"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 31 July 2017

Executive Mayor

Municipal Manager

Revenue analysis for the month ending 31 July 2017

Revenue types		31 July 2017							One Month Ending 31 July 2017						
	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	Income + Income Ind Contribution	Income vs Levies
Property rates	71 161 000	10 811 909	9 964 299	92%	1 048 425	2 414 245	3 462 670	35%	10 811 909	9 964 299	92%	1 048 425	2 414 245	3 462 670	35%
Electricity - conventional	213 201 543	17 766 795	15 190 208	85%	411 986	9 821 245	10 233 231	67%	17 766 795	15 190 208	85%	411 986	9 821 245	10 233 231	67%
Water	105 872 000	8 822 666	8 526 372	97%	812 531	3 231 718	4 044 249	47%	8 822 666	8 526 372	97%	812 531	3 231 718	4 044 249	47%
Sanitation	47 411 000	3 950 916	3 132 464	79%	899 156	2 784 756	3 683 912	118%	3 950 916	3 132 464	79%	899 156	2 784 756	3 683 912	118%
Refuse	39 873 000	3 322 750	3 102 333	93%	713 948	2 406 456	3 120 404	101%	3 322 750	3 102 333	93%	713 948	2 406 456	3 120 404	101%
Total Direct Services	**477 518 543**	**44 675 036**	**39 915 676**	**89%**	**3 886 046**	**20 658 420**	**24 544 466**	**61%**	**44 675 036**	**39 915 676**	**89%**	**3 886 046**	**20 658 420**	**24 544 466**	**61%**
Other revenue	42 857 000	3 571 417	2 300 808	64%	-	174 137	174 137	**8%**	3 571 417	2 300 808	64%	-	174 137	174 137	**8%**
Revenue from levied services	**520 375 543**	**48 246 453**	**42 216 484**	88%	**3 886 046**	**20 832 557**	**24 718 603**	**59%**	**48 246 453**	**42 216 484**	88%	**3 886 046**	**20 832 557**	**24 718 603**	**59%**
Electricity - prepaid	98 315 457	8 192 954	-				7 824 349		8 192 954	-				7 824 349	
Revenue before operational grants	**618 691 000**	**56 439 407**	**42 216 484**	**-**	**-**	**20 832 557**	**32 542 952**		**56 439 407**	**42 216 484**	**-**	**-**	**20 832 557**	**32 542 952**	
Operational grants and subsidies	2 649 000	2 145 000				2 145 000	-		2 145 000				2 145 000	-	
Equitable share	164 092 000	68 372 000				68 372 000	-		68 372 000				68 372 000	-	
Total Revenue	**785 432 000**	**126 956 407**	**42 216 484**	-	**3 886 046**	**91 349 557**	**32 542 952**	**-**	**126 956 407**	**42 216 484**	-	**3 886 046**	**91 349 557**	**32 542 952**	**-**

Comments for July 2017 Section 71 Report.

Collection rate for July 2017 on the levied services is 59% due to to Nat. Gov claims that billed in July & receive payments in Aug or Sep.
Collection rate for the month for sanitation and refuse is 118% & 101% respectively.
The collection rate on Property rates is 35% for July 2017 due tp Nat Gov claims that are billed in July and only receive payment in Aug or Sep.
Vat is not considered as part of income in this report since it will be paid over to SARS.
Deposits and payments in advance are also excluded from revenue colleted for the month. Therefore reducing the collection rate.
Conventional electricity revenue for July 2017 is 67%.
YTD total is all levies excluding prepaid, grants and incentives on consumer acccounts/income foregone.
Total direct services collection rate against levies is 61%.

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%
Total	**35 047 158**	**16 491 434**	**47%**	**6 681 788**	**3 838 462**	**57%**	**1 030 474**	**438 377**	**43%**

