"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 30 APRIL 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 30 April 2018

Revenue types		30 April 2018							Ten Months Ending 30 April 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	4 389 725	80%	1 048 425	2 840 983	3 889 408	89%	60 188 438	49 536 423	82%	8 387 400	39 976 414	48 363 814	98%
Electricity - conventional	213 201 543	17 766 795	11 961 635	67%	411 986	10 539 702	10 951 688	92%	177 667 950	121 193 231	68%	2 883 902	117 246 496	120 130 398	99%
Water	105 872 000	8 822 666	6 705 782	76%	812 531	3 343 855	4 156 386	62%	88 226 662	76 188 486	86%	6 500 248	40 136 848	46 637 096	61%
Sanitation	47 411 000	3 950 916	3 113 609	79%	899 156	1 567 546	2 466 702	79%	39 509 165	31 595 375	80%	7 193 248	17 313 064	24 506 312	78%
Refuse	39 873 000	3 322 750	2 264 535	68%	713 948	1 277 652	1 991 600	88%	33 227 500	23 723 773	71%	5 711 584	14 303 868	20 015 452	84%
Total Direct Services	**477 518 543**	**39 349 408**	**28 435 285**	**72%**	**3 886 046**	**19 569 738**	**23 455 784**	**82%**	**398 819 715**	**302 237 288**	**76%**	**30 676 382**	**228 976 690**	**259 653 072**	**86%**
Other revenue	42 857 000	3 571 417	2 438 743	68%	-	3 589 080	3 589 080	147%	35 714 170	15 590 459	44%	-	15 431 924	15 431 924	**99%**
Revenue from levied services	**520 375 543**	**42 920 825**	**30 874 028**	**72%**	**3 886 046**	**23 158 817**	**27 044 863**	**88%**	**434 533 885**	**317 827 747**	**73%**	**30 676 382**	**244 408 614**	**275 084 996**	**87%**
Electricity - prepaid	*98 315 457*	*8 192 954*	*6 995 086*	85%	*433 984*	*7 496 150*	*7 429 070*	*106%*	*81 929 540*	*74 479 852*	**91%**	*3 350 565*	*72 813 181*	*76 163 746*	*102%*
Revenue before operational grants	**618 691 000**	**51 113 779**	**37 869 114**	**74%**	**4 320 030**	**30 654 967**	**34 473 933**	**91%**	**516 463 425**	**392 307 599**	**76%**	**34 026 947**	**317 221 795**	**351 248 742**	**90%**
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	-	-		-	-	-	-	164 092 000	164 092 000		-	164 092 000	164 092 000	100%
Total Revenue	**785 432 000**	**51 113 779**	**37 869 114**	-	**4 320 030**	**30 654 967**	**34 473 933**	**91%**	**683 204 425**	**559 048 599**		**34 026 947**	**483 962 795**	**517 989 742**	**76%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 79% and 88% respectively.

The collection rate on Property rates is 89% for the month.

