OS: TRANSPORT SERVICES	**16 743**			**16 743**	
SUB TOTAL : OUTSOURCE SERVICES	**28 539 338**	**2 139 923**	**6 749 409**	**21 789 929**	24
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS					
C&PS: B&A AUDIT COMMITTEE	280 000		119 006	160 994	43
C&PS: B&A BUSINESS & FIN MANAGEMENT	280 534			280 534	
C&PS: B&A MEDICAL EXAMINATIONS	600 000		570	599 430	0
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 620			5 620	
C&PS: B&A PROJECT MANAGEMENT	4 034 000	11 904	339 926	3 694 074	8
C&PS: LAB SERV WATER	7 243 956	514 069	4 316 647	2 927 309	60
C&PS: LEGAL COST ADVICE & LITIGATION	3 580 487	871 406	1 800 652	1 779 835	50
C&PS: LEGAL COST COLLECTION	368 050	48 002	295 418	72 632	80
SUB TOTAL : CONSULTANT AND PROF SERV	17 292 647	1 445 380	6 872 219	10 420 428	40
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	1 783 800		31 387	1 752 413	2
CONTR: INTERIOR DECORATOR	1 000			1 000	
CONTR: INSPECTION FEES	2 116 965		315 612	1 801 353	15
CONTR: MAINT OF BUILDINGS & FACILIT	4 737 800	5 985	56 028	4 681 772	1
CONTR: MAINTENANCE OF EQUIPMENT	1 837 347	77 188	444 988	1 392 359	24

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 28-Feb-19	YTD 28-Feb-19	Variance	% Exp
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 721 808	205 911	811 612	2 910 196	22
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102			28 102	
CONTR: MAINTENANCE FLEET	11 194 982	997 350	5 043 713	6 151 269	45
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000	2 153 981	3 998 979	1 261 021	76
CONTR: SAFEGUARD & SECURITY	32 084 103	2 640 210	11 090 992	20 993 111	35
CONTR: TRAFFIC & STREET LIGHTS	3 377 640	26 309	579 061	2 798 579	17
SUB TOTAL : CONTRACTORS	**66 852 943**	**6 106 934**	**22 381 501**	**44 471 442**	**33**
CONTRACTED SERVICES	**112 684 928**	**9 692 237**	**36 003 130**	**76 681 798**	**32**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	435 229	12 152	81 717	353 512	19
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 996		600	8 396	7
OC: AUDIT COST: EXTERNAL	6 311 357	1 522 001	1 891 237	4 420 120	30
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 282 840	221 154	1 696 653	586 187	74
OC: COMMISSION - THIRD PARTY VENDORS	5 787 012	470 228	3 715 071	2 071 941	64
OC: COMM - LICENCES (RADIO & TELEVIS	42 500			42 500	
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 872 557	36 522	1 033 833	838 724	55
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256	80 801	894 125	356 131	72
OC: DEEDS	296 287		85 688	210 599	29
OC: DRIVERS LICENCES & PERMITS	3 156		168	2 988	5
OC: EXT COM SERV PROV - GPS LICENCE	4 164 945	122 126	1 563 309	2 601 636	38
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600		297 552	18 048	94
OC: HIRE CHARGES	30 356 359	549 068	5 033 384	25 322 975	17
OC: INSUR UNDER - EXCESS PAYMENTS	500 000	3 234	90 143	409 857	18
OC: INSUR UNDER - PREMIUMS	2 900 000	4 965	2 152 800	747 200	74
OC: LEARNERSHIPS & INTERNSHIPS	22 473			22 473	
OC: LIC - VEHICLE LIC & REGISTRATION	686 249	41 495	446 113	240 136	65
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543		4 061	3 483	54
OC: PERSONNEL AGENCY FEES (PERS RECR	38 393			38 393	
OC: PRINTING & PUBLICATIONS	1 125 411		10 320	1 115 091	1
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 103 345		- 1 207 102	3 310 447	-57
OC: REMUNERATION TO WARD COMMITTEES	1 050 000		478 500	571 500	46
OC: ROAD WORTHY TEST FLEET	400 000			400 000	
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	- 2 897	1 541 005	299 995	84
OC: SERVITUDES & LAND SURVEYS	25 000			25 000	
OC: SIGNAGE	233 144		77 715	155 429	33
OC: SMALL DIFFERENCES TOLERANCES			0	- 0	
OC: TOLL GATE FEES	1 578			1 578	
OC: T&S DOM - ACCOMMODATION	2 644 028	136 253	1 704 824	939 204	**64**
OC: T&S - NON-EMPLOYEES	53 001		3 696	49 305	7
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734			4 734	
OC: UNIFORM & PROTECTIVE CLOTHING	2 627 632	9 098	162 732	2 464 900	6
OC: WET FUEL	10 586 491	399 721	2 907 895	7 678 596	27
OC: WORKMEN'S COMPENSATION FUND	1 315 000			1 315 000	
SUB TOTAL : OPERATIONAL COST	81 292 116	3 605 922	24 666 039	56 626 077	30
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	1 381 625	2 006	71 686	1 309 939	5
OPR LEASES: INFRA - TRANSPORTATION	1 849 713	15 500	706 746	1 142 967	38
OPR LEASES: MACHINERY & EQUIPMENT		-2 060	-5 720	5 720	
OPR LEASES: TRANSPORT ASSETS	3 736 736		615 238	3 121 498	16

