"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 31 MARCH 2018

Executive Mayor

Municipal Manager

Revenue analysis for the month ending 31 March 2018

Revenue types		31 March 2018							Nine Months Ending 31 March 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	4 248 615	77%	1 048 425	4 581 387	5 629 812	133%	54 702 157	40 898 083	75%	8 387 400	37 135 431	45 522 831	111%
Electricity - conventional	213 201 543	17 766 795	11 345 882	64%	411 986	10 781 387	11 193 373	99%	159 901 155	97 885 714	61%	2 883 902	106 706 794	109 590 696	112%
Water	105 872 000	8 822 666	7 411 621	84%	812 531	3 920 947	4 733 478	64%	79 403 996	62 071 083	78%	6 500 248	36 792 993	43 293 241	70%
Sanitation	47 411 000	3 950 916	3 128 412	79%	899 156	1 626 853	2 526 009	81%	35 558 249	25 353 354	71%	7 193 248	15 745 518	22 938 766	90%
Refuse	39 873 000	3 322 750	2 292 884	69%	713 948	1 271 579	1 985 527	87%	29 904 750	19 166 354	64%	5 711 584	13 026 216	18 737 800	98%
Total Direct Services	**477 518 543**	**39 349 408**	**28 427 413**	**72%**	**3 886 046**	**22 182 153**	**26 068 199**	**92%**	**359 470 307**	**245 374 588**	**68%**	**30 676 382**	**209 406 952**	**240 083 334**	**98%**
Other revenue	42 857 000	3 571 417	3 371 798	94%	-	3 428 295	3 428 295	102%	32 142 753	9 779 918	30%	-	11 842 844	11 842 844	**121%**
Revenue from levied services	**520 375 543**	**42 920 825**	**31 799 211**	**74%**	**3 886 046**	**25 610 448**	**29 496 494**	**93%**	**391 613 060**	**255 154 506**	**65%**	**30 676 382**	**221 249 796**	**251 926 178**	**99%**
Electricity - prepaid	*98 315 457*	*8 192 954*	*7 496 150*	91%	*429 158*	*7 496 150*	*7 925 308*	*106%*	*73 736 586*	*60 468 469*	**82%**	*3 350 565*	*65 818 095*	*69 168 660*	*114%*
Revenue before operational grants	**618 691 000**	**51 113 779**	**39 295 361**	**77%**	**4 315 204**	**33 106 598**	**37 421 802**	**95%**	**465 349 646**	**315 622 975**	**68%**	**34 026 947**	**287 067 891**	**321 094 838**	**102%**
Operational grants and subsidies	2 649 000	-				-	-		2 649 000	2 649 000		-	2 649 000	2 649 000	100%
Equitable share	164 092 000	41 023 000	41 023 000		-	41 023 000	41 023 000	100%	123 069 000	123 069 000		-	123 069 000	123 069 000	100%
Total Revenue	**785 432 000**	**92 136 779**	**80 318 361**	-	**4 315 204**	**74 129 598**	**78 444 802**	**98%**	**591 067 646**	**441 340 975**		**34 026 947**	**412 785 891**	**446 812 838**	**101%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 81% & 87% respectively.

The collection rate on Property rates is 133% 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 the revenue collection for the month. Therefore reducing the collection rate.