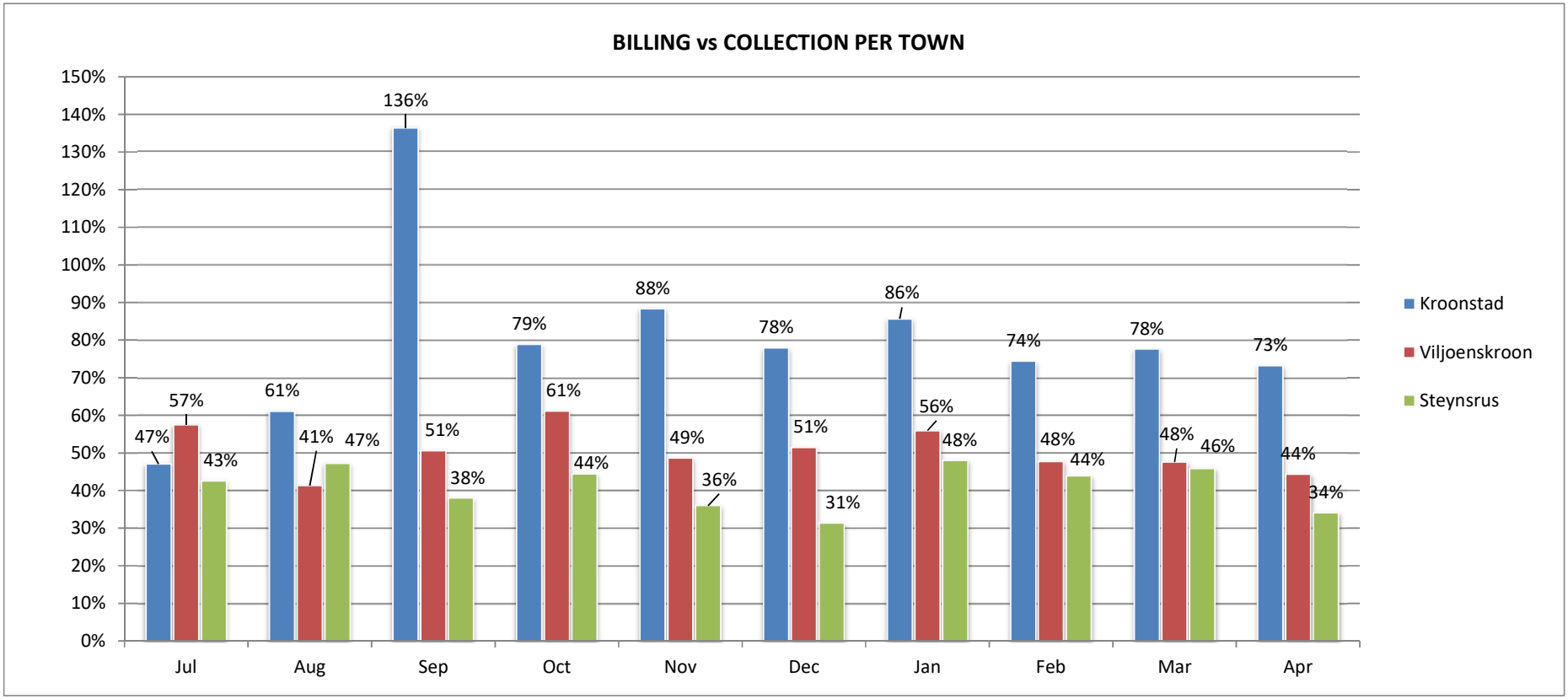
VAT is not considered as part of income in this report since it will be paid over to SARS.

Conventional electricity revenue for April 2018 is 92%.

Total direct services collection rate against levies is 82% for the month of April 2018.