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 28-Feb-19	YTD 28-Feb-19	Variance	% Exp
SUB TOTAL : OPERATING LEASES	6 968 074	15 446	1 387 949	5 580 125	20
TRANSFERS AND SUBSIDIES					
PG FS - OTHER - SUPPORT TO MUNIC'S	1 000 000			1 000 000	
SUB TOTAL : OPERATIONAL : MONETARY	1 000 000			1 000 000	
SUB TOTAL : TRANSFERS & SUBSIDIES	1 000 000			1 000 000	
GENERAL RXPENSES	**92 400 456**	**3 621 368**	**26 060 727**	**66 339 729**	**28**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Feb-19**
Cash Receipts by Source	
Property rates	3 466 868
Service charges - electricity revenue	15 061 604
Service charges - water revenue	3 320 012
Service charges - sanitation revenue	1 771 989
Service charges - refuse revenue	1 317 017
Service charges - other	-
Interest earned - external investments	55 776
Interest earned - outstanding debtors	119 098
Fines	-
Transfer receipts - operational	300 000
Other revenue	11 618 615
Cash Receipts by Source	**37 030 979**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**37 030 979**
Cash Payments by Type	
Employee related costs	21 771 764
Remuneration of councillors	1 644 842
Bulk purchases - Electricity	310 464
Contracted services	3 585 302
General expenses	11 619 218
Cash Payments by Type	**38 931 590**
Other Cash Flows/Payments by Type	
Capital assets	1 888 250
Repayment of borrowing	-
Total Cash Payments by Type	**40 819 840**
Net Increase/(Decrease) in Cash Held	**-3 788 861**
Cash/cash equivalents at the month/year begin:	**19 064 855**
Cash/cash equivalents at the month/year end:	**15 275 994**
Cash Book Balance (GL)	**-15 120 400**

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	34055053140ZZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	34055053040ZZZZZZZWM
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 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**
	63.84	-	-1 906 775.42	-1 906 711.58
Invested			37 448.20	37 448.20
Withdrawn			-2 000 000.00	-2 000 000.00
Interest earned	63.84		55 776.38	55 840.22
Balance at 28-Feb-2019	**4 310.09**	**86 157.98**	**9 771 262.96**	**9 861 731.03**
INTEREST EARNED	**188.69**	**5 921.58**	**583 030.23**	**589 140.50**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/01/2019	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 28/02/2019
Senwes	11 822	118 220	-	R -14 777.50	103 443
Senwesbel	18 130	72 520	-	R -	72 520
		190 740	**-**	**-14 778**	**175 963**