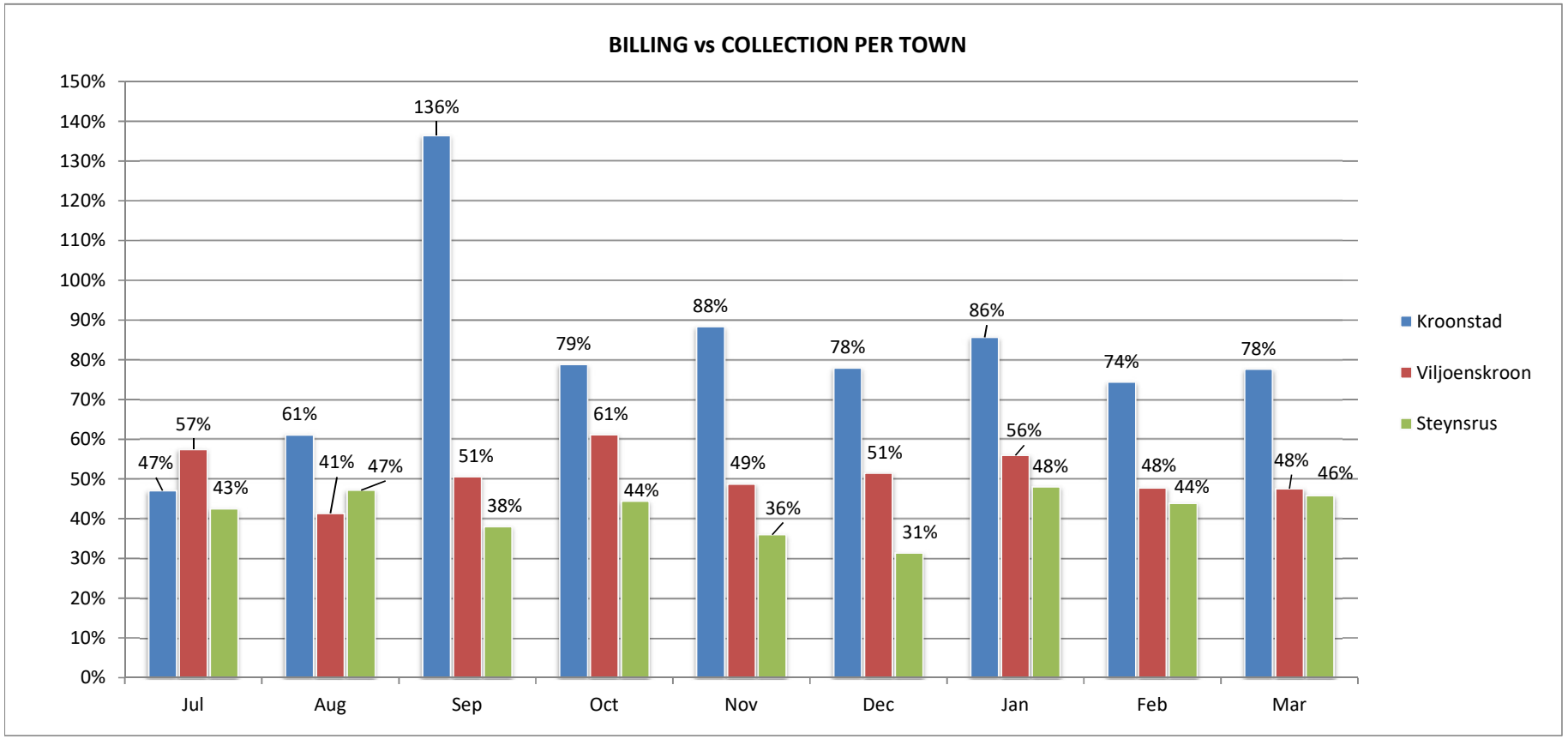
Conventional electricity revenue for March 2018 is @ 99%.

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

Total direct services collection rate against levies is 95% for the month.