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

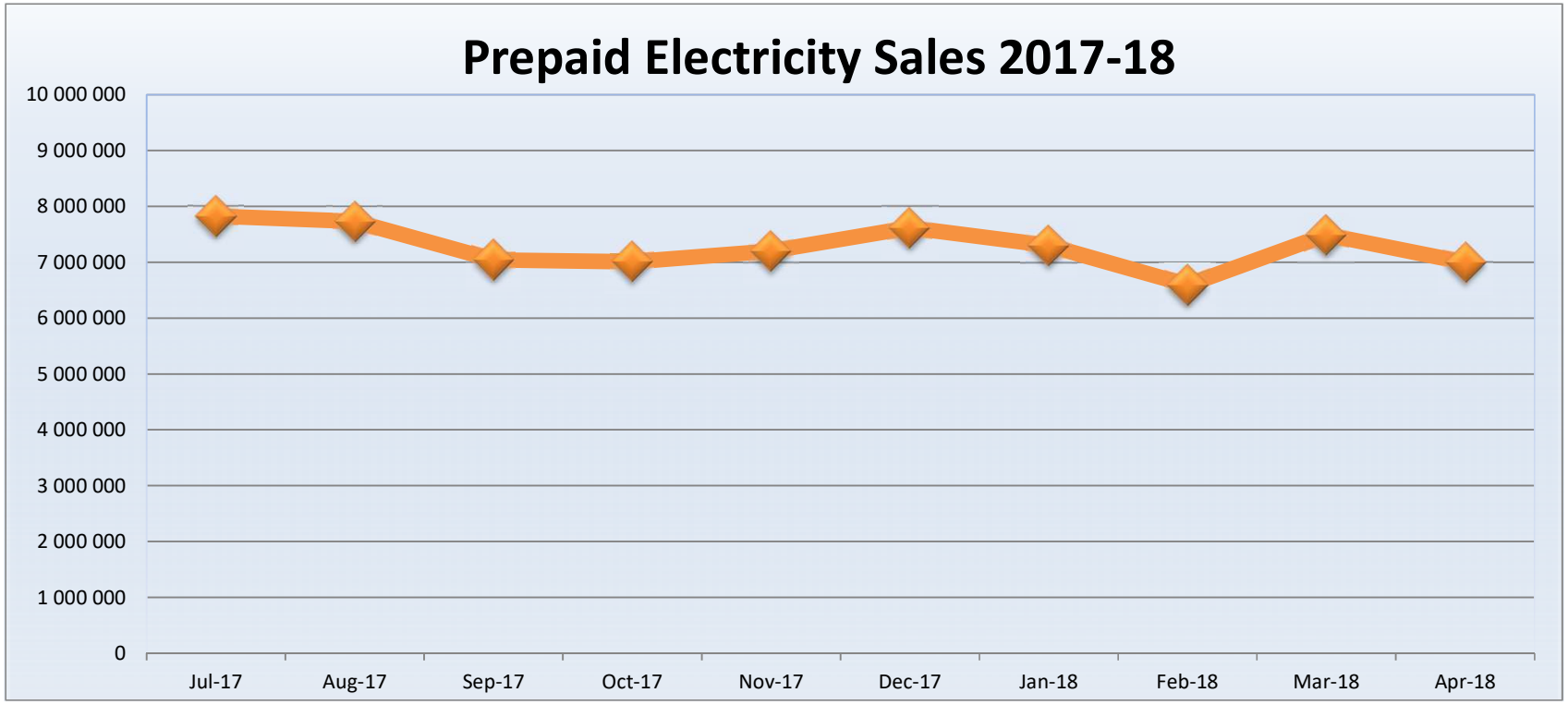
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	35 047 158	16 491 434	47%	6 681 788	3 838 462	57%	1 030 474	438 377	43%
Aug	29 961 090	18 296 600	61%	7 651 300	3 162 839	41%	926 887	437 153	47%
Sep	22 330 584	30 459 403	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%
Apr	30 197 914	22 109 308	73%	6 897 583	3 060 542	44%	982 343	334 912	34%
Total	**299 860 231**	**233 825 166**	**80%**	**70 406 641**	**35 511 949**	**51%**	**10 179 620**	**4 167 784**	**41%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total	% Movement
Jul-17	20806	6408647	7824349	482250	85	7 824 349	2%
Aug-17	104979	6342052	7732240	483800	84	7 732 240	-1%
Sep-17	95391	5809638	7043461	482500	84	7 043 461	-9%
Oct-17	97 263	5 790 074	7 010 050	488 300	82	7 010 050	0%
Nov-17	96 705	5 963 743	7 200 861	494 600	85	7 200 861	3%
Dec-17	94 816	6 260 552	7 620 610	495 800	92	7 620 610	6%
Jan-18	100 018	5 970 848	7 298 889	499 100	83	7 298 889	-4%
Feb-18	85 931	5 469 267	6 591 485	495 650	87	6 591 485	-10%
Mar-18	99 016	6 172 211	7 496 150	502 350	86	7 496 150	14%
Apr-18	97 448	5 842 604	6 995 086	508 000	83	6 995 086	-7%
						72 813 181	

