"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 31 August 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 31 August 2018

Revenue types		31 August 2018							Two Months Ending 31 August 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	5 404 595	4 560 438	84%	1 912 705	3 207 318	5 120 023	112%	16 562 116	15 112 488	91%	3 825 410	5 972 925	9 798 335	65%
Electricity - conventional	201 687 958	16 807 330	14 042 906	84%	685 118	13 425 717	14 110 835	100%	33 614 660	29 431 275	88%	1 370 236	23 528 060	24 898 296	85%
Water	120 885 000	10 073 750	8 735 162	87%	1 892 433	3 119 353	5 011 786	57%	20 147 500	16 333 436	81%	1 892 433	6 049 180	7 941 613	49%
Sanitation	41 922 000	3 493 500	3 425 233	98%	1 130 092	1 854 130	2 984 221	87%	6 987 000	6 891 781	99%	1 130 092	5 913 502	7 043 594	102%
Refuse	35 315 000	2 942 917	2 411 784	82%	866 908	1 221 430	2 088 338	87%	5 885 834	4 794 900	81%	866 908	3 515 105	4 382 013	91%
Total Direct Services	**470 418 021**	**38 722 091**	**33 175 523**	**86%**	**6 487 256**	**22 827 948**	**29 315 204**	**88%**	**83 197 110**	**72 563 880**	**87%**	**9 085 079**	**44 978 772**	**54 063 851**	**75%**
Other revenue	46 740 937	3 824 750	3 533 688	92%	-	2 721 294	2 721 294	77%	7 649 500	5 809 291	76%	-	5 047 140	5 047 140	**87%**
Revenue from levied services	**517 158 958**	**42 546 841**	**36 709 211**	**86%**	**6 487 256**	**25 549 242**	**32 036 498**	**87%**	**90 846 610**	**78 373 171**	**86%**	**9 085 079**	**50 025 912**	**59 110 991**	**75%**
Electricity - prepaid	*102 104 042*	*8 508 670*	*8 743 915*	103%	*579 413*	*8 743 915*	*9 323 328*	*107%*	*17 017 340*	*18 026 973*	**106%**	*1 148 760*	*18 026 973*	*19 175 733*	*106%*
Revenue before operational grants	**619 263 000**	**51 055 511**	**45 453 125**	**89%**	**7 066 669**	**34 293 157**	**41 359 826**	**91%**	**107 863 950**	**96 400 144**	**89%**	**10 233 839**	**68 052 885**	**78 286 724**	**81%**
Operational grants and subsidies	2 758 000	-				-	-		2 758 000	2 215 000		-	2 215 000	2 215 000	80%
Equitable share	185 144 000	-	-		-	-	-	-	77 143 000	77 143 000		-	77 143 000	77 143 000	100%
Total Revenue	**807 165 000**	**51 055 511**	**45 453 125**	-	**7 066 669**	**34 293 157**	**41 359 826**	**91%**	**187 764 950**	**175 758 144**	**94%**	**10 233 839**	**147 410 885**	**157 644 724**	**90%**

Comments on Section 71 Report.

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

The collection rate on Property rates is 112% due to a paymeny made by National Government and 65% for two months.

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

Conventional electricity revenue for August 2018 is 100% and 85% for two months.