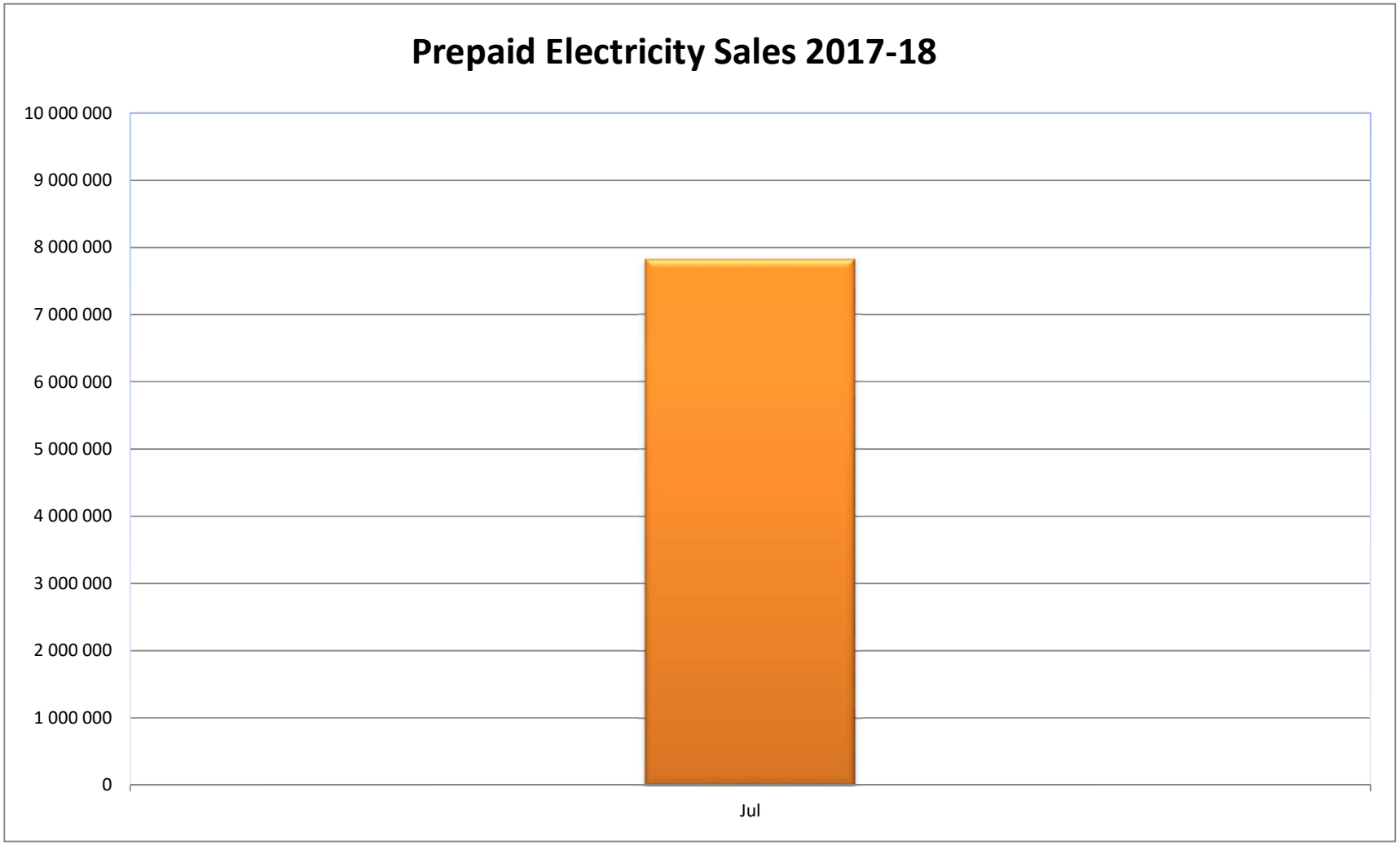
PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total
Jul	20806	6408647	7824349	482250	85	7 824 349
						7 824 349

The average collection rate for Kroonstad/Maokeng for July 2017 is 47% ,Viljoenskroon/Rammulutsi is 57% & Steynsrus/Matlwangtlwang is 43% .

Kroonstad/Maokeng generated a revenue of R16.4m for July 2017 ,Viljoenskroon/Rammolutsi's R3.8m & Steynsrus/Matlwangtlwang generated R438 377.

The revenue generated through prepaid electricity for the month is R7.7m. The electricity vendors are contributing to these sales.