The average collection rate for Kroonstad/Maokeng for April 2018 is 73% ,Viljoenskroon/Rammulutsi is 44% & Steynsrus/Matlwangtlwang is 34% .
Kroonstad/Maokeng generated a revenue of R22m for April 2018 ,Viljoenskroon/Rammolutsi's R3m & Steynsrus/Matlwangtlwang generated R334 912.
The revenue generated through prepaid electricity for the month is R7m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 30 April 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	7 787 240	6 460 186	6 304 112	276 502 495	297 054 033
Electricity	12 868 997	2 516 528	1 234 120	25 786 740	42 406 385
Property Rates	4 109 456	1 522 504	1 133 913	38 849 184	45 615 057
Sewerage	3 394 459	2 242 169	2 091 389	76 226 665	83 954 682
Refuse Removal	2 409 198	1 527 429	1 423 350	52 567 957	57 927 934
Other	1 102 241	507 460	1 011 022	33 281 483	35 902 206
Total By Income Source	**31 671 591**	**14 776 276**	**13 197 906**	**503 214 524**	**562 860 297**
Debtors Age Analysis By Customer Group					
Government	4 791 679	3 464 484	1 804 142	21 193 979	31 254 284
Business	12 566 002	1 267 696	902 723	15 140 153	29 876 574
Households	10 400 792	6 962 933	6 816 931	245 189 368	269 370 024
Other	3 913 118	3 081 163	3 674 110	221 691 024	232 359 415
Total By Customer Group	**31 671 591**	**14 776 276**	**13 197 906**	**503 214 524**	**562 860 297**