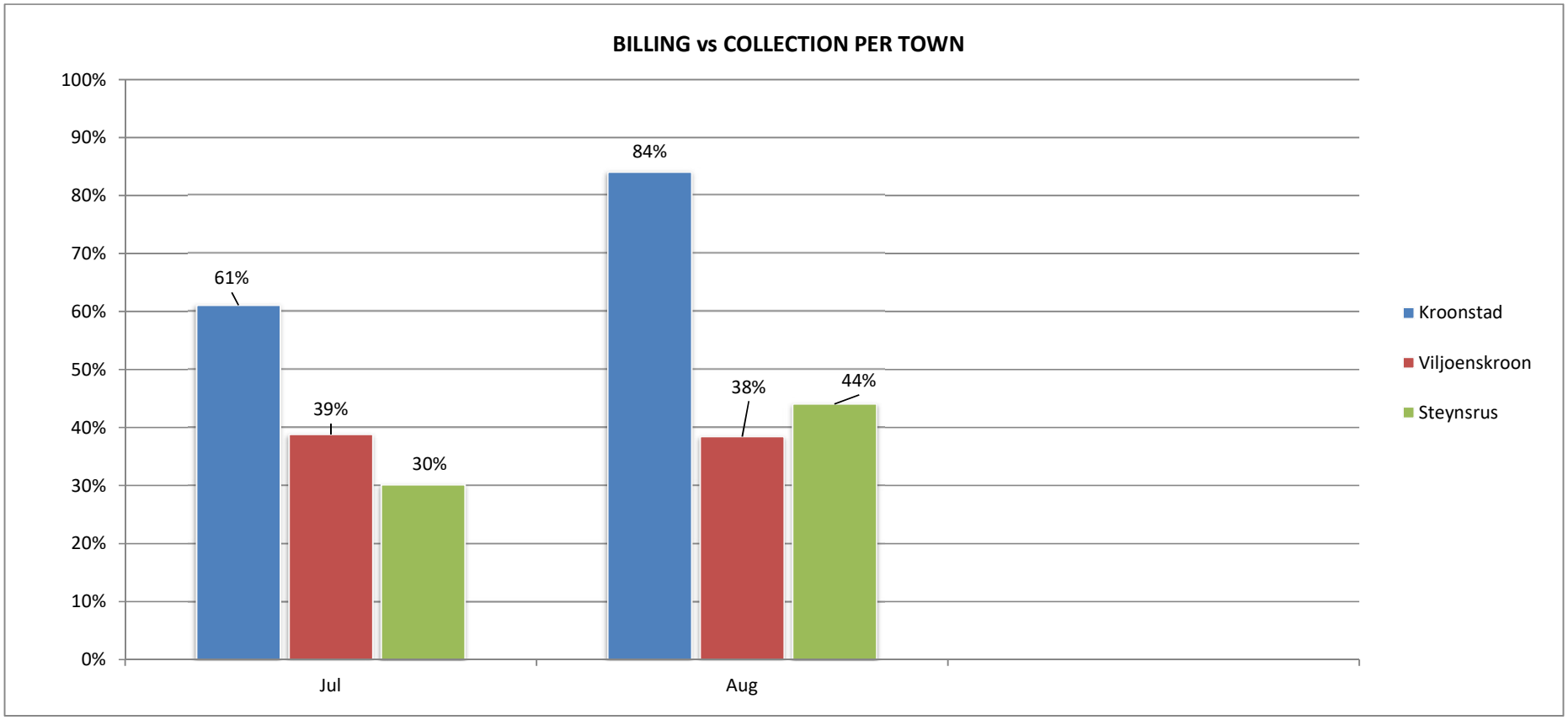
Total direct services collection rate against levies is 88% for the month of August 2018 and 75% for two months.

Indigents Contribution for Prepaid is 538 200 units x tariff 0.9127 = R491 215 + R88 197.58 (FBE in ESKOM Supplied Areas) = R579 412.58

Income versus Levies is 91% for August 2018 and 90% for two months.