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

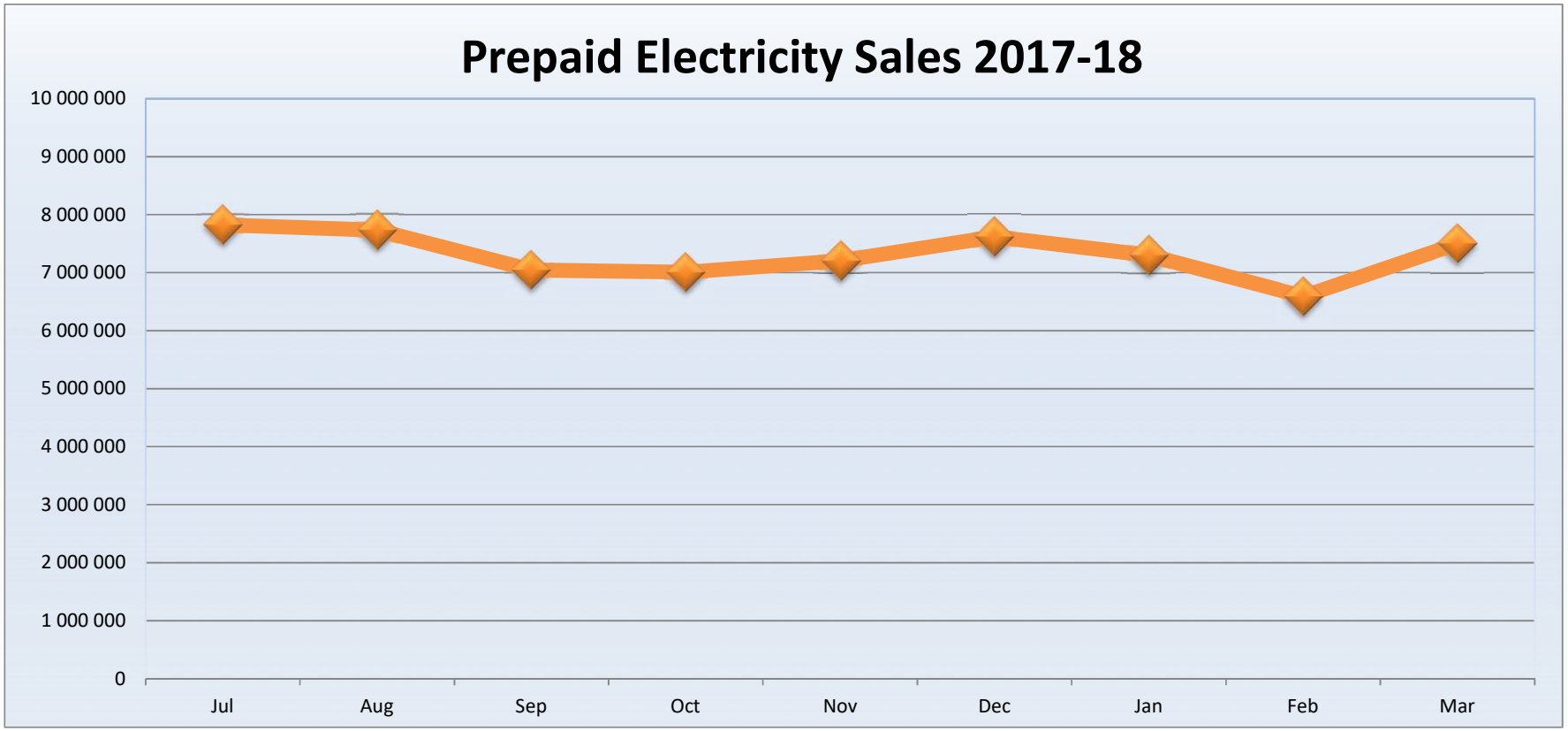
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	35 047 158	16 491 434	47%	6 681 788	3 838 462	57%	1 030 474	438 377	43%
Aug	29 961 090	18 296 600	61%	7 651 300	3 162 839	41%	926 887	437 153	47%
Sep	22 330 584	30 459 403	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	29 456 568	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%
Feb	31 457 072	23 396 319	74%	6 912 367	3 298 079	48%	976 141	428 216	44%
Mar	31 184 433	24 199 342	78%	7 224 345	3 435 359	48%	944 216	432 653	46%
Total	**269 662 318**	**211 715 858**	**81%**	**63 509 058**	**32 451 407**	**51%**	**9 197 277**	**3 832 872**	**42%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total
Jul	20806	6408647	7824349	482250	85	7 824 349
Aug	104979	6342052	7732240	483800	84	7 732 240
Sep	95391	5809638	7043461	482500	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
Feb	85 931	5 469 267	6 591 485	495 650	87	6 591 485
Mar	99 016	6 172 211	7 496 150	502 350	86	7 496 150
						65 818 095

The average collection rate for Kroonstad/Maokeng for March 2018 is 78% ,Viljoenskroon/Rammulutsi is 48% & Steynsrus/Matlwangtlwang is 46% .
Kroonstad/Maokeng generated a revenue of R24.2m for March 2018 ,Viljoenskroon/Rammolutsi's R3.4m & Steynsrus/Matlwangtlwang generated R432 653.
The revenue generated through prepaid electricity for the month is R7.5m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 31 March 2018

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	8 564 807	6 956 913	5 175 938	272 630 092	293 327 750
Electricity	12 461 290	2 134 210	1 324 130	24 861 553	40 781 183
Property Rates	3 372 524	1 381 855	1 110 548	38 213 461	44 078 388
Sewerage	3 419 363	2 239 510	2 081 531	74 467 662	82 208 066
Refuse Removal	2 464 360	1 528 247	1 417 348	51 402 493	56 812 448
Other	720 305	1 033 304	509 192	34 777 661	37 040 462
Total By Income Source	**31 002 649**	**15 274 039**	**11 618 687**	**496 352 922**	**554 248 297**
Debtors Age Analysis By Customer Group					
Government	4 175 949	2 675 319	1 688 340	12 971 197	21 510 805
Business	11 801 996	1 165 168	675 764	14 714 120	28 357 048
Households	10 691 068	7 416 976	6 145 974	242 200 940	266 454 958
Other	4 333 636	4 016 576	3 108 609	226 466 665	237 925 486
Total By Customer Group	**31 002 649**	**15 274 039**	**11 618 687**	**496 352 922**	**554 248 297**

Total Debtors as at 28 February 2018	**547 286 681**
% Increase / (Decrease) in Debtors	**1%**

