"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 31 July 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 31 July 2018

Revenue types		31 July 2018							31 July 2018						
	Annual Budget 2018/2019	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	70 608 063	11 157 521	10 552 050	95%	1 912 705	2 765 607	4 678 313	44%	11 157 521	10 552 050	95%	1 912 705	2 765 607	4 678 312	44%
Electricity - conventional	201 687 958	16 807 330	15 388 369	92%	685 118	9 417 225	10 102 343	66%	16 807 330	15 388 369	92%	685 118	9 417 225	10 102 343	66%
Water	120 885 000	10 073 750	7 598 274	75%	1 892 433	2 929 827	4 822 260	63%	10 073 750	7 598 274	75%	1 892 433	2 929 827	4 822 260	63%
Sanitation	41 922 000	3 493 500	3 466 548	99%	1 130 092	4 059 372	5 189 463	150%	3 493 500	3 466 548	99%	1 130 092	4 059 372	5 189 464	150%
Refuse	35 315 000	2 942 917	2 383 116	81%	866 908	2 291 675	3 158 583	133%	2 942 917	2 383 116	81%	866 908	2 291 675	3 158 583	133%
Total Direct Services	**470 418 021**	**44 475 017**	**39 388 357**	**89%**	**6 487 256**	**21 463 706**	**27 950 962**	**71%**	**44 475 018**	**39 388 357**	**89%**	**6 487 256**	**21 463 706**	**27 950 962**	**71%**
Other revenue	46 740 937	3 824 750	2 275 603	59%	-	2 325 846	2 325 846	102%	3 824 750	2 275 603	59%	-	2 325 846	2 325 846	**102%**
Revenue from levied services	**517 158 958**	**48 299 767**	**41 663 960**	**86%**	**6 487 256**	**23 789 552**	**30 276 808**	**73%**	**48 299 768**	**41 663 960**	**86%**	**6 487 256**	**23 789 552**	**30 276 808**	**73%**
Electricity - prepaid	*102 104 042*	*8 508 670*	*9 283 058*	109%	*569 347*	*9 283 058*	*9 852 405*	*106%*	*8 508 670*	*9 283 058*	**109%**	*569 347*	*9 283 058*	*9 852 405*	*106%*
Revenue before operational grants	**619 263 000**	**56 808 437**	**50 947 018**	**90%**	**7 056 603**	**33 072 610**	**40 129 213**	**79%**	**56 808 438**	**50 947 018**	**90%**	**7 056 603**	**33 072 610**	**40 129 213**	**79%**
Operational grants and subsidies	2 758 000	-				-	-		2 758 000	-		-	-	-	0%
Equitable share	185 144 000	77 143 000	77 143 000		-	77 143 000	77 143 000	-	77 143 000	77 143 000		-	77 143 000	77 143 000	100%
Total Revenue	**807 165 000**	**133 951 437**	**128 090 018**	-	**7 056 603**	**110 215 610**	**117 272 213**	**92%**	**136 709 438**	**128 090 018**	**94%**	**7 056 603**	**110 215 610**	**117 272 213**	**92%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 150% and 133% respectively.

The collection rate on Property rates is 44% due to once July off billing for National Government & Rural Development that is payable before 30 September each year.

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

Conventional electricity revenue for July 2018 is 66%. Old tariffs used to bill in July and statements did not reach all account holders due to Post Office strike and late order.

Total direct services collection rate against levies is 71% for the month of July 2018.