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

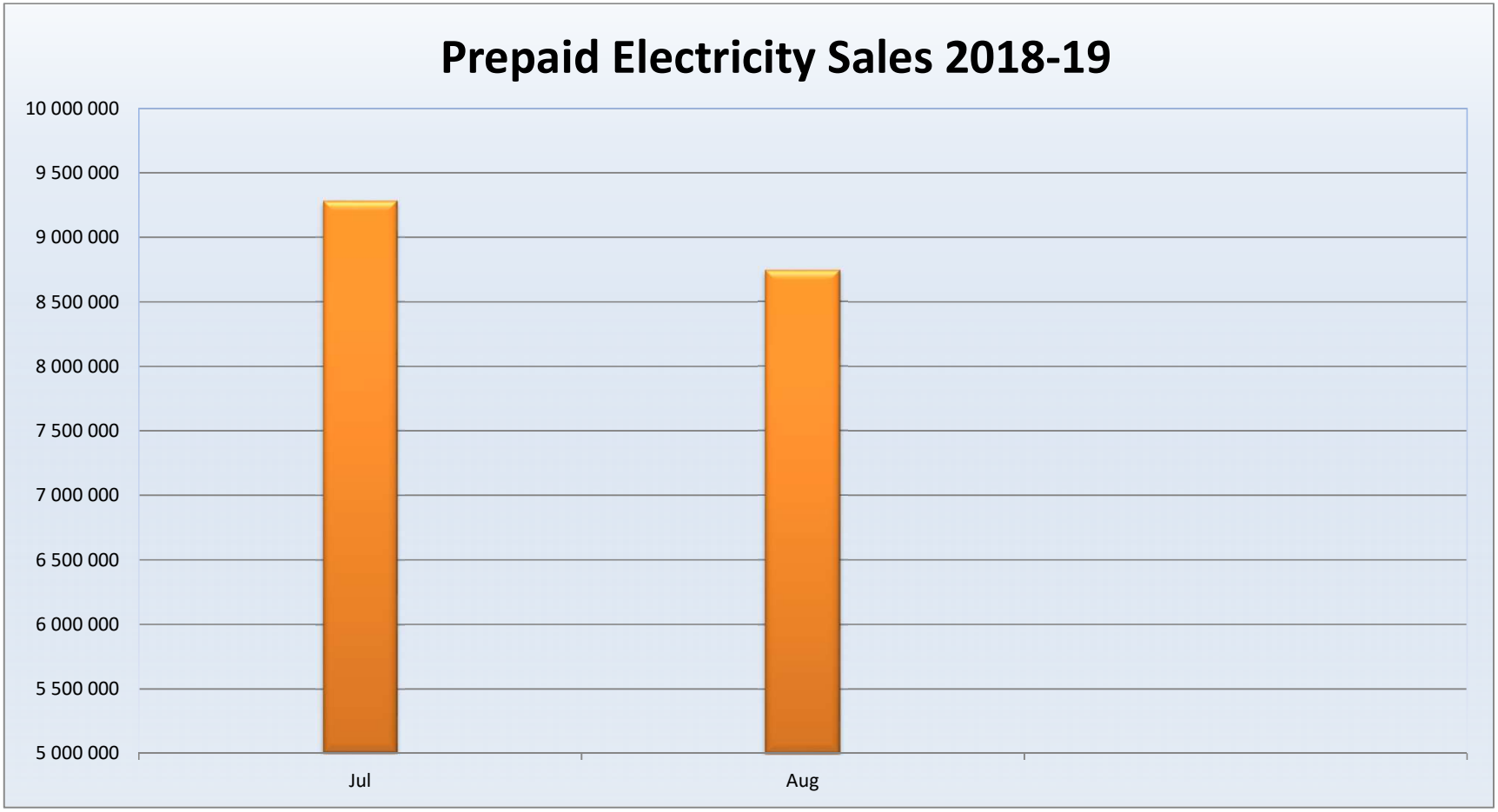
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	40 896 936	24 991 365	61%	10 459 414	4 060 890	39%	1 347 610	406 364	30%
Aug	34 084 814	28 646 847	84%	9 544 569	3 669 168	38%	1 211 993	534 060	44%
Total	**74 981 750**	**53 638 212**	**73%**	**20 003 983**	**7 730 058**	**39%**	**2 559 603**	**940 424**	**37%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total	% Movement
Jul	127836	7130818	9 283 058	532400	83.51	9 283 058	9%
Aug	121870	6747241	8743914.57	538200	82.51	8 743 915	3%
						18 026 973	

The average collection rate for Kroonstad/Maokeng for August 2018 is 84% ,Viljoenskroon/Rammulutsi is 38% & Steynsrus/Matlwangtlwang is 44% .
Kroonstad/Maokeng generated a revenue of R28.6m for August 2018 ,Viljoenskroon/Rammolutsi's R3.7m & Steynsrus/Matlwangtlwang generated R534 060.
The revenue generated through prepaid electricity for the month is R8.7m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 31 August 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	10 632 429	7 838 478	6 550 414	288 706 952	313 728 273
Electricity	15 030 315	5 397 843	1 617 134	21 602 179	43 647 471
Property Rates	4 376 987	8 359 575	1 121 535	40 445 154	54 303 251
Sewerage	3 805 146	2 745 251	2 077 683	77 306 226	85 934 306
Refuse Removal	2 654 126	1 853 040	1 476 314	54 187 408	60 170 888
Other	1 559 343	968 212	780 334	38 013 328	41 321 217
Total By Income Source	**38 058 346**	**27 162 399**	**13 623 414**	**520 261 247**	**599 105 406**
Debtors Age Analysis By Customer Group					
Government	4 977 874	10 294 570	2 186 079	12 916 108	30 374 631
Business	14 519 652	3 700 389	994 218	15 786 304	35 000 563
Households	13 012 238	9 288 688	7 353 545	258 325 939	287 980 410
Other	5 548 582	3 878 752	3 089 572	233 232 896	245 749 802
Total By Customer Group	**38 058 346**	**27 162 399**	**13 623 414**	**520 261 247**	**599 105 406**

Total Debtors as at 31 July 2018	**586 703 352**
% Increase / (Decrease) in Debtors	**2%**