Prepaid Electricity Sales 2017-18
10 000 000
9 000 000
8 000 000
7 000 000
6 000 000
5 000 000
4 000 000
3 000 000
2 000 000
1 000 000
0
Jul

Analysis of Debtors as at 31 July 2017

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water Tariffs	9 716 600	4 605 216	3 713 697	207 057 398	225 092 911
Electricity Tariffs	14 699 850	1 690 947	1 156 888	23 804 130	41 351 815
Rates (Property Rates)	9 317 359	1 133 321	848 252	27 771 507	39 070 439
Sewerage / Sanitation Tariffs	3 169 143	1 551 387	1 436 942	50 767 016	56 924 488
Refuse Removal Tariffs	2 355 132	993 477	928 690	34 912 764	39 190 063
Other	2 928 626	2 426 829	2 131 479	83 992 550	91 479 484
Total By Income Source	**42 186 710**	**12 401 177**	**10 215 948**	**428 305 365**	**493 109 200**
Debtors Age Analysis By Customer Group					
Government	13 320 459	1 746 005	1 518 419	8 048 837	24 633 720
Business	13 052 940	1 021 156	612 555	12 961 515	27 648 166
Households	11 169 664	6 909 509	5 780 555	217 061 431	240 921 159
Other	4 643 647	2 724 507	2 304 419	190 233 582	199 906 155
Total By Customer Group	**42 186 710**	**12 401 177**	**10 215 948**	**428 305 365**	**493 109 200**

Highlights	**JUL**
Services	
Councillors' debt (>90 days)	R 245 923
Officials debt (>90 days)	R 1 847 046
Sundry debtors	
Telephones (Officials & Councillors)	R 372 282
Study loans	R 108 768
Indigents	R 133 004 156
Total Debt 90 Days +	**R 428 305 365**

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	41 607 856	24 272 404	-	-	113 603 864	-	-	-	179 484 124
Loan repayments	854 000	-	-	-	-	-	-	-	854 000
Trade Creditors	3 439 713	-	-	-	-	-	-	-	3 439 713
Auditor General	-	-	-	-	-	-	-	-	-
DWS	34 412	34 412	341 741	-	-	-	-	7 398 171	7 808 735
WSSA	-	-	-	-	-	-	-	1 738 972	1 738 972
GOVERNMENT GARAGE	291 219	300 000	300 168	307 637	-	-	-	2 089 670	3 288 694
SUNDRY CREDITORS	4 799 362	147 015	300 000	-	843 989	-	-	147 015	6 237 381
Total	**51 026 562**	**24 753 831**	**941 909**	**307 637**	**114 447 853**	**-**	**-**	**11 373 828**	**202 851 620**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jul-17	YTD 31-Jul-17	Variance	% Exp
EMPLOYEE RELATED COSTS	238 672 109	22 376 943	22 376 943	216 295 166	9%
REMUNERATION OF COUNCILLORS	18 830 682	1 393 736	1 393 736	17 436 946	7%
BULK PURCHASES	233 732 049	-	-	233 732 049	0%
CONTRACTED SERVICES	97 487 198	356 104	356 104	97 131 094	0%
INVENTORY	10 377 433	1 752	1 752	10 375 681	0%
DEPRECIATION ON ASSETS	9 472 965	789 414	789 414	8 683 551	8%
CONTRIBUTIONS TO BAD DEBTS	6 257 608	26 923	26 923	6 230 685	0%
GENERAL EXPENSES	87 272 511	1 064 063	1 064 063	86 208 448	1%
TOTAL EXPENDITURE (NETT)	**702 102 555**	**26 008 935**	**26 008 935**	**676 093 620**	**4%**