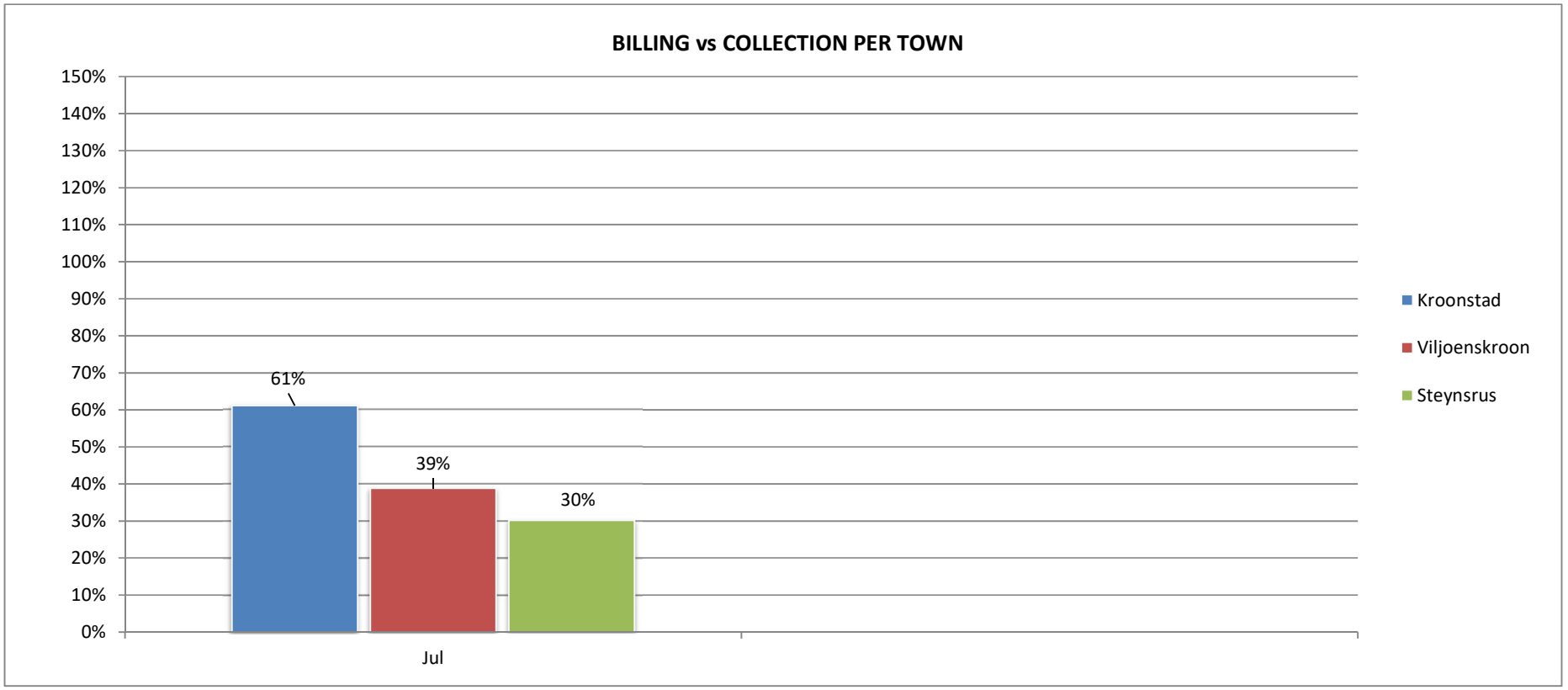
Indigents Contribution for Prepaid is 532 400 units x tariff 0.9127 = R485 921 + R83 426 (FBE in Eskom supplied Areas) = R569 347

Income versus Levies is low because of annual once off billing of Property rates.

Province paid R5 052 118.11 for Refuse and Sewerage in July, hence high collection %.