Highlights	**June**	**Jul**	**% Change**	**Aug**	**% Change**
Services					
Councillors' debt (>90 days)	R 228 619	R 224 049	-2%	R 222 786	-1%
Officials debt (>90 days)	R 1 966 168	R 2 132 257	8%	R 2 154 890	1%
Sundry debtors					
Telephones (Officials & Councillors)	R 391 572	R 400 695	2%	R 403 478	1%
Study loans	R 118 128	R 118 975	1%	R 119 822	1%
Indigents	**R 183 527 550**	**R 189 304 365**	**3%**	**R 189 919 121**	0%
Total Debt 90 Days +	**R 511 734 291**	**R 512 886 574**	**0%**	**R 520 261 247**	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	33 784 622	35 710 340	19 041 362	-	-	-	-	173 422 720	261 959 044
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	7 076 650	1 210 812	670 145	-	-	-	-	406 078	9 363 685
Auditor General	453 980	23 006	77 567	294 838	34 985	1 170 577	-	-	2 054 953
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	**41 679 721**	**37 535 900**	**20 393 966**	**6 340 314**	**34 985**	**1 170 577**	**-**	**181 104 751**	**288 260 213**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Aug-18	YTD 31-Aug-18	Variance	% Exp
EMPLOYEE RELATED COSTS	267 548 781	22 315 146	43 642 947	223 905 834	16
REMUNERATION OF COUNCILLORS	18 192 324	1 616 980	3 202 756	14 989 568	18
CONTRACTED SERVICES	105 737 582	3 306 415	4 857 504	100 880 078	5
INVENTORY	10 706 075	373 945	445 665	10 260 410	4
BULK PURCHASES	251 236 583	21 422 509	21 440 217	229 796 366	9
CONTRIBUTIONS TO BAD DEBTS	10 132 804	844 400	1 688 801	8 444 003	17
DEPRECIATION ON ASSETS	32 881 133	2 740 094	5 480 189	27 400 944	17
GENERAL EXPENSES	94 137 724	2 472 523	5 971 802	88 165 922	6
TOTAL EXPENDITURE (NETT)	**790 573 006**	**55 092 013**	**86 729 880**	**703 843 126**	**11**

DESCRIPTION	Annual Budget 2018/2019	Actual 31-Aug-18	YTD 31-Aug-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	252 480	70 000	70 000	182 480	28
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	95 430	178 345	1 511 155	11
OS: B&A QUALIFICATION VERIFICATION	31 560	-	-	31 560	-
OS: B&A VALUER	215 870	15 000	41 000	174 870	19
OS: CATERING SERVICES	7 332 344	- 932 337	- 924 008	8 256 352	-13
OS: CLEANING SERVICES	178 840	-	-	178 840	-
OS: ELECTRICAL	12 634 184	593 083	872 918	11 761 266	7
OS: MEDICAL SERVICES [HEALTH SERV &	641 071	-	-	641 071	-
OS: PERSONNEL & LABOUR	7 358 159	- 1 280	83 365	7 274 794	1
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609	-	-	282 609	-
OS: TRANSPORT SERVICES	16 743	-	-	16 743	-
SUB TOTAL : OUTSOURCE SERVICES	**31 151 259**	**- 160 103**	**321 620**	**30 829 639**	**1**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	157 800	-	-	157 800	-
C&PS: B&A AUDIT COMMITTEE	250 000	9 347	40 975	209 025	16
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	95 931	97 806	4 636 194	2
C&PS: LAB SERV WATER	7 243 956	263 243	494 444	6 749 512	7
C&PS: LEGAL COST ADVICE & LITIGATION	4 378 487	-	358 082	4 020 405	8
C&PS: LEGAL COST COLLECTION	558 928	44 943	44 943	513 985	8
SUB TOTAL : CONSULTANT AND PROF SERV	18 272 382	413 463	1 036 249	17 236 133	6
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	3 326	23 071	166 289	12
CONTR: MAINTENANCE OF EQUIPMENT	1 896 484	6 822	42 505	1 853 979	2
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 750 397	104 492	129 292	3 621 105	3
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102	-	-	28 102	-