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jul-17	YTD 31-Jul-17	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	217 428	-	-	217 428	0%
OS: B&A HUMAN RESOURCES	90 000	-	-	90 000	0%
OS: B&A OCCUPATIONAL HEALTH & SAFETY	210 000	-	-	210 000	0%
OS: B&A ORGANISATIONAL	5 301	-	-	5 301	0%
OS: B&A PROJECT MANAGEMENT	300 000	-	-	300 000	0%
OS: B&A RESEARCH & ADVISORY	2 418 453	-	-	2 418 453	0%
OS: B&A QUALIFICATION VERIFICATION	180 000	-	-	180 000	0%
OS: B&A VALUER	205 200	-	-	205 200	0%
OS: CATERING SERVICES	4 913 106	-	-	4 913 106	0%
OS: CLEANING SERVICES	170 000	-	-	170 000	0%
OS: ELECTRICAL	11 349 680	210 926	210 926	11 138 754	2%
OS: MEDICAL SERVICES [HEALTH SERV &	609 383	-	-	609 383	0%
OS: PERSONNEL & LABOUR	11 726 233	-	-	11 726 233	0%
OS: CONNECT/DIS-CONNECTION: ELECTICI	268 640	-	-	268 640	0%
OS: TRANSPORT SERVICES	15 915	-	-	15 915	0%
SUB TOTAL : OUTSOURCE SERVICES	**32 679 339**	**210 926**	**210 926**	**32 468 413**	**1%**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000	-	-	150 000	0%
C&PS: B&A AUDIT COMMITTEE	250 000	-	-	250 000	0%
C&PS: B&A BUSINESS & FIN MANAGEMENT	800 001	-	-	800 001	0%
C&PS: B&A MEDICAL EXAMINATIONS	500 001	-	-	500 001	0%
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 301	-	-	5 301	0%
C&PS: B&A PROJECT MANAGEMENT	4 500 000	-	-	4 500 000	0%
C&PS: I&P TOWN PLANNER	-	-	-	-	0%
C&PS: LAB SERV WATER	6 885 890	-	-	6 885 890	0%
C&PS: LEGAL COST ADVICE & LITIGATION	4 003 500	-	-	4 003 500	0%
C&PS: LEGAL COST ISSUE OF SUMMONS	-	-	-	-	0%
C&PS: LEGAL COST COLLECTION	531 300	34 794	34 794	496 506	7%
SUB TOTAL : CONSULTANT AND PROF SERV	**17 625 993**	**34 794**	**34 794**	**17 591 199**	0%
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	200 001	-	-	200 001	0%
CONTR: BUILDING CONTRACTORS	47 437	-	-	47 437	0%
CONTR: CATERING SERVICES	59 382	-	-	59 382	0%
CONTR: FIRE SERVICES	80 499	-	-	80 499	0%
CONTR: GARDENING SERVICES	900 000	-	-	900 000	0%
CONTR: INTERIOR DECORATOR	50 001	-	-	50 001	0%
CONTR: MAINT OF BUILDINGS & FACILIT	180 000	-	-	180 000	0%
CONTR: MAINTENANCE OF EQUIPMENT	16 954 312	107 264	107 264	16 847 048	1%