Highlights	**JAN**	**FEB**	**% Change**	**MAR**	**% Change**
Services					
Councillors' debt (>90 days)	R 240 266	R 239 882	0%	R 236 755	-1%
Officials debt (>90 days)	R 2 079 955	R 1 992 140	-4%	R 2 007 232	1%
Sundry debtors					
Telephones (Officials & Councillors)	R 393 930	R 387 272	-2%	R 387 272	0%
Study loans	R 116 433	R 114 737	-1%	R 115 585	1%
Indigents	**R 168 896 510**	**R 172 353 217**	**2%**	**R 177 332 008**	**3%**
Total Debt 90 Days +	**R 477 543 367**	**R 487 177 251**	**2%**	**R 496 352 922**	**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	22 749 561	20 579 523	21 563 846	94 511 549	-	73 603 864	-	-	233 008 343
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	4 554 827	391 636	1 877 848	300 826	-	-	-	-	7 125 137
Auditor General	159 015	843 519	2 869 821	1 548 787	47 181	-	-	-	5 468 323
DWS	34 412	34 411	341 741	-	-	-	-	7 275 953	7 686 517
WSSA	-	-	-	-	-	-	-	1 738 972	1 738 972
GOVERNMENT GARAGE	264 282	228 656	254 042	-				5 810 598	6 557 578
Total	**27 762 097**	**22 077 745**	**26 907 298**	**96 361 162**	**47 181**	**73 603 864**	**-**	**14 825 523**	**261 584 870**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Mar-18	YTD 31-Mar-18	Variance	% Exp
EMPLOYEE RELATED COSTS	248 870 218	19 292 696	180 560 779	68 309 439	73
REMUNERATION OF COUNCILLORS	17 339 513	1 590 265	14 019 156	3 320 358	81
BULK PURCHASES	98 029 471	4 869 689	39 908 117	58 121 354	41
CONTRACTED SERVICES	10 036 484	326 776	3 110 111	6 926 373	31
INVENTORY	234 141 555	17 067 003	30 094 977	204 046 578	13
DEPRECIATION ON ASSETS	7 303 046	608 587	5 477 285	1 825 762	75
CONTRIBUTIONS TO BAD DEBTS	15 109 158	1 259 097	11 331 869	3 777 290	75
GENERAL EXPENSES	91 707 276	6 093 246	49 816 086	41 891 190	54
TOTAL EXPENDITURE (NETT)	**722 536 721**	**51 107 359**	**334 318 378**	**388 218 343**	**46**

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Mar-18	YTD 31-Mar-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	240 000		525	239 475	0
OS: B&A HUMAN RESOURCES	90 000			90 000	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	120 000	11 257	43 534	76 466	36
OS: B&A ORGANISATIONAL	5 301		750	4 551	14
OS: B&A PROJECT MANAGEMENT	200 000			200 000	
OS: B&A RESEARCH & ADVISORY	1 675 856	10 400	700 663	975 193	42
OS: B&A QUALIFICATION VERIFICATION	30 000			30 000	
OS: B&A VALUER	205 200	14 000	112 000	93 200	55
OS: CATERING SERVICES	4 353 199	144 379	1 160 951	3 192 248	27
OS: CLEANING SERVICES	170 000	4 253	111 871	58 129	66
OS: ELECTRICAL	12 009 680	913 777	5 847 055	6 162 625	49
OS: MEDICAL SERVICES [HEALTH SERV &	609 383	5 287	5 287	604 096	1
OS: PERSONNEL & LABOUR	6 037 114	135 812	2 049 916	3 987 198	34
OS: CONNECT/DIS-CONNECTION: ELECTICI	268 640		2 799	265 841	1
OS: TRANSPORT SERVICES	15 915			15 915	
SUB TOTAL : OUTSOURCE SERVICES	**26 030 288**	**1 239 165**	**10 035 352**	**15 994 936**	**39**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000			150 000	
C&PS: B&A AUDIT COMMITTEE	250 000		71 476	178 524	29
C&PS: B&A BUSINESS & FIN MANAGEMENT	800 001			800 001	
C&PS: B&A MEDICAL EXAMINATIONS	630 282		332 354	297 928	53
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 301			5 301	
C&PS: B&A PROJECT MANAGEMENT	4 500 000		780 364	3 719 636	17
C&PS: LAB SERV WATER	6 885 890	79 800	1 389 515	5 496 375	20
C&PS: LEGAL COST ADVICE & LITIGATION	4 151 794	65 127	2 425 164	1 726 630	58
C&PS: LEGAL COST COLLECTION	531 300	39 946	295 881	235 419	56
SUB TOTAL : CONSULTANT AND PROF SERV	17 904 568	184 873	5 294 755	12 609 813	30
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	211 334		260 000	- 48 666	123
CONTR: BUILDING CONTRACTORS	47 437	33 796	33 796	13 641	71
CONTR: CATERING SERVICES	59 382			59 382	
CONTR: FIRE SERVICES	80 499			80 499	
CONTR: GARDENING SERVICES	950 000	40 228	471 022	478 978	50
CONTR: INTERIOR DECORATOR	15 000			15 000	
CONTR: MAINT OF BUILDINGS & FACILIT	180 000		69 596	110 404	39
CONTR: MAINTENANCE OF EQUIPMENT	1 789 803	274 894	577 502	1 212 301	32
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 315 882	269 057	648 836	2 667 046	20
CONTR: MAINTENANCE OF UNSPECIFIED AS	26 713			26 713	