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 31-Aug-18	YTD 31-Aug-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	10 954 279	755 452	1 018 994	9 935 285	9
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000	487 772	487 772	4 772 228	9
CONTR: SAFEGUARD & SECURITY	29 322 103	1 692 160	1 692 160	27 629 943	6
CONTR: TRAFFIC & STREET LIGHTS	3 377 640	3 032	105 842	3 271 798	3
SUB TOTAL : CONTRACTORS	**56 313 941**	**3 053 055**	**3 499 635**	**52 814 306**	**6**
CONTRACTED SERVICES	**105 737 582**	**3 306 415**	**4 857 504**	**100 880 078**	**5**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	435 229	39 825	43 037	392 192	10
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 996	600	600	8 396	7
OC: AUDIT COST: EXTERNAL	6 311 357	-	-	6 311 357	-
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 282 840	207 656	444 042	1 838 798	19
OC: COMMISSION - THIRD PARTY VENDORS	5 536 242	615 738	677 521	4 858 721	12
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 810 206	369 999	369 999	1 440 207	20
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256	130 180	130 180	1 120 076	10
OC: DRIVERS LICENCES & PERMITS	3 156	-	-	3 156	-
OC: EXT COM SERV PROV - GPS LICENCE	4 478 339	-	1 195 901	3 282 438	27
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600	-	12 552	303 048	4
OC: HIRE CHARGES	32 499 151	88 191	1 335 024	31 164 127	4
OC: INSUR UNDER - EXCESS PAYMENTS	300 000	11 848	29 239	270 761	10
OC: INSUR UNDER - PREMIUMS	3 400 000	7 560	10 970	3 389 030	0
OC: LEARNERSHIPS & INTERNSHIPS	122 473	-	-	122 473	-
OC: LIC - VEHICLE LIC & REGISTRATION	650 493	126 059	126 059	524 434	19
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543	2 183	2 183	5 361	29
OC: PERSONNEL AGENCY FEES (PERS RECR	94 680	8 256	8 256	86 424	9
OC: PRINTING & PUBLICATIONS	1 125 139	-	3 959	1 121 180	0
OC: PROFESSIONAL BODIES M/SHIP & SUB	3 103 345	5 000	5 870	3 097 475	0
OC: REMUNERATION TO WARD COMMITTEES	1 533 290	-	78 000	1 455 290	5
OC: ROAD WORTHY TEST FLEET	550 000	-	-	550 000	-
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	195 505	383 579	1 457 421	21
OC: SERVITUDES & LAND SURVEYS	21 040	-	-	21 040	-
OC: SIGNAGE	257 253	77 715	77 715	179 538	30
OC: SMALL DIFFERENCES TOLERANCES	-	-	0	- 0	-
OC: TOLL GATE FEES	1 578	-	-	1 578	-
OC: T&S DOM - ACCOMMODATION	2 656 667	196 772	473 194	2 183 473	18
OC: T&S - NON-EMPLOYEES	53 001	-	-	53 001	-
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734	-	-	4 734	-
OC: UNIFORM & PROTECTIVE CLOTHING	2 433 636	17 033	23 579	2 410 057	1
OC: WET FUEL	10 242 065	318 336	473 281	9 768 784	5
OC: WORKMEN'S COMPENSATION FUND	1 315 000	-	-	1 315 000	-
SUB TOTAL : OPERATIONAL COST	84 644 309	2 418 457	5 904 740	78 739 569	7
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	4 012	1 357 613	0
OPR LEASES: INFRA - TRANSPORTATION	1 248 476	53 650	64 641	1 183 835	5
OPR LEASES: MACHINERY & EQUIPMENT	-	- 1 590	- 1 590	1 590	-
OPR LEASES: TRANSPORT ASSETS	3 743 048	-	-	3 743 048	-
SUB TOTAL : OPERATING LEASES	**6 353 149**	**54 066**	**67 063**	**6 286 086**	**1**
GENERAL RXPENSES	**94 137 724**	**2 472 523**	**5 971 802**	**88 165 922**	**6**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	Aug-18
Cash Receipts by Source	
Property rates	3 142 122
Service charges - electricity revenue	20 494 910
Service charges - water revenue	2 868 143
Service charges - sanitation revenue	2 112 539
Service charges - refuse revenue	1 397 721
Service charges - other	-
Interest earned - external investments	53 724
Interest earned - outstanding debtors	100 794
Fines	-
Transfer receipts - operational	2 465 000
Other revenue	10 537 206
Cash Receipts by Source	**43 172 159**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**43 172 159**
Cash Payments by Type	
Employee related costs	22 315 146
Remuneration of councillors	1 616 979
Bulk purchases - Electricity	12 422 509
Contracted services	3 053 055
General expenses	6 789 816
Cash Payments by Type	**46 197 505**
Other Cash Flows/Payments by Type	
Capital assets	4 392 988
Repayment of borrowing	-
Total Cash Payments by Type	**50 590 493**
Net Increase/(Decrease) in Cash Held	**-7 418 334**
Cash/cash equivalents at the month/year begin:	**31 280 662**
Cash/cash equivalents at the month/year end:	**23 862 328**
Cash Book Balance (GL)	**-34 651 662**