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Jul-17	YTD 31-Jul-17	Variance	% Exp
CONTR: MAINTENANCE OF UNSPECIFIED AS	26 713	-	-	26 713	0%
CONTR: MAINTENANCE FLEET	-	-	-	-	0%
CONTR: PEST CONTROL & FUMIGATION	-	-	-	-	0%
CONTR: PLANTS FLOWERS & OTH DECORATI	-	-	-	-	0%
CONTR: PREPAID ELECTRICITY VENDORS	1 000 000	-	-	1 000 000	0%
CONTR: SAFEGUARD & SECURITY	25 572 837	-	-	25 572 837	0%
CONTR: TRAFFIC & STREET LIGHTS	2 110 684	3 120	3 120	2 107 564	0%
CONTR: TRANSPORTATION CONTRACTOR					0%
SUB TOTAL : CONTRACTORS	**47 181 866**	**110 384**	**110 384**	**47 071 482**	0%
CONTRACTED SERVICES	**97 487 198**	**356 104**	**356 104**	**97 131 094**	0%
GENERAL EXPENSES					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	484 382	25 005	25 005	459 377	5%
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 487	1 050	1 050	7 437	12%
OC: AUDIT COST: EXTERNAL	5 135 051	-	-	5 135 051	0%
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 251 492	173 572	173 572	2 077 920	8%
OC: COMMISSION - THIRD PARTY VENDORS	5 312 587	37 030	37 030	5 275 557	1%
OC: COMM - CELL CONTRACT (SUBS & CAL	5 793	-	-	5 793	0%
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 811 705	115 183	115 183	1 696 522	6%
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 782 684	- 15 565	- 15 565	1 798 249	-1%
OC: DRIVERS LICENCES & PERMITS	4 050	-	-	4 050	0%
OC: EXT COM SERV PROV - GPS LICENCE	6 269 504	-	-	6 269 504	0%
OC: EXT COM SERV PROV - SYSTEM ADVIS	300 000	-	-	300 000	0%
OC: HIRE CHARGES	27 895 434	- 33 180	- 33 180	27 928 614	0%
OC: INSUR UNDER - EXCESS PAYMENTS	180 000	2 500	2 500	177 500	1%
OC: INSUR UNDER - PREMIUMS	3 900 000	23 453	23 453	3 876 548	1%
OC: LEARNERSHIPS & INTERNSHIPS	21 201	-	-	21 201	0%
OC: LIC - VEHICLE LIC & REGISTRATION	679 524	-	-	679 524	0%
OC: PERSONNEL AGENCY FEES (PERS RECR	90 000	-	-	90 000	0%
OC: PRINTING & PUBLICATIONS	181 187	-	-	181 187	0%
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 536 678	-	-	2 536 678	0%
OC: REMUNERATION TO WARD COMMITTEES	1 457 500	219 000	219 000	1 238 500	15%
OC: SKILLS DEVELOPMENT FUND LEVY	1 750 000	188 083	188 083	1 561 917	11%
OC: SERVITUDES & LAND SURVEYS	20 001	-	-	20 001	0%
OC: SIGNAGE	200 001	-	-	200 001	0%
OC: TOLL GATE FEES	300 000	-	-	300 000	0%
OC: TRANSPORT - FUNERALS	6 936	-	-	6 936	0%
OC: T&S DOM - ACCOMMODATION	2 953 689	219 442	219 442	2 734 247	7%
OC: T&S - NON-EMPLOYEES	50 001	-	-	50 001	0%
OC: UNIFORM & PROTECTIVE CLOTHING	2 461 719	-	-	2 461 719	0%
OC: WET FUEL	7 380 429	56 257	56 257	7 324 172	1%
OC: WORKMEN'S COMPENSATION FUND	1 250 000	-	-	1 250 000	0%
SUB TOTAL : OPERATIONAL COST	**76 680 035**	**1 011 831**	**1 011 831**	**75 668 204**	1%