Report on conditional grants at

28-Feb-19

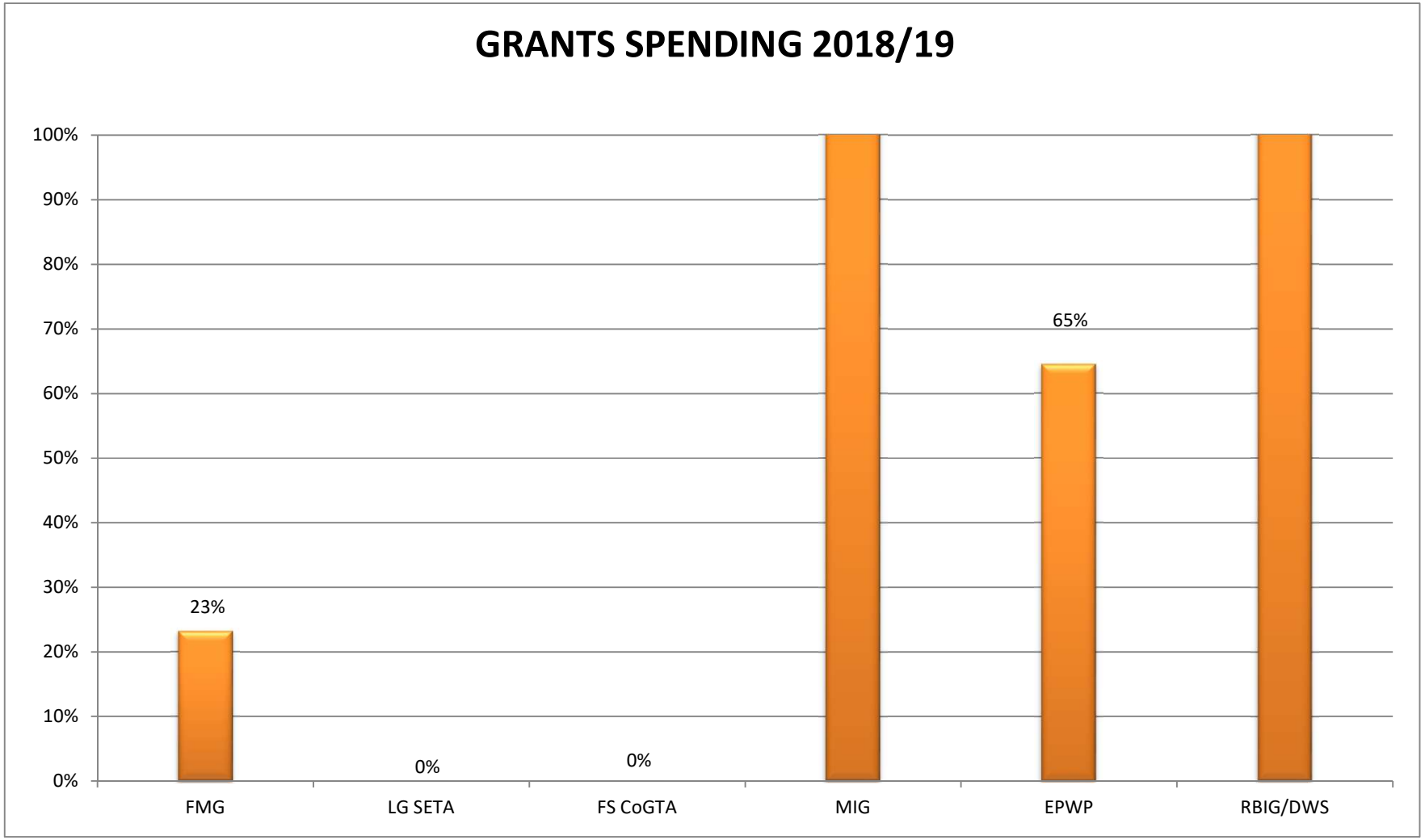
Municipality: **FS201 Moqhaka**

Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS			CAPITAL GRANTS			
	Finance Management Grant (FMG)	LG SETA (Mandatory)	FS CoGTA Grant-Limited Financial Assistance	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	700 000	7 000 000	**35 531 000**
Received This Month	-	76 152	1 000 000	-	300 000	-	**300 000**
Total Funds Received	**2 215 000**	**807 993**	**2 112 239**	**27 831 000**	**1 000 000**	**7 000 000**	**35 831 000**
Spent Prior Months	479 855	-	-	27 723 799	549 550	8 067 476	**36 340 825**
Spent This Month	33 333		-	1 008 439	95 451	-	**1 103 891**
Total Funds Spent	513 188	-	-	28 732 238	645 001	8 067 476	**37 444 716**
Total funds Received and Not Spent	**1 701 812**	**807 993**	**2 112 239**	**-901 238**	**354 999**	**-1 067 476**	**-1 613 716**
Percentage of Funds Spent	23%	0%	0%	103%	65%	115%	105%
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%
23%
0%
0%
65%
FMG
LG SETA
FS CoGTA
MIG
EPWP
RBIG/DWS

28 February 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 28-Feb-19	YTD 28-Feb-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	32 057	209 612	40
SM MM: SRB - LONG SERVICE	52 601			
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	**1 459 718**	**109 902**	**591 165**	**40**
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.		7 196		
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	97 980	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 28-Feb-19	YTD 28-Feb-19	% Exp
SM D01: SRB - OVERTIME				
SM D01: SRB - LONG SERVICE				
SM D01: SRB - PAYMENTS IN LIEU OF LEAVE				
SM D01: SRB - ENTERTAINMENT	334 450	9 421	55 109	16
SM D01: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	**1 354 480**	**98 844**	**493 383**	**36**