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**
	61.96	-	-13 946 276.22	-13 946 214.26
Invested	-	-	-	-
Withdrawn	-	-	-14 069 116.36	-14 069 116.36
Interest earned	61.96	-	122 840.14	122 902.10
Balance at 31-Aug-2018	**4 183.36**	**80 236.40**	**17 530 292.51**	**17 614 712.27**
Balance at 30-Jun-2019	**4 183.36**	**80 236.40**	**17 530 292.51**	**17 614 712.27**
INTEREST EARNED	**61.96**	**-**	**232 996.98**	**233 058.94**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/07/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/07/2018
Senwes	11 822	115 856	-	R -5 911.00	109 945
Senwesbel	18 130	89 744	-	R 906.50	90 650
		205 599	**-**	**-5 005**	**200 595**

Report on conditional grants at

31-Aug-18

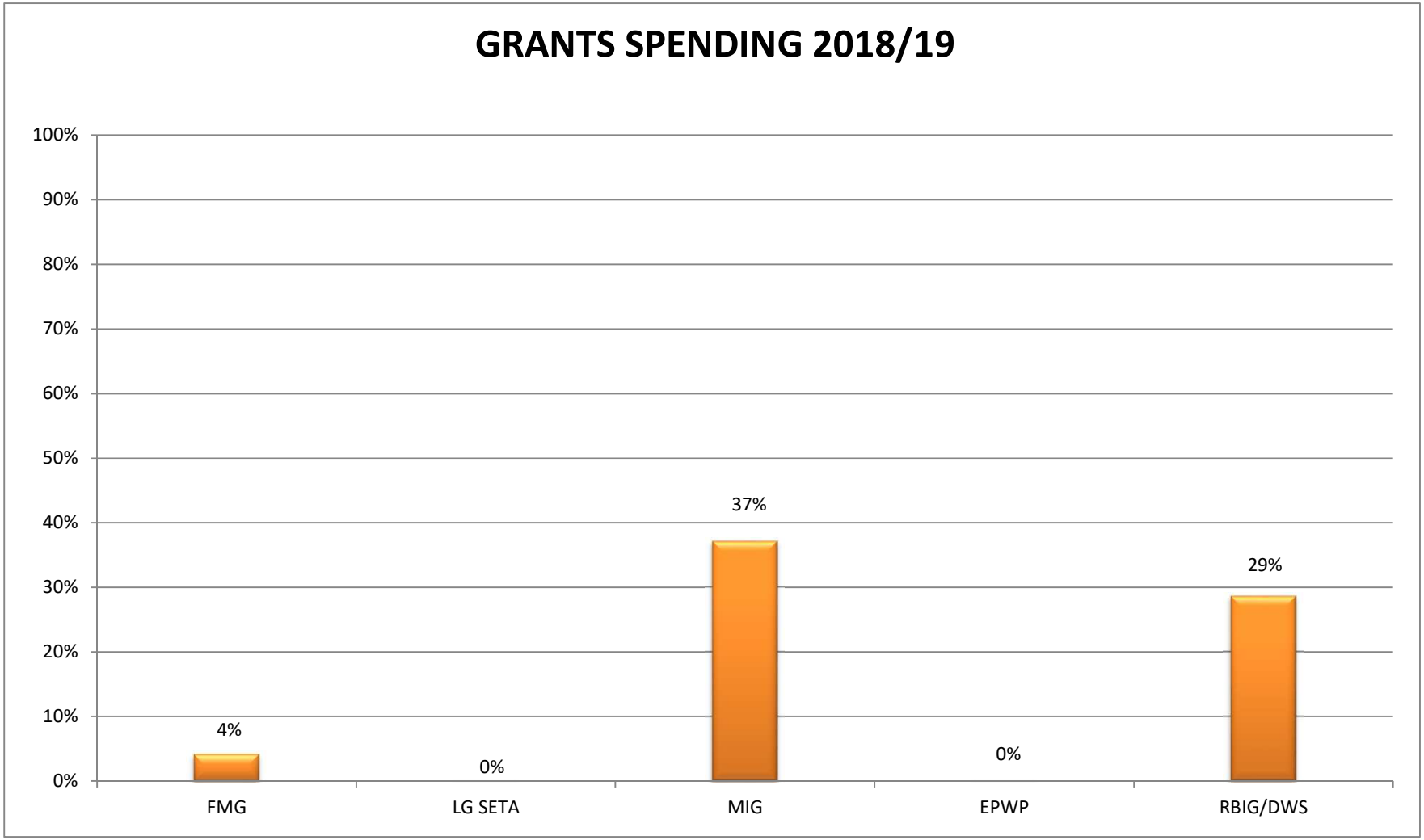
Municipality: **FS201 Moqhaka**

Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS			CAPITAL GRANTS			
	Finance Management Grant (FMG)	LG SETA (Mandatory)	FS CoGTA Grant	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	-	-		-	-	-	**-**
Received This Month	2 215 000	-		20 326 000	250 000	4 000 000	**24 576 000**
Total Funds Received	**2 215 000**	**479 269**	**1 112 239**	**20 326 000**	**250 000**	**4 000 000**	**24 576 000**
Spent Prior Months	50 094	-	-	3 478 820	-	-	**3 478 820**
Spent This Month	41 667		-	4 059 946		1 143 027	**5 202 973**
Total Funds Spent	91 761	-	-	7 538 766	-	1 143 027	**8 681 793**