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	2 497 594	-	-	2 497 594	0%
INT PAID: OVERDUE ACCOUNTS	487 450	-	-	487 450	0%
SUB TOTAL - INTEREST DIVID & RENT -	**2 985 044**	**-**	**-**	**2 985 044**	0%
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	2 781 561	1 857	1 857	2 779 704	0%
OPR LEASES: INFRA - TRANSPORTATION	1 186 764	50 375	50 375	1 136 390	4%
OPR LEASES: MACHINERY & EQUIPMENT	- 12 376	-	-	- 12 376	0%
OPR LEASES: TRANSPORT ASSETS	3 651 483	-	-	3 651 483	0%
SUB TOTAL : OPERATING LEASES	**7 607 432**	**52 232**	**52 232**	**7 555 200**	1%
GENERAL RXPENSES	**87 272 511**	**1 064 063**	**1 064 063**	**86 208 448**	1%

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Jul-17**
Cash Receipts by Source	
Property rates	1 952 190
Service charges - electricity revenue	19 495 700
Service charges - water revenue	3 308 671
Service charges - sanitation revenue	2 932 325
Service charges - refuse revenue	2 732 779
Service charges - other	2 044 455
Interest earned - outstanding debtors	138 737
Fines	-
Transfer receipts - operational	76 017 000
Other revenue	-
Cash Receipts by Source	**108 621 857**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	29 331 000
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**137 952 857**
Cash Payments by Type	
Employee related costs	22 370 543
Remuneration of councillors	1 331 816
Bulk purchases - Electricity	58 682 401
Contracted services	356 104
General expenses	46 006 930
Cash Payments by Type	**128 747 794**
Other Cash Flows/Payments by Type	
Capital assets	-
Repayment of borrowing	-
Total Cash Payments by Type	**128 747 794**
Net Increase/(Decrease) in Cash Held	**9 205 063**
Cash/cash equivalents at the month/year begin:	**4 703 809**
Cash/cash equivalents at the month/year end:	**13 908 872**

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	9100045050401
ABSA - 2	20-5824-7882	Fixed Deposit	9100045050301
ABSA - 3	91-3190-1443	Call Account	9100045060301

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance 01-Jul- 2017	**3 880.08**	**74 533.88**	**1 087 857.46**	**1 166 271.42**
Adjusted Balance	3 880.08	74 533.88	1 087 857.46	**1 166 271.42**
	-	-	11 080 348.87	11 080 348.87
Invested	-	-	30 000 000.00	30 000 000.00
Withdrawn	-	-	-19 000 000.00	-19 000 000.00
Interest earned	-	-	80 348.87	80 348.87
Balance at 31-Jul-2017	3 880.08	74 533.88	12 168 206.33	**12 246 620.29**
INTEREST EARNED	-	-	**80 348.87**	**80 348.87**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 30/06/2017	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/07/2017
Senwes	11 822	122 949	-	18 915	141 864
Senwesbel	18 130	105 154	-	-	105 154
		228 103	**-**	**18 915**	**247 018**