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

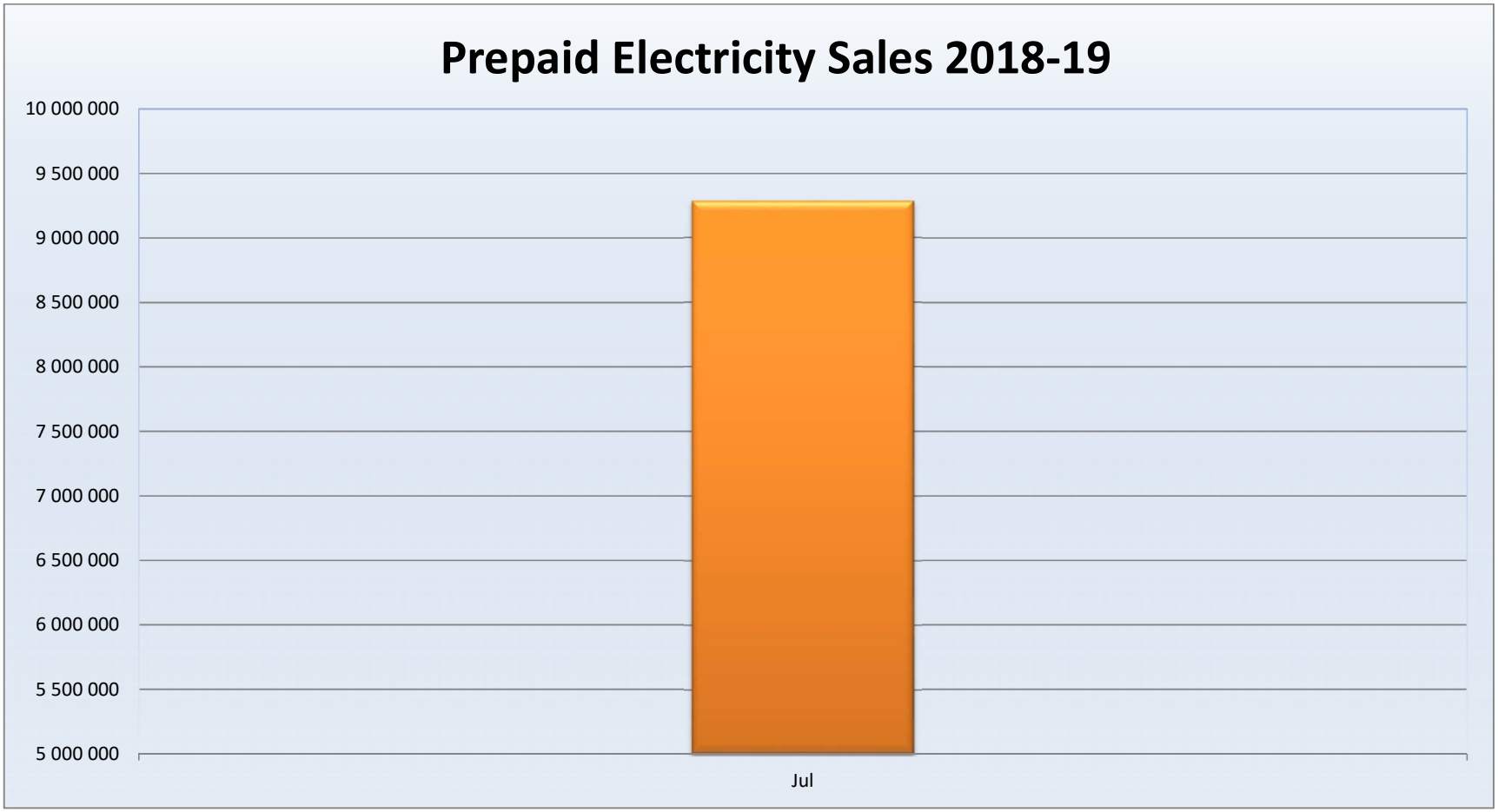
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	40 896 936	24 991 365	61%	10 459 414	4 060 890	39%	1 347 610	406 364	30%
Total	**40 896 936**	**24 991 365**	**61%**	**10 459 414**	**4 060 890**	**39%**	**1 347 610**	**406 364**	**30%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total	% Movement
Jul	127836	7130818	9283057.52	532400	83.51	9 283 058	9%
						9 283 058	

The average collection rate for Kroonstad/Maokeng for July 2018 is 61% ,Viljoenskroon/Rammulutsi is 39% & Steynsrus/Matlwangtlwang is 30% . Kroonstad/Maokeng generated a revenue of R25m for July 2018 ,Viljoenskroon/Rammolutsi's R4m & Steynsrus/Matlwangtlwang generated R406 364. The revenue generated through prepaid electricity for the month is R9.3m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 31 July 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	9 577 233	7 489 953	5 453 264	284 890 423	307 410 873
Electricity	16 931 991	3 254 299	1 535 881	21 241 137	42 963 308
Property Rates	10 267 753	1 525 913	1 141 210	40 015 255	52 950 131
Sewerage	3 927 779	2 292 598	2 076 923	75 866 615	84 163 915
Refuse Removal	2 695 341	1 618 991	1 426 052	53 087 342	58 827 726
Other	1 090 538	800 067	710 992	37 785 802	40 387 399
Total By Income Source	**44 490 635**	**16 981 821**	**12 344 322**	**512 886 574**	**586 703 352**
Debtors Age Analysis By Customer Group					
Government	11 822 358	3 557 974	1 881 752	11 551 300	28 813 384
Business	15 452 107	2 046 118	912 829	16 419 681	34 830 735
Households	12 644 471	8 125 070	6 266 679	312 618 336	339 654 556
Other	4 571 699	3 252 659	3 283 062	172 297 257	183 404 677
Total By Customer Group	**44 490 635**	**16 981 821**	**12 344 322**	**512 886 574**	**586 703 352**

Total Debtors as at 30 June 2018	**570 527 144**
% Increase / (Decrease) in Debtors	**3%**