Total funds Received and Not Spent	**2 123 239**	**479 269**	**1 112 239**	**12 787 234**	**250 000**	**2 856 973**	**15 894 207**
Percentage of Funds Spent	4%	0%	0%	37%	0%	29%	35%
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%
4%
0%
37%
0%
29%
FMG
LG SETA
MIG
EPWP
RBIG/DWS

31 August 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-Aug-18	YTD 31-Aug-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	21.00			
SM MM: SRB - LONG SERVICE	620 681.00			
SUB TOTAL: MM - SAL ALLOW & SERV BEN	**620 702.00**			
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	11.00			
SUB TOTAL: CFO - SAL ALLOW & SERV BE	**11.00**			
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	32.00			
SM D01: SRB - ENTERTAINMENT	603 008.00	12 092.50	16 461.97	2.72
SM D01: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**603 040.00**	**12 092.50**	**16 461.97**	**2.72**
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	52 600.00			
SUB TOTAL: DPS - SAL ALLOW & SERV BE	**52 600.00**			
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	1 400 000.00			
SM D04: SAL & ALL - PERFORM BASED B	117 000.00			
SM D04: ALLOW - CELLULAR & TELEPHONE	9 600.00			
SM D04: ALLOW - HOUSING BENEFITS	10 320.00			
SM D04: ALLOW - TRAVEL OR MOTOR VEHI	236 700.00			
SUB TOTAL: DCS - SAL ALLOW & SERV BE	**1 773 620.00**			
SUB TOTAL: SM - SAL ALLOW & SERV BEN	**3 049 973.00**	**12 092.50**	**16 461.97**	**0.53**
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187.00			
SM: PRB - MED: INTEREST COST	894 200.00			