Report on conditional grants at 31-Jul-17

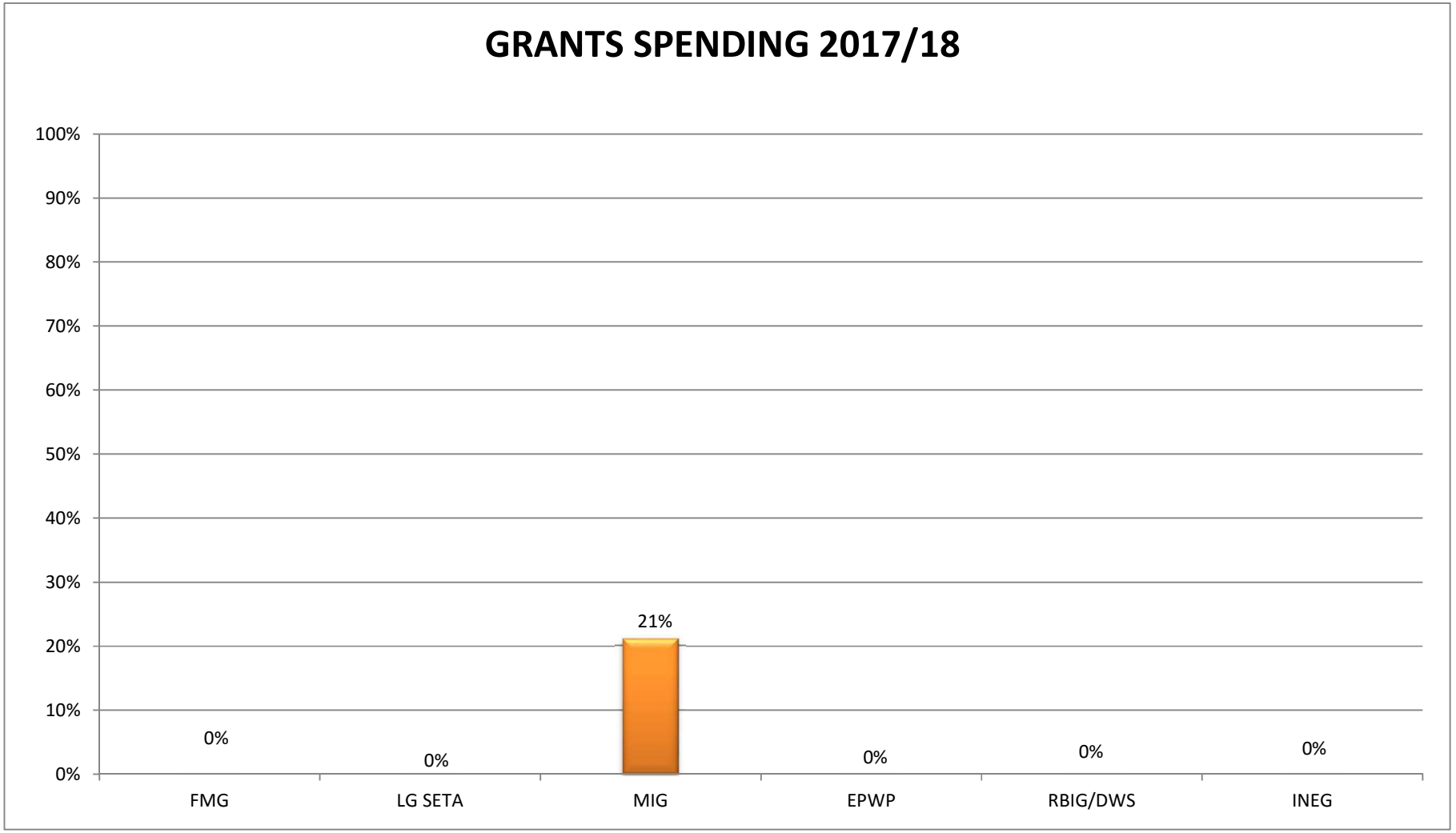
Municipality: FS201 Moqhaka

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	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	-	-	-	-	-	-	**-**
Received This Month	2 145 000	-	15 331 000	-	10 000 000	2 000 000	**27 331 000**
Total Funds Received	**2 145 000**	**-**	**15 331 000**	**-**	**10 000 000**	**2 000 000**	**27 331 000**
Spent Prior Months	-	-	-	-	-	-	**-**
Spent This Month	-	-	8 602 181	-	-	-	**8 602 181**
Total Funds Spent	-	-	8 602 181	-	-	-	**8 602 181**
Total funds Received and Not Spent	**2 145 000**	**-**	**6 728 819**	**-**	**10 000 000**	**5 000 000**	**21 728 819**
Percentage of Funds Spent	0%	0%	21%	0%	0%	0%	**13%**
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%
0%
0%
21%
0%
0%
0%
FMG
LG SETA
MIG
EPWP
RBIG/DWS
INEG

31 July 2017

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-Jul-17	YTD 31-Jul-17	% Exp
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	20	-	-	-
SM MM: SRB - LONG SERVICE	590 001	-	-	-
SUB TOTAL: MM - SAL ALLOW & SERV BEN	**590 021**	**-**	**-**	**-**
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	10	-	-	-
SUB TOTAL: CFO - SAL ALLOW & SERV BE	**10**	**-**	**-**	**-**
DTS - SALARIES ALLOW AND SERV BENEFITS				
SM DTS: SAL & ALL - BASIC SALARY	30	-	-	-
SM DTS: SRB - ENTERTAINMENT	572 954	6 250	6 250	1
SM DTS: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**572 984**	**6 250**	**6 250**	**1**
DPS - SALARIES ALLOW AND SERV BENEFITS				
SM DPS: SAL & ALL - BASIC SALARY	50 000	-	-	-
SUB TOTAL: DPS - SAL ALLOW & SERV BE	**50 000**	**-**	**-**	**-**
DCH - SALARIES ALLOW AND SERV BENEFITS				
SM DCH: SAL & ALL - BASIC SALARY	30	-	-	-
SUB TOTAL: DCH - SAL ALLOW & SERV BE	**30**	**-**	**-**	**-**
DCS - SALARIES ALLOW AND SERV BENEFITS				
SM DCS: SAL & ALL - BASIC SALARY	30	-	-	-
SUB TOTAL: DCS - SAL ALLOW & SERV BE	**30**	**-**	**-**	**-**
SUB TOTAL: SM - SAL ALLOW & SERV BEN	**1 213 075**	**6 250**	**6 250**	**1**
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 573 371	-	-	-
SM: PRB - MED: INTEREST COST	849 999	-	-	-
SUB TOTAL : SM - POST RETIREMENT BEN	**3 423 370**	**-**	**-**	**-**