Total Debtors as at 31 March 2018	**554 248 297**
% Increase / (Decrease) in Debtors	**2%**

Highlights	**FEB**	**MAR**	**% Change**	**APR**	**% Change**
Services					
Councillors' debt (>90 days)	R 239 882	R 236 755	-1%	R 234 738	-1%
Officials debt (>90 days)	R 1 992 140	R 2 007 232	1%	R 2 021 531	1%
Sundry debtors					
Telephones (Officials & Councillors)	R 387 272	R 387 272	0%	R 395 907	2%
Study loans	R 114 737	R 115 585	1%	R 116 433	1%
Indigents	**R 172 353 217**	**R 177 332 008**	**3%**	**R 180 052 999**	**2%**
Total Debt 90 Days +	**R 487 177 251**	**R 496 352 922**	**2%**	**R 503 214 524**	**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	21 693 375	22 749 561	20 579 523	104 075 395	-	70 603 865	-	-	239 701 719
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	7 760 659	1 652 297	849 846	1 860 552	-	-	-	-	12 123 354
Auditor General	46 217	41 541	159 015	843 519	2 869 821	89 461	-	-	4 049 574
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	254 042	-				5 810 598	6 557 578
Total	**29 798 945**	**24 706 467**	**22 184 167**	**106 779 466**	**2 869 821**	**70 693 326**	**-**	**14 825 523**	**271 857 715**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2017/2018	Actual 30-Apr-18	YTD 30-Apr-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
CONTRACTED SERVICES	98 029 471	4 869 689	39 908 117	58 121 354	41
INVENTORY	10 036 484	326 776	3 110 111	6 926 373	31
BULK PURCHASES	234 141 555	17 067 003	30 094 977	204 046 578	13
CONTRIBUTIONS TO BAD DEBTS	7 303 046	608 587	5 477 285	1 825 762	75
DEPRECIATION ON ASSETS	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 30-Apr-18	YTD 30-Apr-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	902	44 436	75 564	37
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	16 450	717 113	958 743	43
OS: B&A QUALIFICATION VERIFICATION	30 000			30 000	
OS: B&A VALUER	205 200	25 878	137 878	67 322	67
OS: CATERING SERVICES	4 353 199	2 171	1 163 122	3 190 077	27
OS: CLEANING SERVICES	170 000	11 175	123 047	46 953	72
OS: ELECTRICAL	12 009 680	681 489	6 528 544	5 481 136	54
OS: MEDICAL SERVICES [HEALTH SERV &	609 383	- 46	5 241	604 142	1
OS: PERSONNEL & LABOUR	6 037 114	279 504	2 329 420	3 707 694	39
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**	**1 017 524**	**11 052 875**	**14 977 413**	**42**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000			150 000	
C&PS: B&A AUDIT COMMITTEE	250 000	26 326	97 802	152 198	39
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	- 216 035	564 329	3 935 671	13
C&PS: LAB SERV WATER	6 885 890	2 011 079	3 400 594	3 485 296	49
C&PS: LEGAL COST ADVICE & LITIGATION	4 151 794	230 215	2 655 379	1 496 415	64
C&PS: LEGAL COST COLLECTION	531 300	35 770	331 651	199 649	62
SUB TOTAL : CONSULTANT AND PROF SERV	17 904 568	2 087 355	7 382 110	10 522 458	41
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	211 334		260 000	- 48 666	123
CONTR: BUILDING CONTRACTORS	47 437		33 796	13 641	71
CONTR: CATERING SERVICES	59 382			59 382	
CONTR: FIRE SERVICES	80 499			80 499	
CONTR: GARDENING SERVICES	950 000		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	- 4 352	573 150	1 216 653	32
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 315 882	122 781	771 617	2 544 265	23
CONTR: MAINTENANCE OF UNSPECIFIED AS	26 713			26 713	