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Mar-18	YTD 31-Mar-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	10 707 881	914 710	4 903 816	5 804 065	46
CONTR: PREPAID ELECTRICITY VENDORS	5 000 000		1 704 224	3 295 776	34
CONTR: SAFEGUARD & SECURITY	28 500 000	1 794 283	13 845 132	14 654 868	49
CONTR: TRAFFIC & STREET LIGHTS	3 210 684	118 683	2 064 087	1 146 597	64
SUB TOTAL : CONTRACTORS	**54 094 615**	**3 445 651**	**24 578 010**	**29 516 605**	**45**
CONTRACTED SERVICES	**98 029 471**	**4 869 689**	**39 908 117**	**58 121 354**	**41**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	413 716	43 216	293 374	120 342	71
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 487		2 480	6 007	29
OC: AUDIT COST: EXTERNAL	6 000 000	1 607 453	4 459 588	1 540 412	74
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 170 000	189 156	1 625 781	544 219	75
OC: COMMISSION - THIRD PARTY VENDORS	5 262 587	404 450	3 521 214	1 741 373	67
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 720 727	114 595	1 272 293	448 434	74
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 782 684	84 596	930 835	851 849	52
OC: DRIVERS LICENCES & PERMITS	3 000			3 000	
OC: EXT COM SERV PROV - GPS LICENCE	6 256 771	50 427	2 436 003	3 820 768	39
OC: EXT COM SERV PROV - SYSTEM ADVIS	300 000		125 620	174 380	42
OC: HIRE CHARGES	30 877 926	1 192 384	14 149 490	16 728 436	46
OC: INSUR UNDER - EXCESS PAYMENTS	180 000	19 845	109 362	70 638	61
OC: INSUR UNDER - PREMIUMS	3 500 000	33 501	3 076 033	423 967	88
OC: LEARNERSHIPS & INTERNSHIPS	21 201		154 667	- 133 466	730
OC: LIC - VEHICLE LIC & REGISTRATION	617 153	10 037	373 692	243 461	61
OC: LIC - VEHICLE LIC & REGISTR FLEE	4 000		1 788	2 212	45
OC: PERSONNEL AGENCY FEES (PERS RECR	90 000	5 265	41 230	48 770	46
OC: PRINTING & PUBLICATIONS	166 187	1 032	12 993	153 194	8
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 936 678	5 132	2 434 102	502 576	83
OC: REMUNERATION TO WARD COMMITTEES	1 457 500	176 500	1 075 970	381 530	74
OC: SKILLS DEVELOPMENT FUND LEVY	1 750 000	173 318	1 571 190	178 810	90
OC: SERVITUDES & LAND SURVEYS	20 000			20 000	
OC: SIGNAGE	141 302	8 940	180 441	- 39 139	128
OC: SMALL DIFFERENCES TOLERANCES		- 0	0	- 0	
OC: TOLL GATE FEES	1 500			1 500	
OC: T&S DOM - ACCOMMODATION	2 513 959	228 425	1 689 315	824 644	67
OC: T&S - NON-EMPLOYEES	50 001	4 640	4 640	45 361	9
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 500			4 500	
OC: UNIFORM & PROTECTIVE CLOTHING	2 293 138	25 338	112 779	2 180 359	5
OC: WET FUEL	9 566 688	962 290	5 849 871	3 716 817	61
OC: WORKMEN'S COMPENSATION FUND	1 250 000			1 250 000	
SUB TOTAL : OPERATIONAL COST	81 359 705	5 340 540	45 504 750	35 854 955	**56**
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	2 782 561	33 006	111 575	2 670 986	4
OPR LEASES: INFRA - TRANSPORTATION	1 186 764		88 686	1 098 078	7
OPR LEASES: MACHINERY & EQUIPMENT	- 12 376	- 1 100	- 9 810	- 2 566	79
OPR LEASES: TRANSPORT ASSETS	3 405 578	720 800	3 099 384	306 194	91
SUB TOTAL : OPERATING LEASES	7 362 527	752 706	3 289 835	4 072 692	45
GENERAL EXPENSES	**91 707 276**	**6 093 246**	**49 816 086**	**41 891 190**	**54**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	Mar-18
Cash Receipts by Source	
Property rates	4 553 645
Service charges - electricity revenue	16 151 177
Service charges - water revenue	4 270 411
Service charges - sanitation revenue	1 557 267
Service charges - refuse revenue	1 351 226
Service charges - other	-
Interest earned - outstanding debtors	74 657
Fines	-
Transfer receipts - operational	41 023 000
Other revenue	10 537 501
Cash Receipts by Source	**79 518 884**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	24 609 000
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**104 127 884**
Cash Payments by Type	
Employee related costs	19 292 696
Remuneration of councillors	1 590 265
Bulk purchases - Electricity	17 067 003
Contracted services	4 684 815
General expenses	47 579 757
Cash Payments by Type	**90 214 536**
Other Cash Flows/Payments by Type	
Capital assets	3 861 915
Repayment of borrowing	
Total Cash Payments by Type	**94 076 451**
Net Increase/(Decrease) in Cash Held	**10 051 433**
Cash/cash equivalents at the month/year begin:	**5 570 948**
Cash/cash equivalents at the month/year end:	**15 622 381**