Highlights	**June**	**Jul**	**% Change**
Services			
Councillors' debt (>90 days)	R 228 619	R 224 049	-2%
Officials debt (>90 days)	R 1 966 168	R 2 132 257	8%
Sundry debtors			
Telephones (Officials & Councillors)	R 391 572	R 400 695	2%
Study loans	R 118 128	R 118 975	1%
Indigents	**R 183 527 550**	**R 189 304 365**	**3%**
Total Debt 90 Days +	**R 511 734 291**	**R 512 886 574**	**0%**

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	35 710 340	31 041 362	-	-	-	-	-	173 422 720	240 174 422
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	3 054 390	355 607	-	-	-	-	-	-	3 409 997
Auditor General	77 567	294 839	34 985	46 217	41 542	1 875 817	-	-	2 370 967
DWS	34 412	34 412	341 741	-	-	-	-	7 275 953	7 686 517
GOVERNMENT GARAGE	330 057	557 330	263 151	6 045 476	-	-	-	-	7 196 014
Total	**39 206 766**	**32 283 550**	**639 877**	**6 091 693**	**41 542**	**1 875 817**	**-**	**180 698 673**	**260 837 917**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jul-18	YTD 31-Jul-18	Variance	% Exp
EMPLOYEE RELATED COSTS	267 548 781	21 327 801	21 327 801	246 220 980	8
REMUNERATION OF COUNCILLORS	18 192 324	1 585 776	1 585 776	16 606 548	9
CONTRACTED SERVICES	105 737 582	1 551 089	1 551 089	104 186 493	1
INVENTORY	10 706 075	71 719	71 719	10 634 356	1
BULK PURCHASES	251 236 583	17 708	17 708	251 218 875	
CONTRIBUTIONS TO BAD DEBTS	10 132 804	844 400	844 400	9 288 404	8
DEPRECIATION ON ASSETS	32 881 133	2 740 094	2 740 094	30 141 039	8
GENERAL EXPENSES	94 137 724	3 499 279	3 499 279	90 638 445	4
TOTAL EXPENDITURE (NETT)	**790 573 006**	**31 637 867**	**31 637 867**	**758 935 139**	**4**

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Jul-18	YTD 31-Jul-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	252 480			252 480	
OS: B&A HUMAN RESOURCES	94 680			94 680	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	207 200			207 200	
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	82 915	82 915	1 606 585	5
OS: B&A QUALIFICATION VERIFICATION	31 560			31 560	
OS: B&A VALUER	215 870	26 000	26 000	189 870	12
OS: CATERING SERVICES	7 332 344	8 329	8 329	7 324 016	0
OS: CLEANING SERVICES	178 840			178 840	
OS: ELECTRICAL	12 634 184	279 834	279 834	12 354 350	2
OS: MEDICAL SERVICES [HEALTH SERV &	641 071			641 071	
OS: PERSONNEL & LABOUR	7 358 159	84 645	84 645	7 273 514	1
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609			282 609	
OS: TRANSPORT SERVICES	16 743			16 743	
SUB TOTAL : OUTSOURCE SERVICES	**31 151 259**	**481 723**	**481 723**	**30 669 536**	**2**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	157 800			157 800	
C&PS: B&A AUDIT COMMITTEE	250 000	31 628	31 628	218 372	13
C&PS: B&A BUSINESS & FIN MANAGEMENT	280 534			280 534	
C&PS: B&A MEDICAL EXAMINATIONS	663 057			663 057	
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 620			5 620	
C&PS: B&A PROJECT MANAGEMENT	4 734 000	1 875	1 875	4 732 125	0
C&PS: LAB SERV WATER	7 243 956	231 201	231 201	7 012 755	3
C&PS: LEGAL COST ADVICE & LITIGATION	4 378 487	358 082	358 082	4 020 405	8
C&PS: LEGAL COST COLLECTION	558 928			558 928	
SUB TOTAL : CONSULTANT AND PROF SERV	18 272 382	622 786	622 786	17 649 596	3
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			80 499	
CONTR: GARDENING SERVICES	999 400			999 400	
CONTR: INTERIOR DECORATOR	15 780			15 780	
CONTR: MAINT OF BUILDINGS & FACILIT	189 360	19 745	19 745	169 615	10
CONTR: MAINTENANCE OF EQUIPMENT	1 896 484	35 682	35 682	1 860 802	2
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 750 397	24 800	24 800	3 725 597	1
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102			28 102	