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 30-Apr-18	YTD 30-Apr-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	10 707 881	525 085	5 428 900	5 278 981	51
CONTR: PREPAID ELECTRICITY VENDORS	5 000 000	504 897	2 209 121	2 790 879	44
CONTR: SAFEGUARD & SECURITY	28 398 000	1 555 527	15 400 659	12 997 341	54
CONTR: TRAFFIC & STREET LIGHTS	3 210 684	135 312	2 199 399	1 011 285	69
SUB TOTAL : CONTRACTORS	**53 992 615**	**2 839 250**	**27 417 259**	**26 575 356**	**51**
CONTRACTED SERVICES	**97 927 471**	**5 944 128**	**45 852 245**	**52 075 226**	**47**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	413 716	11 325	304 699	109 017	74
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 487		2 480	6 007	29
OC: AUDIT COST: EXTERNAL	6 000 000		4 459 588	1 540 412	74
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 170 000	184 618	1 810 399	359 601	83
OC: COMMISSION - THIRD PARTY VENDORS	5 262 587	452 494	3 973 708	1 288 879	76
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 720 727	126 379	1 398 672	322 055	81
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 782 684	151 345	1 082 179	700 505	61
OC: DRIVERS LICENCES & PERMITS	5 000			5 000	
OC: EXT COM SERV PROV - GPS LICENCE	6 256 771	501	2 436 504	3 820 267	39
OC: EXT COM SERV PROV - SYSTEM ADVIS	300 000		125 620	174 380	42
OC: HIRE CHARGES	30 832 926	795 412	14 944 902	15 888 024	48
OC: INSUR UNDER - EXCESS PAYMENTS	180 000	32 860	142 222	37 778	79
OC: INSUR UNDER - PREMIUMS	3 500 000	16 226	3 092 259	407 741	88
OC: LEARNERSHIPS & INTERNSHIPS	21 201		154 667	- 133 466	730
OC: LIC - VEHICLE LIC & REGISTRATION	632 153		373 692	258 461	59
OC: LIC - VEHICLE LIC & REGISTR FLEE	4 000		1 788	2 212	45
OC: PERSONNEL AGENCY FEES (PERS RECR	90 000	3 474	44 704	45 296	50
OC: PRINTING & PUBLICATIONS	166 187		12 993	153 194	8
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 936 678		2 434 102	502 576	83
OC: REMUNERATION TO WARD COMMITTEES	1 457 500	70 500	1 146 470	311 030	79
OC: SKILLS DEVELOPMENT FUND LEVY	1 750 000	170 288	1 741 477	8 523	100
OC: SERVITUDES & LAND SURVEYS	20 000			20 000	
OC: SIGNAGE	141 302		180 441	- 39 139	128
OC: SMALL DIFFERENCES TOLERANCES			0	- 0	
OC: TOLL GATE FEES	1 500			1 500	
OC: T&S DOM - ACCOMMODATION	2 513 959	206 053	1 895 369	618 590	75
OC: T&S - NON-EMPLOYEES	50 001	- 979	3 661	46 340	7
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 500			4 500	
OC: UNIFORM & PROTECTIVE CLOTHING	2 193 138	519	113 298	2 079 840	5
OC: WET FUEL	9 766 688	415 205	6 265 076	3 501 612	64
OC: WORKMEN'S COMPENSATION FUND	1 250 000			1 250 000	
SUB TOTAL : OPERATIONAL COST	81 431 705	2 636 219	48 140 969	33 290 736	**59**
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	2 902 561	30 006	141 581	2 760 980	5
OPR LEASES: INFRA - TRANSPORTATION	1 186 764	5 472	94 158	1 092 606	8
OPR LEASES: MACHINERY & EQUIPMENT	- 12 376		- 9 810	- 2 566	79
OPR LEASES: TRANSPORT ASSETS	3 405 578		3 099 384	306 194	91
SUB TOTAL : OPERATING LEASES	7 482 527	35 478	3 325 313	4 157 214	44
GENERAL RXPENSES	**91 899 276**	**2 671 697**	**52 487 782**	**39 411 494**	**57**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Apr-18**
Cash Receipts by Source	
Property rates	2 701 839
Service charges - electricity revenue	21 844 709
Service charges - water revenue	3 300 744
Service charges - sanitation revenue	1 514 379
Service charges - refuse revenue	1 376 769
Service charges - other	-
Interest earned - outstanding debtors	72 251
Fines	-
Transfer receipts - operational	-
Other revenue	12 656 140
Cash Receipts by Source	**43 466 831**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**43 466 831**
Cash Payments by Type	
Employee related costs	19 172 272
Remuneration of councillors	1 548 471
Bulk purchases - Electricity	10 434 783
Contracted services	4 926 603
General expenses	1 269 507
Cash Payments by Type	**37 351 636**
Other Cash Flows/Payments by Type	
Capital assets	7 719 193
Repayment of borrowing	
Total Cash Payments by Type	**45 070 829**
Net Increase/(Decrease) in Cash Held	**-1 603 998**
Cash/cash equivalents at the month/year begin:	**15 622 381**
Cash/cash equivalents at the month/year end:	**14 018 383**