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	34055053240ZZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance at 28-Feb-2018	**4 059,70**	**80 236,40**	**8 601 495,94**	**8 685 792,04**
	-	-	9 072 303,45	9 072 303,45
Invested	-	-	11 000 000,00	11 000 000,00
Withdrawn	-	-	-2 000 000,00	-2 000 000,00
Interest earned	-	-	72 303,45	72 303,45
Interest accrued	-		-	-
Balance at 31-Mar-2018	**4 059,70**	**80 236,40**	**17 673 799,39**	**17 758 095,49**
INTEREST EARNED	**179,62**	**5 702,52**	**951 075,13**	**956 957,27**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 28/02/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/03/2018
Senwes	11 822	140 682	-	R -4 728,80	135 953
Senwesbel	18 130	90 650	-	R 3 626,00	94 276
		231 332	**-**	**-1 103**	**230 229**

Report on conditional grants at 31-Mar-18

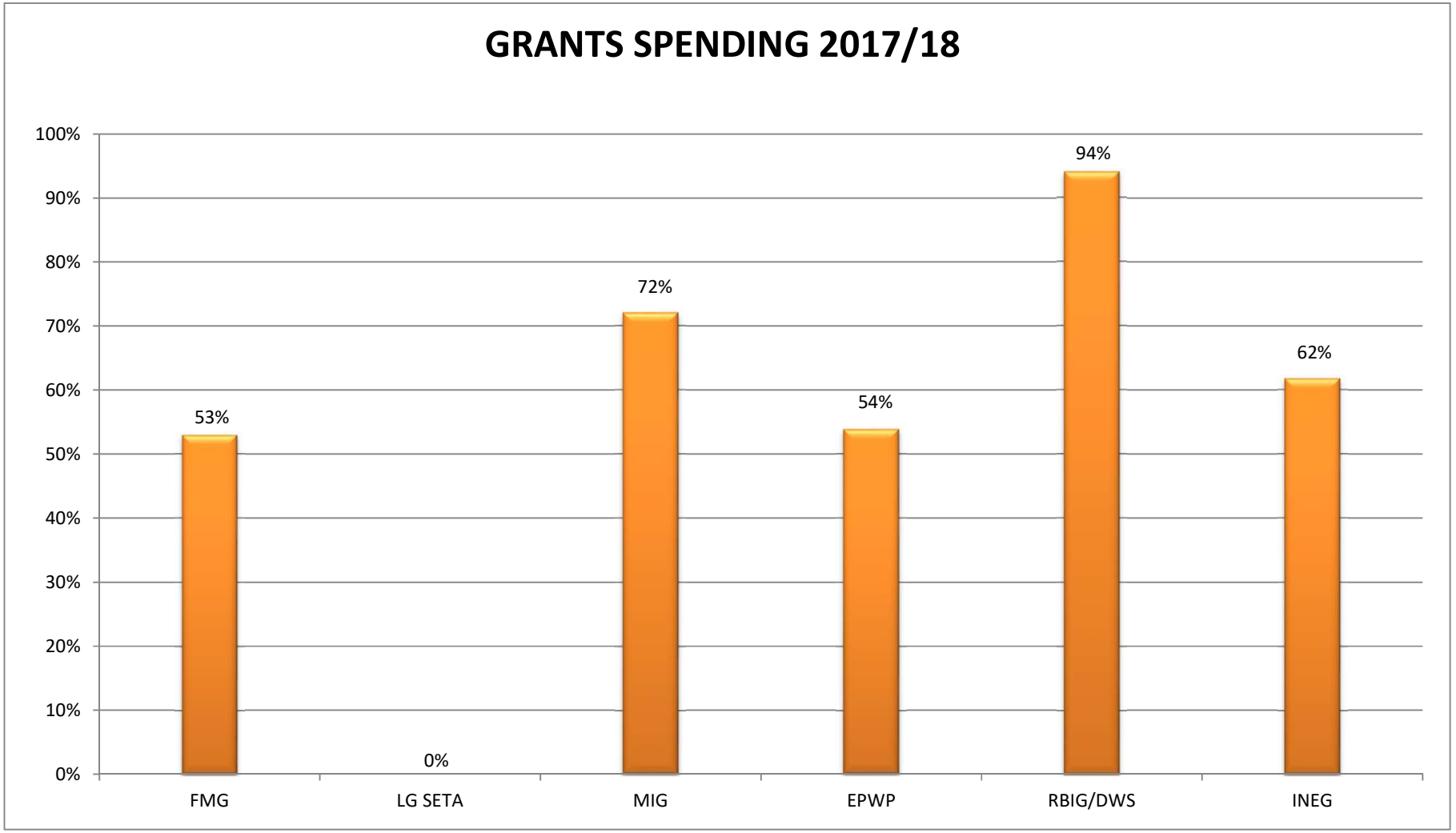
Municipality: FS201 Moqhaka

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	2 145 000	263 525	28 000 000	700 000	16 000 000	5 000 000	**49 700 000**
Received This Month	-	-	22 840 000	300 000	1 769 000	-	**24 909 000**
Total Funds Received	**2 145 000**	**263 525**	**50 840 000**	**1 000 000**	**17 769 000**	**5 000 000**	**74 609 000**