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Jul-18	YTD 31-Jul-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	10 954 279	263 543	263 543	10 690 737	2
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000			5 260 000	
CONTR: SAFEGUARD & SECURITY	29 322 103			29 322 103	
CONTR: TRAFFIC & STREET LIGHTS	3 377 640	102 810	102 810	3 274 830	3
SUB TOTAL : CONTRACTORS	**56 313 941**	**446 579**	**446 579**	**55 867 362**	**1**
CONTRACTED SERVICES	**105 737 582**	**1 551 089**	**1 551 089**	**104 186 493**	**1**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	435 229	3 212	3 212	432 017	1
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 996			8 996	
OC: AUDIT COST: EXTERNAL	6 311 357			6 311 357	
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 282 840	236 386	236 386	2 046 454	10
OC: COMMISSION - THIRD PARTY VENDORS	5 536 242	61 783	61 783	5 474 459	1
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 810 206			1 810 206	
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256			1 250 256	
OC: DRIVERS LICENCES & PERMITS	3 156			3 156	
OC: EXT COM SERV PROV - GPS LICENCE	4 478 339	1 195 901	1 195 901	3 282 438	27
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600	12 552	12 552	303 048	4
OC: HIRE CHARGES	32 499 151	1 246 833	1 246 833	31 252 318	4
OC: INSUR UNDER - EXCESS PAYMENTS	300 000	17 391	17 391	282 609	6
OC: INSUR UNDER - PREMIUMS	3 400 000	3 410	3 410	3 396 590	0
OC: LEARNERSHIPS & INTERNSHIPS	122 473			122 473	
OC: LIC - VEHICLE LIC & REGISTRATION	650 493			650 493	
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543			7 543	
OC: PERSONNEL AGENCY FEES (PERS RECR	94 680			94 680	
OC: PRINTING & PUBLICATIONS	1 125 139	3 959	3 959	1 121 180	0
OC: PROFESSIONAL BODIES M/SHIP & SUB	3 103 345	870	870	3 102 475	0
OC: REMUNERATION TO WARD COMMITTEES	1 533 290	78 000	78 000	1 455 290	5
OC: ROAD WORTHY TEST FLEET	550 000			550 000	
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	188 074	188 074	1 652 926	10
OC: SERVITUDES & LAND SURVEYS	21 040			21 040	
OC: SIGNAGE	257 253			257 253	
OC: SMALL DIFFERENCES TOLERANCES		0	0	- 0	
OC: TOLL GATE FEES	1 578			1 578	
OC: T&S DOM - ACCOMMODATION	2 656 667	276 421	276 421	2 380 246	10
OC: T&S - NON-EMPLOYEES	53 001			53 001	
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734			4 734	
OC: UNIFORM & PROTECTIVE CLOTHING	2 433 636	6 546	6 546	2 427 090	0
OC: WET FUEL	10 242 065	154 945	154 945	10 087 120	2
OC: WORKMEN'S COMPENSATION FUND	1 315 000			1 315 000	
SUB TOTAL : OPERATIONAL COST	84 644 309	3 486 283	3 486 283	81 158 026	4
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	2 627 469			2 627 469	
INT PAID: OVERDUE ACCOUNTS	512 797			512 797	
SUB TOTAL - INTEREST DIVID & RENT -	3 140 266			3 140 266	
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	1 361 625	2 006	2 006	1 359 619	0
OPR LEASES: INFRA - TRANSPORTATION	1 248 476	10 991	10 991	1 237 485	1
OPR LEASES: TRANSPORT ASSETS	3 743 048			3 743 048	
SUB TOTAL : OPERATING LEASES	6 353 149	12 997	12 997	6 340 152	0
GENERAL EXPENSES	**94 137 724**	**3 499 279**	**3 499 279**	**90 638 445**	**4**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Jul-18**
Cash Receipts by Source	
Property rates	2 670 131
Service charges - electricity revenue	20 836 946
Service charges - water revenue	2 806 264
Service charges - sanitation revenue	4 226 866
Service charges - refuse revenue	2 533 843
Service charges - other	-
Interest earned - external investments	110 156
Interest earned - outstanding debtors	256 163
Fines	-
Transfer receipts - operational	77 143 000
Other revenue	941 845
Cash Receipts by Source	**111 525 214**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	24 326 000
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**135 851 214**
Cash Payments by Type	
Employee related costs	21 327 800
Remuneration of councillors	1 585 776
Bulk purchases - Electricity	40 507 524
Contracted services	1 551 088
General expenses	41 412 003
Cash Payments by Type	**106 384 191**
Other Cash Flows/Payments by Type	
Capital assets	2 940 306
Repayment of borrowing	-
Total Cash Payments by Type	**109 324 497**
Net Increase/(Decrease) in Cash Held	**26 526 717**
Cash/cash equivalents at the month/year begin:	**4 753 945**
Cash/cash equivalents at the month/year end:	**31 280 662**
Cash Book Balance (GL)	**-41 731 841**