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 30-Apr-2018	**4 059.70**	**80 236.40**	**23 692 582.41**	**23 776 878.51**
	-	-	6 018 783.02	6 018 783.02
Invested	-	-	10 000 000.00	10 000 000.00
Withdrawn	-	-	-4 094 920.00	-4 094 920.00
Interest earned	-	-	113 703.02	113 703.02
Balance at 31-May-2018	**4 059.70**	**80 236.40**	**29 711 365.43**	**29 795 661.53**
INTEREST EARNED	**179.62**	**5 702.52**	**1 178 481.17**	**1 184 363.31**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/03/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 30/04/2018
Senwes	11 822	135 953	-	R -591.10	135 362
Senwesbel	18 130	94 276	-	R 10 878.00	105 154
		230 229	**-**	**10 287**	**240 516**

Report on conditional grants at 30-Apr-18

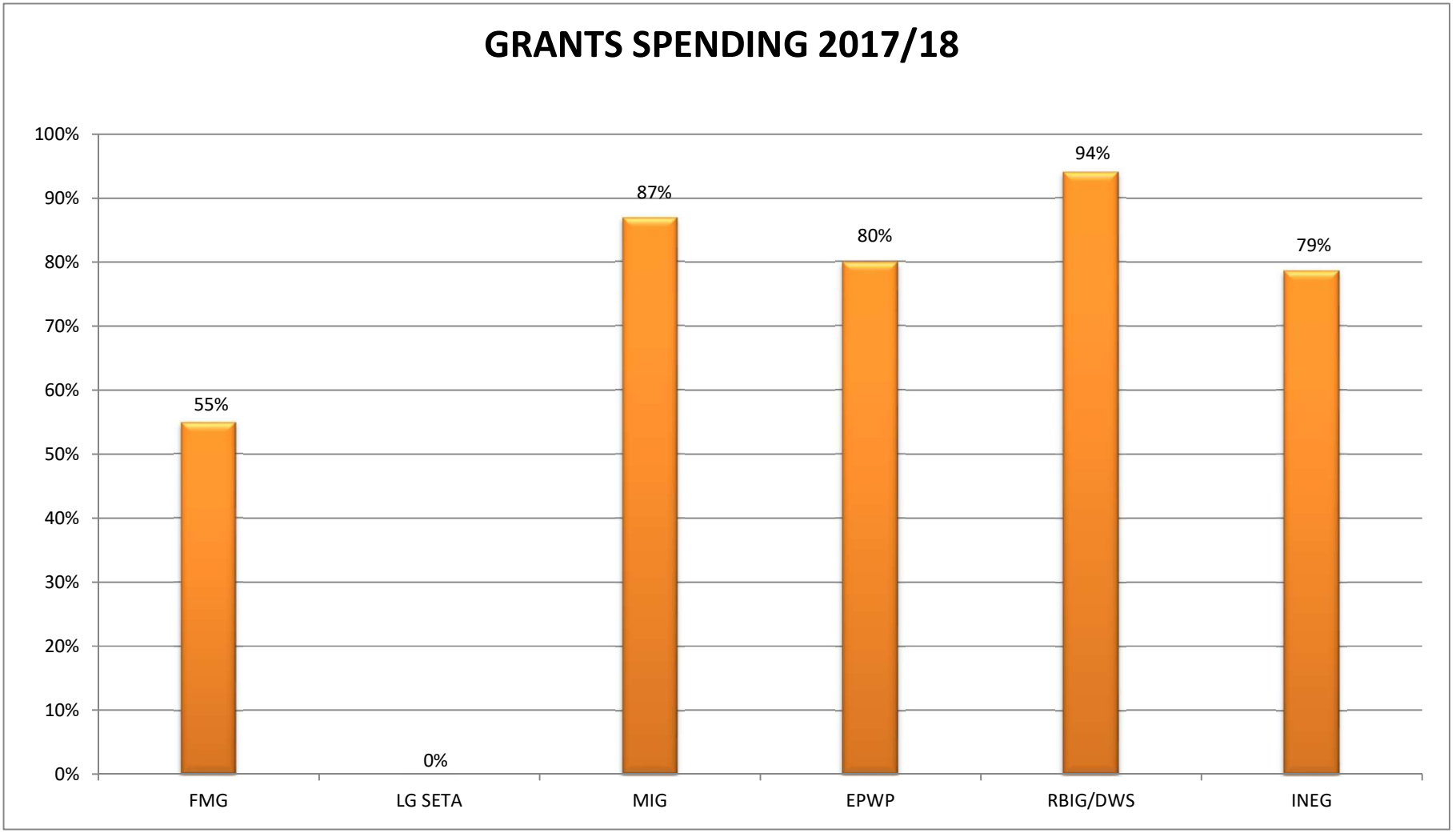
Municipality: FS201 Moqhaka

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	50 840 000	1 000 000	17 769 000	5 000 000	**74 609 000**
Received This Month	-	105 416	-	-	-	-	**-**
Total Funds Received	**2 145 000**	**368 941**	**50 840 000**	**1 000 000**	**17 769 000**	**5 000 000**	**74 609 000**
Spent Prior Months	1 135 944	-	29 435 037	538 594	16 713 696	3 089 479	**49 776 806**
Spent This Month	41 666	-	6 038 443	260 883	-	842 644	**7 141 970**
Total Funds Spent	1 177 610	-	35 473 480	799 477	16 713 696	3 932 123	**56 918 776**
Total funds Received and Not Spent	**967 390**	**368 941**	**15 366 520**	**200 523**	**1 055 304**	**1 067 877**	**17 690 224**
Percentage of Funds Spent	55%	0%	87%	80%	94%	79%	**85%**
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%
55%
0%
87%
80%
94%
79%
FMG
LG SETA
MIG
EPWP
RBIG/DWS
INEG

30 April 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	Budget 2017/2018	Actual 30-Apr-18	YTD 30-Apr-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	13 514	191 395	38
SM DTS: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**507 610**	**13 514**	**191 395**	**38**
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	13 514	191 395	14
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**			