Spent Prior Months	985 421	-	25 955 618	473 974	16 713 696	2 387 555	**45 530 843**
Spent This Month	150 523	-	3 479 419	64 620	-	701 924	**4 245 963**
Total Funds Spent	1 135 944	-	29 435 037	538 594	16 713 696	3 089 479	**49 776 806**
Total funds Received and Not Spent	**1 009 056**	**263 525**	**21 404 963**	**461 406**	**1 055 304**	**1 910 521**	**24 832 194**
Percentage of Funds Spent	53%	0%	72%	54%	94%	62%	**74%**
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%
53%
0%
72%
54%
94%
62%
FMG
LG SETA
MIG
EPWP
RBIG/DWS
INEG

31 March 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-Mar-18	YTD 31-Mar-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	507 580	44 137	177 881	35
SM DTS: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**507 610**	**44 137**	**177 881**	**35**
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				
SUB TOTAL: DCH - SAL ALLOW & SERV BE				
DCS - SALARIES ALLOW AND SERV BENEFITS				
SM DCS: SAL & ALL - BASIC SALARY	**225 000**			
SUB TOTAL: DCS - SAL ALLOW & SERV BE	225 000			
SUB TOTAL: SM - SAL ALLOW & SERV BEN	1 372 641	44 137	177 881	13
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 573 372			
SM: PRB - MED: INTEREST COST	850 000			
SUB TOTAL : SM - POST RETIREMENT BEN	3 423 372			