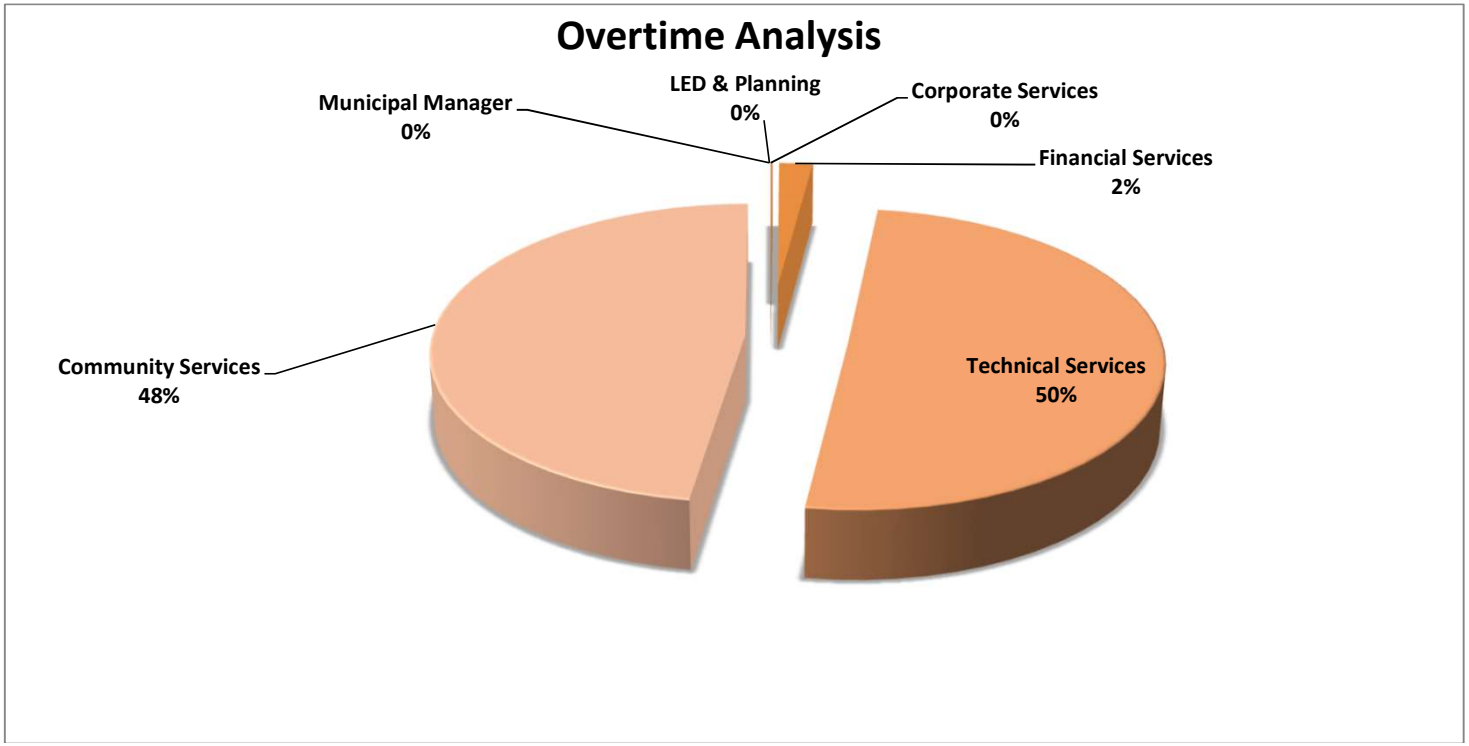
DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jul-17	YTD 31-Jul-17	% Exp
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	**4 636 445**	**6 250**	**6 250**	**0**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	142 553 574	13 755 670	13 755 670	10
MS: SAL & ALL: PERFORMANCE BASED BON	13 910 779	2 314 415	2 314 415	17
MS: ALL - CELLULAR & TELEPHONE	596 165	35 806	35 806	6
MS: HB & INC: HOUSING BENEFITS	1 706 728	96 793	96 793	6
MS: ALL - TRAVEL OR MOTOR VEHICLE	11 832 155	1 034 656	1 034 656	9
MS: OVERTIME - NON STRUCTURED	18 675 176	1 328 807	1 328 807	7
MS: SRB - STANDBY ALLOWANCE	2 346 238	131 100	131 100	6
MS: IN-KIND BENEFITS	1 757 073	120 628	120 628	7
SUB TOTAL : MS - SAL ALLOW & SERV BE	**193 377 888**	**18 817 874**	**18 817 874**	**10**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	133 026	7 116	7 116	5
MS: SOC CONTR - GROUP LIFE INSURANCE	1 916 817	143 203	143 203	7
MS: SOC CONTR - MEDICAL	15 426 102	1 205 009	1 205 009	8
MS: SOC CONTR - PENSION	21 439 253	2 074 029	2 074 029	10
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 742 578	123 312	123 312	7
SUB TOTAL : MS - SOCIAL CONTRIBUTION	**40 657 776**	**3 552 670**	**3 552 670**	**9**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	-	148	148	- 100
SUB TOTAL : MS - COST CAPITALISED TO	**-**	**148**	**148**	- 100
SUB TOTAL : MUNICIPAL STAFF	**234 035 664**	**22 370 692**	**22 370 692**	**10**
SUB TOTAL : EMPLOYEE RELATED COST	**238 672 109**	**22 376 943**	**22 376 943**	**9**

Notes:

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

DESCRIPTION	Annual Budget 2017/2018	Actual 31-Jul-17	YTD 31-Jul-17	% Exp

Analysis of overtime per department

	31-Jul	
Description	**Hours**	**Cost**
Municipal Manager	-	-
Corporate Services	18	1 380
Financial Services	216	23 852
Technical Services	5 591	603 340
Community Services	5 620	571 218
LED & Planning	-	-
Total	**11 445**	**1 199 791**

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.