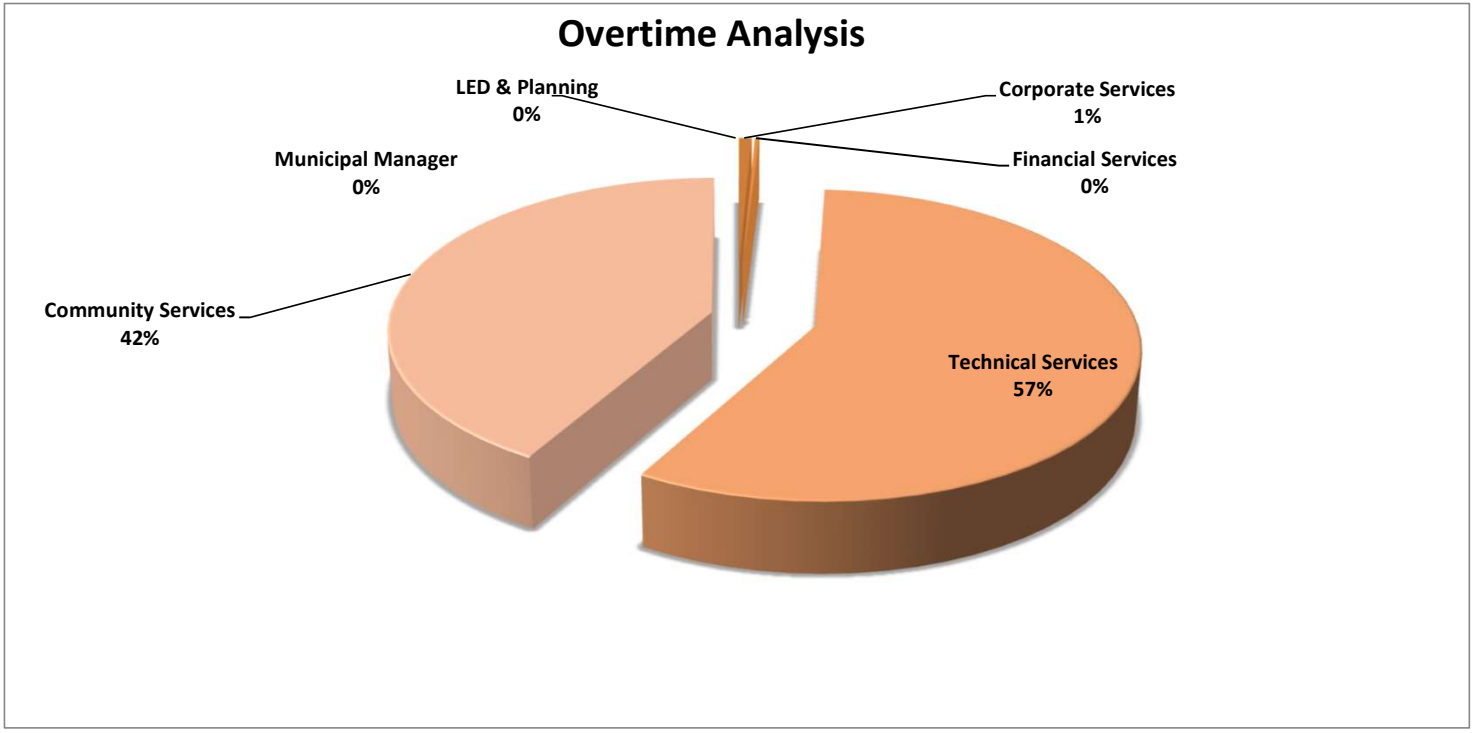
DESCRIPTION	Budget 2017/2018	Actual 30-Apr-18	YTD 30-Apr-18	% Exp
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	4 796 013	13 514	191 395	4
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	143 026 229	11 703 854	122 791 619	86
MS: SAL & ALL: PERFORMANCE BASED BON	14 967 423	615 745	10 137 336	68
MS: ALL - CELLULAR & TELEPHONE	554 140	1 768 686	7 950 860	1 000
MS: HB & INC: HOUSING BENEFITS	1 560 665	101 764	981 624	63
MS: ALL - TRAVEL OR MOTOR VEHICLE	14 061 858	1 052 806	10 735 568	76
MS: OVERTIME - NON STRUCTURED	18 034 288	2 967	8 086 286	45
MS: SRB - STANDBY ALLOWANCE	2 034 397	170 033	1 539 885	76
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	15 415 855	163 180 764	83
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	110 357	7 079	71 235	65
MS: SOC CONTR - GROUP LIFE INSURANCE	1 831 941	120 540	1 306 427	71
MS: SOC CONTR - MEDICAL	**20 108 082**	**1 291 718**	**12 181 300**	**61**
MS: SOC CONTR - PENSION	24 029 088	2 084 415	21 112 380	88
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 609 347	120 277	1 208 049	75
SUB TOTAL : MS - SOCIAL CONTRIBUTION	**47 688 815**	**3 624 028**	**35 879 391**	**75**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	**360**	**118 875**	**481 502**	**1 000**
SUB TOTAL : MS - COST CAPITALISED TO	**360**	**118 875**	**481 502**	**1 000**
SUB TOTAL : MUNICIPAL STAFF	**244 074 205**	**19 158 758**	**199 541 657**	**82**
SUB TOTAL : EMPLOYEE RELATED COST	**248 870 218**	**19 172 272**	**199 733 052**	**80**

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	Budget 2017/2018	Actual 30-Apr-18	YTD 30-Apr-18	% Exp

Analysis of overtime per department

Description	28-Feb		31-Mar		30-Apr	
	Hours	Cost	Hours	Cost	Hours	Cost
Municipal Manager	-	-	-	-	-	-
Corporate Services	27	2 283	62	8 405	91	11 632
Financial Services	214	24 976	27	3 191	37	4 096
Technical Services	7 448	763 479	8 326	944 426	7 969	908 367
Community Services	7 064	736 490	5 171	538 342	5 822	658 648
LED & Planning	-	-	-	-	-	-
Total	**14 753**	**1 527 228**	**13 586**	**1 494 363**	**13 919**	**1 582 742**

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.