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 01-Jul- 2018	**4 121.40**	**80 236.40**	**40 411.89**	**124 769.69**
	-	-	31 436 156.84	31 436 156.84
Invested			35 326 000.00	35 326 000.00
Withdrawn			-4 000 000.00	-4 000 000.00
Interest earned			110 156.84	110 156.84
Balance at 31-Jul-2018	**4 121.40**	**80 236.40**	**31 476 568.73**	**31 560 926.53**
INTEREST EARNED	**-**	**-**	**110 156.84**	**110 156.84**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 30/06/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/07/2018
Senwes	11 822	124 131	-	R -8 275.40	115 856
Senwesbel	18 130	81 585	-	R 8 158.50	89 744
		205 716	**-**	**-117**	**205 599**

Report on conditional grants at

31-Jul-18

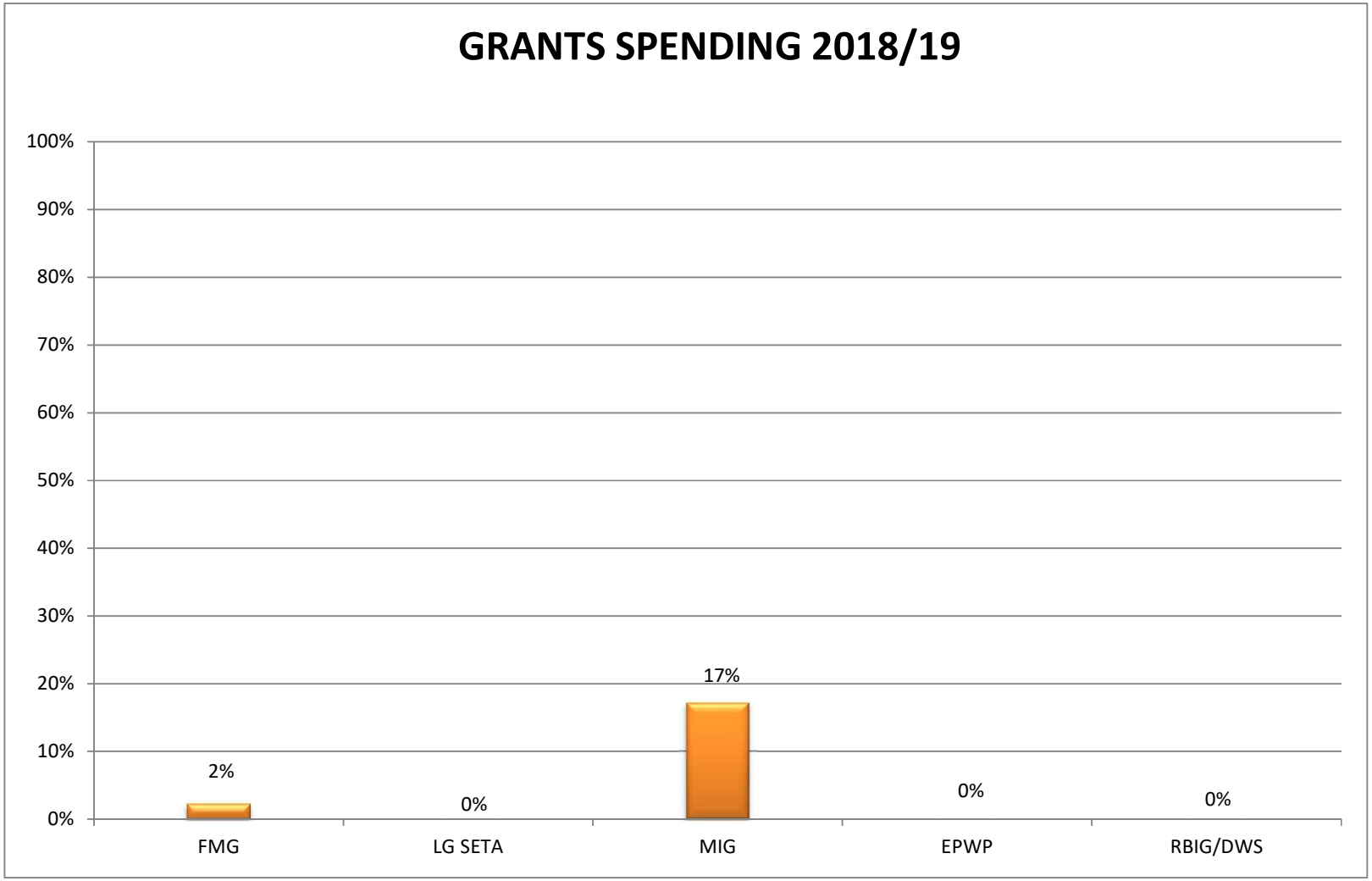
Municipality: **FS201 Moqhaka**

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)	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**	**-**	**-**	**-**	**-**
Received Prior Months	-	-	-	-	-	**-**
Received This Month	-	-	20 326 000	-	4 000 000	**24 326 000**
Total Funds Received	**-**	**479 269**	**20 326 000**	**-**	**4 000 000**	**24 326 000**
Spent Prior Months	-	-	-	-	-	**-**
Spent This Month	50 094		3 478 820			**3 478 820**
Total Funds Spent	50 094	-	3 478 820	-	-	**3 478 820**
Total funds Received and Not Spent	**-50 094**	**479 269**	**16 847 180**	**-**	**4 000 000**	**20 847 180**