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	696 564	61 197	299 684	43
SM D02: SAL & ALL - PERFORM BASED BONUS				
SM D02: ALLOW - CELLULAR & TELEPHONE	20 400	1 000	5 000	25
SM D02: ALLOW - HOUSING BENEFITS		10 273	50 260	
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	371 081	18 263	89 742	24
SM D02: ALLOW - ACCOM TRAVEL & INCIDENT.		4 487	6 868	
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	1 088 045	95 220	451 554	42
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	500 000			
SM D04: SAL & ALL - PERFORM BASED BONUS	39 000			

DESCRIPTION	Annual Budget 2018/2019	Actual 28-Feb-19	YTD 28-Feb-19	% Exp
SM D04: ALLOW - CELLULAR & TELEPHONE	9 600			
SM D04: ALLOW - HOUSING BENEFITS	**6 880**			
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	157 800			
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	713 280			
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	**6 754 024**		**2 467 752**	**37**
SM - SOCIAL CONTRIBUTIONS				
MM - SOCIAL CONTRIBUTIONS				
SM MM: SOC CONTR: MEDICAL	50 618	4 218	21 091	42
SM MM: SOC CONTR: PENSION FUNDS		13 472	13 472	
SM MM: SOC CONTR: UIF	1 785	149	744	42
SM MM: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	52 403	17 839	35 306	67
CFO - SOCIAL CONTRIBUTIONS				
SM CFO: SOC CONTR: GROUP LIFE INSURANCE				
SM CFO: SOC CONTR: MEDICAL	**42 681**	**3 769**	**18 209**	**43**
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**	**63 905**	**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	42 700	2 945	14 614	34
SM D02: SOC CONTR: PENSION FUNDS	105 000	9 179	44 953	43
SM D02: SOC CONTR: UIF	**1 785**	**149**	**744**	**42**
SM D02: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS	**149 485**	**12 273**	**60 310**	**40**
D03 - SOCIAL CONTRIBUTIONS				