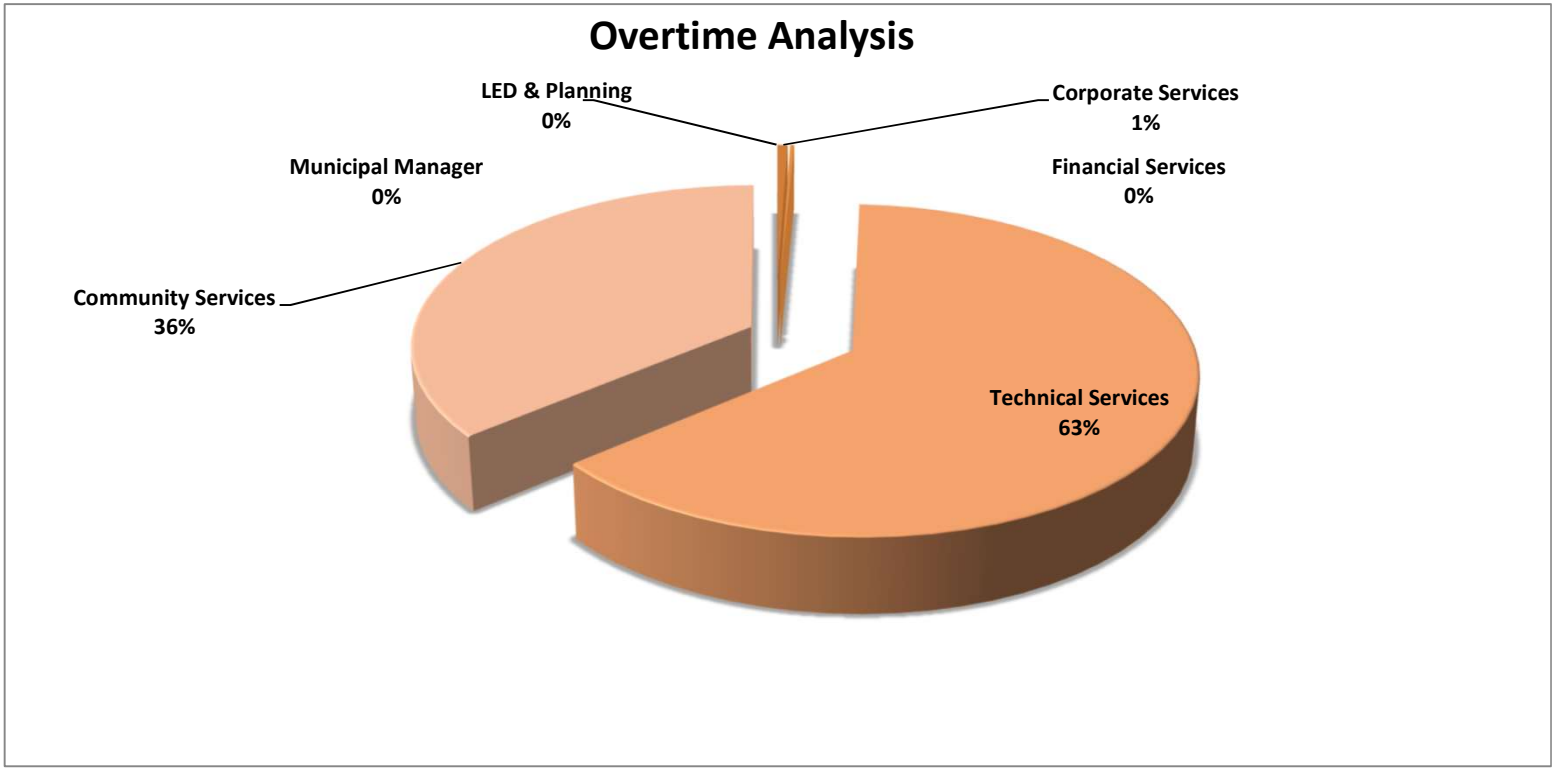
DESCRIPTION	Annual Budget 2017/2018	Actual 31-Mar-18	YTD 31-Mar-18	% Exp
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	4 796 013	44 137	177 881	4
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	143 026 229	12 075 413	111 087 765	78
MS: SAL & ALL: PERFORMANCE BASED BON	14 967 423	405 655	9 521 591	64
MS: ALL - CELLULAR & TELEPHONE	554 140	1 657 498	6 182 174	1 000
MS: HB & INC: HOUSING BENEFITS	1 560 665	100 985	879 860	56
MS: ALL - TRAVEL OR MOTOR VEHICLE	14 061 858	1 085 880	9 682 762	69
MS: OVERTIME - NON STRUCTURED	18 034 288	3 194	8 083 319	45
MS: SRB - STANDBY ALLOWANCE	2 034 397	155 798	1 369 852	67
MS: IN-KIND BENEFITS	2 144 851		957 094	45
MS: SRB - NON PENSIONABLE	1 179		491	42
SUB TOTAL : MS - SAL ALLOW & SERV BE	196 385 030	15 484 423	147 764 908	75
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	110 357	7 087	64 157	58
MS: SOC CONTR - GROUP LIFE INSURANCE	1 831 941	120 181	1 185 886	65
MS: SOC CONTR - MEDICAL	20 108 082	1 292 994	10 889 582	54
MS: SOC CONTR - PENSION	**24 029 088**	**2 102 968**	**19 027 965**	**79**
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 609 347	119 917	1 087 772	68
SUB TOTAL : MS - SOCIAL CONTRIBUTION	47 688 815	3 643 147	32 255 363	68
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	**360**	**120 991**	**362 627**	**1 000**
SUB TOTAL : MS - COST CAPITALISED TO	**360**	**120 991**	**362 627**	**1 000**
SUB TOTAL : MUNICIPAL STAFF	**244 074 205**	**19 248 560**	**180 382 899**	**74**
SUB TOTAL : EMPLOYEE RELATED COST	**248 870 218**	**19 292 696**	**180 560 779**	**73**

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 2017/2018	Actual 31-Mar-18	YTD 31-Mar-18	% Exp

Analysis of overtime per department

	31-Jan		28-Feb		31-Mar	
Description	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
Municipal Manager	-	-	-	-	-	-
Corporate Services	49	6 387	27	2 283	62	8 405
Financial Services	300	37 185	214	24 976	27	3 191
Technical Services	9 909	1 179 202	7 448	763 479	8 326	944 426
Community Services	8 293	966 206	7 064	736 490	5 171	538 342
LED & Planning	-	-	-	-	-	-
Total	**18 552**	**2 188 980**	**14 753**	**1 527 228**	**13 586**	**1 494 363**

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.