Percentage of Funds Spent	2%	0%	17%	0%	0%	14%
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%
2%
0%
17%
0%
0%
FMG
LG SETA
MIG
EPWP
RBIG/DWS

31 July 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 2018/2019	Actual 31-Jul-18	YTD 31-Jul-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	21			
SM MM: SRB - LONG SERVICE	620 681			
SUB TOTAL: MM - SAL ALLOW & SERV BEN	**620 702**			
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	11			
SUB TOTAL: CFO - SAL ALLOW & SERV BE	**11**			
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	32			
SM D01: SRB - ENTERTAINMENT	603 008	4 369	4 369	1
SM D01: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**603 040**	**4 369**	**4 369**	**1**
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	52 600			
SUB TOTAL: DPS - SAL ALLOW & SERV BE	**52 600**			
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	1 400 000			
SM D04: SAL & ALL - PERFORM BASED B	**117 000**			
SM D04: ALLOW - CELLULAR & TELEPHONE	9 600			
SM D04: ALLOW - HOUSING BENEFITS	**10 320**			
SM D04: ALLOW - TRAVEL OR MOTOR VEHI	236 700			
SUB TOTAL: DCS - SAL ALLOW & SERV BE	1 773 620			
SUB TOTAL: SM - SAL ALLOW & SERV BEN	3 049 973	4 369	4 369	0
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187			
SM: PRB - MED: INTEREST COST	894 200			