DESCRIPTION	Annual Budget 2018/2019	Actual 28-Feb-19	YTD 28-Feb-19	% Exp
SM D03: SOC CONTR: GROUP LIFE INSURANCE				
SM D03: SOC CONTR: MEDICAL	27 715	3 863	18 119	65
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	18 862	64
D04 - SOCIAL CONTRIBUTIONS				
SM D04: SOC CONTR: GROUP LIFE INSURANCE				
SM D04: SOC CONTR: MEDICAL				
SM D04: SOC CONTR: PENSION FUNDS				
SM D04: SOC CONTR: UIF				
SM D04: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DCS - SOCIAL CONTRIBUTIONS				
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	**537 225**	**14 119**	**245 171**	**46**
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187			
SM: PRB - MED: INTEREST COST	894 200			
SM: PRB - MED: ACTUARIAL GAINS & LOSSES				
SM: PRB - MED: PAST SERVICE COST				
SM: PRB - MED: ASSET RECOGNITION CEILING				
SM: PRB - MED: RETURN ON PLAN ASS/REIMBU				
SM: PRB - MED: CURTAILMENT & SETTLEMENT				
SM: PRB - MED: DEF CONTRIBUTION FUND EXP				
SM: PRB - PENS: CURRENT SERVICE COST				
SM: PRB - PENS: INTEREST COST				
SM: PRB - PENS: ACTUARIAL GAINS & LOSSES				
SM: PRB - PENS: PAST SERVICE COST				
SM: PRB - PENS: ASSET RECOG CEILING				
SM: PRB - PENS: RETURN ON PLAN ASS/REIMB				
SM: PRB - PENS: CURTAILMENT & SETTLEMENT				
SM: PRB - PENS: DEF CONTRIBUT FUND EXP				
SM: PRB - OTHER: LEAVE GRATUITY				
SM: PRB - OTHER: LONG TERM SERV AWARD				
SUB TOTAL : SM - POST RETIREMENT BENEFIT	3 601 387			
SM: PST RET BEN OBL CST CAP PPE				