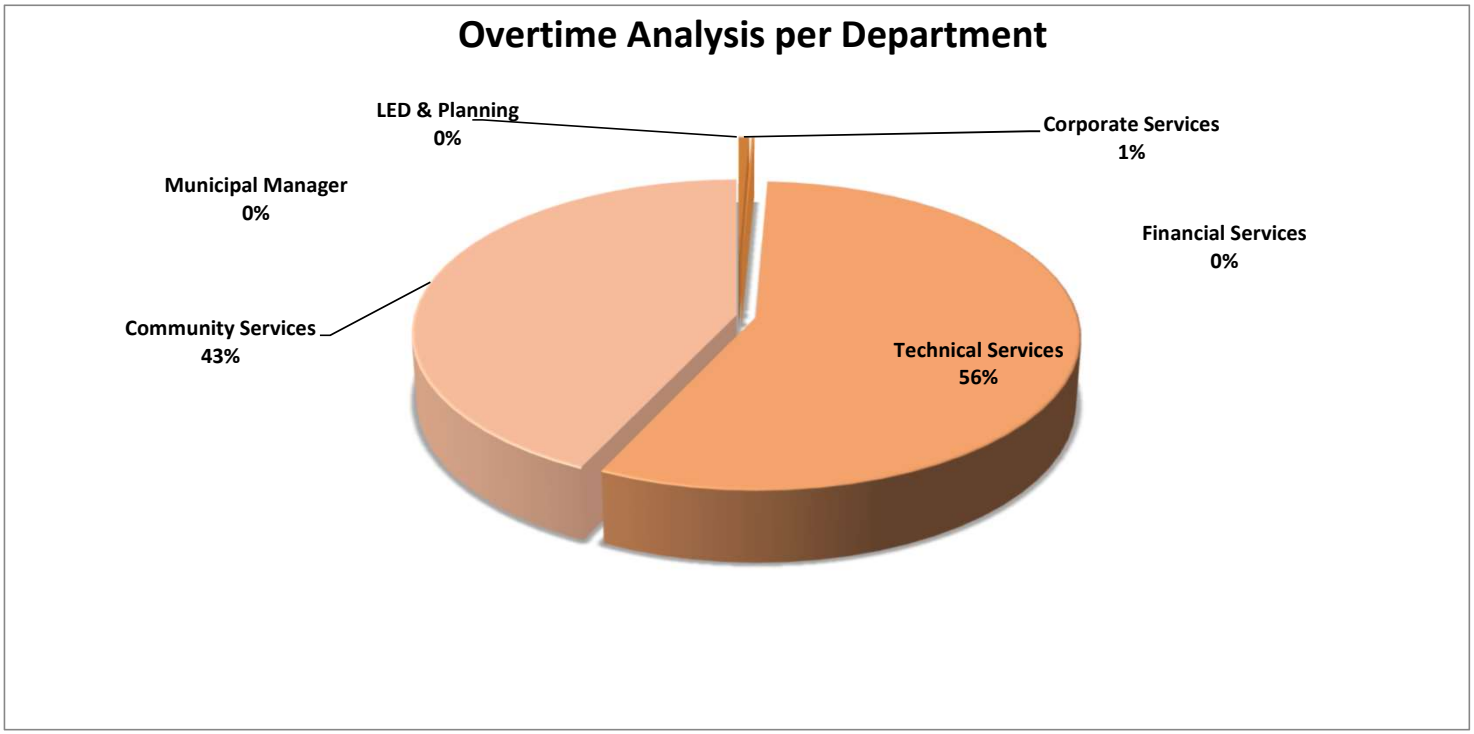
DESCRIPTION	Budget 2018/2019	Actual 31-Aug-18	YTD 31-Aug-18	% Exp
SUB TOTAL : SM - POST RETIREMENT BEN	**3 601 387.00**			
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	**6 651 360.00**	**12 092.50**	**16 461.97**	**0.24**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	154 302 623.00	13 881 707.11	26 098 514.03	16.91
MS: SAL & ALL: PERFORMANCE BASED BON	15 426 185.00	1 251 784.80	3 563 701.55	23.10
MS: ALL - CELLULAR & TELEPHONE	798 935.00	1 617 602.78	3 181 163.33	398.17
MS: HB & INC: HOUSING BENEFITS	1 676 647.00	109 483.93	211 744.37	12.62
MS: ALL - TRAVEL OR MOTOR VEHICLE	15 153 009.00	1 258 268.03	2 388 882.49	15.76
MS: OVERTIME - NON STRUCTURED	18 930 126.00			
MS: SRB - STANDBY ALLOWANCE	2 371 254.00	192 892.16	375 345.15	15.82
MS: IN-KIND BENEFITS	2 347 517.00			
MS: SRB - NON PENSIONABLE	1 249.00			
SUB TOTAL : MS - SAL ALLOW & SERV BE	**211 007 545.00**	**18 311 738.81**	**35 819 350.92**	**16.97**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	767 849.00	7 652.25	15 304.50	1.99
MS: SOC CONTR - GROUP LIFE INSURANCE	1 861 210.00	122 827.11	243 532.69	13.08
MS: SOC CONTR - MEDICAL	21 069 914.00	1 301 125.62	2 581 682.82	12.25
MS: SOC CONTR - PENSION	24 244 611.00	2 306 560.18	4 469 642.39	18.43
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 946 292.00	126 944.22	251 423.98	12.91
SUB TOTAL : MS - SOCIAL CONTRIBUTION	**49 889 876.00**	**3 865 109.38**	**7 561 586.38**	**15.15**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		126 205.41	245 547.49	
SUB TOTAL : MS - COST CAPITALISED TO		**126 205.41**	**245 547.49**	
SUB TOTAL : MUNICIPAL STAFF	**260 897 421.00**	**22 303 053.60**	**43 626 484.79**	**16.72**
SUB TOTAL : EMPLOYEE RELATED COST	**267 548 781.00**	**22 315 146.10**	**43 642 946.76**	**16.31**

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-Aug-18	YTD 31-Aug-18	% Exp

Analysis of overtime per department

Description	31-Jul-18		31-Aug-18	
	Hours	Cost	Hours	Cost
Municipal Manager	-	-	-	-
Corporate Services	95	12 351	69	8 584
Financial Services	-	-	20	2 204
Technical Services	6 950	803 814	6 923	796 473
Community Services	5 019	574 620	5 288	606 019
LED & Planning	-	-	-	-
Total	**12 064**	**1 390 784**	**12 301**	**1 413 280**

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.