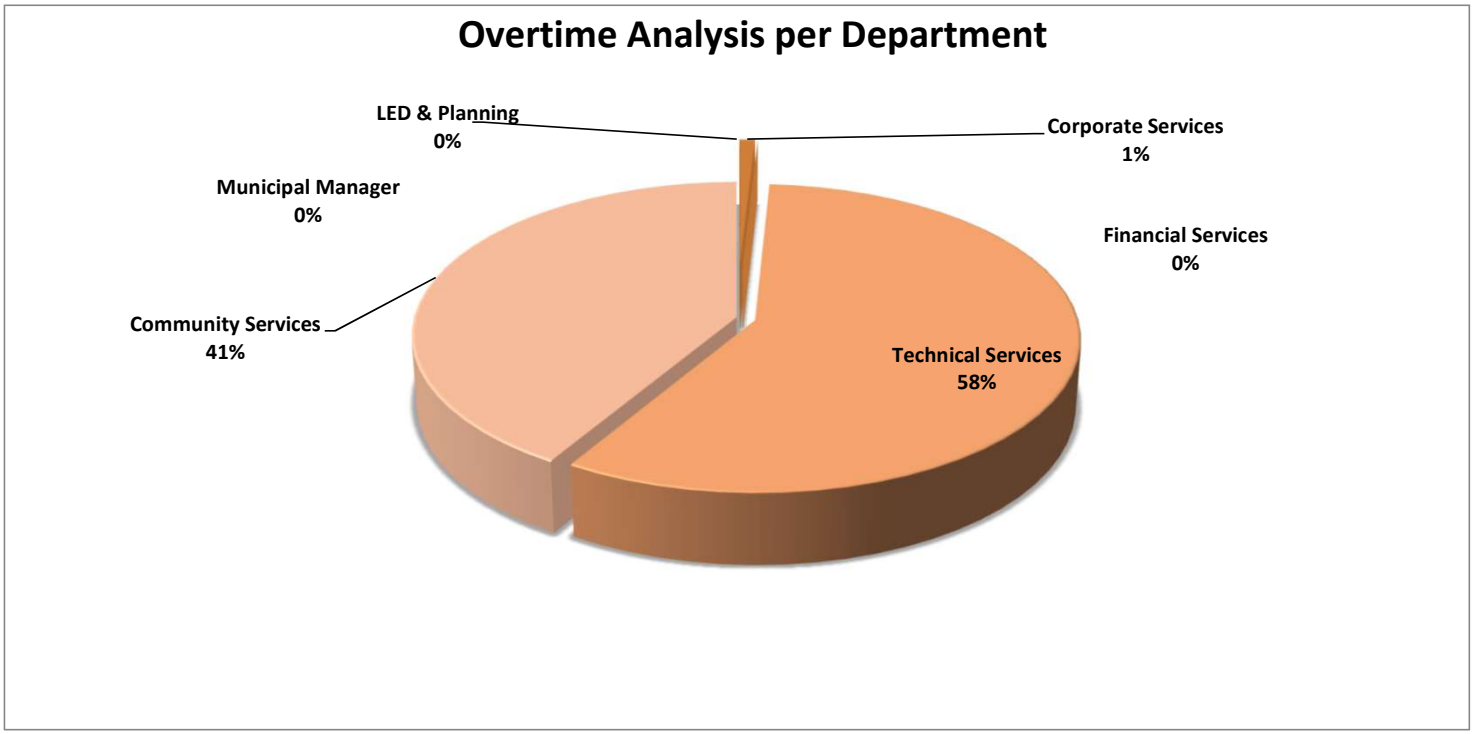
DESCRIPTION	Budget 2018/2019	Actual 31-Jul-18	YTD 31-Jul-18	% Exp
SUB TOTAL : SM - POST RETIREMENT BEN	**3 601 387**			
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	6 651 360	4 369	4 369	0
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	154 302 623	12 216 807	12 216 807	8
MS: SAL & ALL: PERFORMANCE BASED BON	15 426 185	2 311 917	2 311 917	15
MS: ALL - CELLULAR & TELEPHONE	798 935	1 563 561	1 563 561	196
MS: HB & INC: HOUSING BENEFITS	1 676 647	102 260	102 260	6
MS: ALL - TRAVEL OR MOTOR VEHICLE	15 153 009	1 130 614	1 130 614	7
MS: OVERTIME - NON STRUCTURED	18 930 126			
MS: SRB - STANDBY ALLOWANCE	2 371 254	182 453	182 453	8
MS: IN-KIND BENEFITS	2 347 517			
MS: SRB - NON PENSIONABLE	1 249			
SUB TOTAL : MS - SAL ALLOW & SERV BE	211 007 545	17 507 612	17 507 612	8
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	767 849	7 652	7 652	1
MS: SOC CONTR - GROUP LIFE INSURANCE	1 861 210	120 706	120 706	6
MS: SOC CONTR - MEDICAL	**21 069 914**	**1 280 557**	**1 280 557**	**6**
MS: SOC CONTR - PENSION	24 244 611	2 163 082	2 163 082	9
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 946 292	124 480	124 480	6
SUB TOTAL : MS - SOCIAL CONTRIBUTION	**49 889 876**	**3 696 477**	**3 696 477**	**7**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		**119 342**	**119 342**	
SUB TOTAL : MS - COST CAPITALISED TO		**119 342**	**119 342**	
SUB TOTAL : MUNICIPAL STAFF	**260 897 421**	**21 323 431**	**21 323 431**	**8**
SUB TOTAL : EMPLOYEE RELATED COST	**267 548 781**	**21 327 801**	**21 327 801**	**8**

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 2018/2019	Actual 31-Jul-18	YTD 31-Jul-18	% Exp

Analysis of overtime per department

	31-Jul-18	
Description	**Hours**	**Cost**
Municipal Manager	-	-
Corporate Services	95	12 351
Financial Services	-	-
Technical Services	6 950	803 814
Community Services	5 019	574 620
LED & Planning	-	-
Total	**12 064**	**1 390 784**

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.