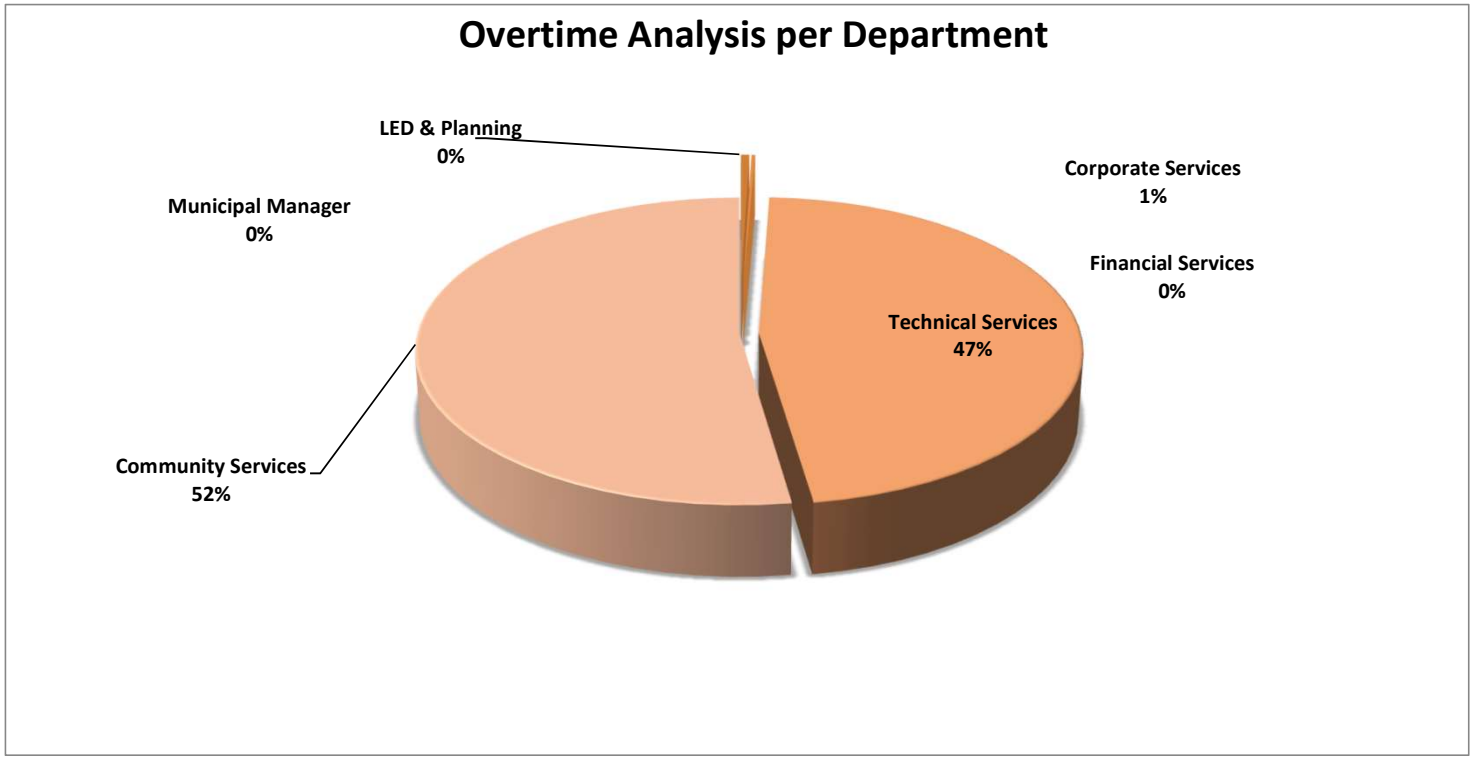
DESCRIPTION	Annual Budget 2018/2019	Actual 28-Feb-19	YTD 28-Feb-19	% Exp
SUB TOTAL : SM - COST CAPITALISED TO PPE				
SUB TOTAL : SENIOR MANAGEMENT	10 892 636	562 070	2 712 923	25
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	148 728 723	12 626 486	105 733 352	71
MS: SAL & ALL: PERFORMANCE BASED BONUSES	15 234 520	632 315	9 683 630	64
MS: ALL - CELLULAR & TELEPHONE	718 998	42 056	10 329 151	1 000
MS: HB & INC: HOUSING BENEFITS	1 536 913	93 417	743 546	48
MS: ALL - LEAVE PAY		113 687	403 904	
MS: ALL - TRAVEL OR MOTOR VEHICLE	13 396 479	1 217 682	8 962 253	67
MS: OVERTIME - NON STRUCTURED	18 334 998	1 855 699	60 745	0
MS: SRB - STANDBY ALLOWANCE	2 360 467	174 933	1 512 005	64
MS: IN-KIND BENEFITS	1 940 900			
MS: SRB - NON PENSIONABLE	1 249			
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	**202 684 700**	**18 603 103**	**141 418 062**	**70**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	118 978	7 543	60 991	51
MS: SOC CONTR - GROUP LIFE INSURANCE	1 725 607	4 795	971 197	56
MS: SOC CONTR - MEDICAL	17 524 843	1 388 431	10 399 313	59
MS: SOC CONTR - PENSION	24 200 413	2 336 416	18 273 409	76
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1 737 766	123 132	999 553	58
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	**45 307 607**	**3 860 316**	**30 704 463**	**68**
MS: PRB - OTHER: LEAVE GRATUITY		113 687	102 445	
SUB TOTAL : MS - POST RETIREMENT BEN			102 445	
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	990	-587	1 005 099	1 000
SUB TOTAL : MS - COST CAPITALISED TO PPE	**990**	**-587**	**1 005 099**	**1 000**
SUB TOTAL : MUNICIPAL STAFF	**247 993 297**	**22 463 418**	**173 230 068**	**70**
SUB TOTAL : EMPLOYEE RELATED COST	**258 885 933**	**23 025 488**	**175 942 991**	**68**

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 28-Feb-19	YTD 28-Feb-19	% Exp

Analysis of overtime per department

	31-Dec-18		31-Jan-19		28-Feb-19	
Description	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
Municipal Manager	-	-	-	-	-	-
Corporate Services	130	15 643	83	10 817	76	8 871
Financial Services	33	12 797	9	759	43	3 859
Technical Services	8 435	1 003 348	8 231	1 060 398	7 113	878 818
Community Services	5 824	651 698	7 025	936 733	7 175	977 761
LED & Planning	-	19 621	-	-	-	-
Total	**14 421**	**1 703 108**	**15 347**	**2 008 707**	**14 407**	**1 869 309**

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.