MFMA SECTION 71 REPORT

MONTH ENDING 30 September 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 30 September 2018

Revenue types		30 September 2018							Quarter Ending 30 September 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	4 779 845	88%	1 912 705	4 565 328	6 478 033	136%	21 966 711	19 892 333	91%	5 738 115	10 538 253	16 276 368	82%
Electricity - conventional	201 687 958	16 807 330	13 863 771	82%	685 118	13 276 961	13 962 079	101%	50 421 990	43 295 046	86%	2 055 354	36 805 021	38 860 375	90%
Water	120 885 000	10 073 750	12 137 922	120%	1 892 433	2 150 706	4 043 139	33%	30 221 250	28 471 358	94%	3 784 866	8 199 886	11 984 752	42%
Sanitation	41 922 000	3 493 500	3 382 897	97%	1 130 092	1 832 045	2 962 137	88%	10 480 500	10 274 678	98%	2 260 184	7 745 547	10 005 731	97%
Refuse	35 315 000	2 942 917	2 389 587	81%	866 908	1 271 955	2 138 863	90%	8 828 751	7 184 487	81%	1 733 816	4 787 060	6 520 876	91%
Total Direct Services	**470 418 021**	**38 722 091**	**36 554 022**	**94%**	**6 487 256**	**23 096 995**	**29 584 251**	**81%**	**121 919 201**	**109 117 902**	**90%**	**15 572 335**	**68 075 767**	**83 648 102**	**77%**
Other revenue	46 740 937	3 824 750	3 422 324	89%	-	7 228 987	7 228 987	211%	11 474 250	9 231 615	80%	-	12 276 127	12 276 127	133%
Revenue from levied services	**517 158 958**	**42 546 841**	**39 976 346**	**94%**	**6 487 256**	**30 325 982**	**36 813 238**	**92%**	**133 393 451**	**118 349 517**	**89%**	**15 572 335**	**80 351 894**	**95 924 229**	**81%**
Electricity - prepaid	*102 104 042*	*8 508 670*	*8 133 896*	96%	*495 185*	*8 133 896*	*8 629 081*	*106%*	*25 526 010*	*26 160 869*	**102%**	*2 139 130*	*26 160 869*	*28 299 999*	*108%*
Revenue before operational grants	**619 263 000**	**51 055 511**	**48 110 241**	**94%**	**6 982 442**	**38 459 878**	**45 442 320**	**94%**	**158 919 461**	**144 510 385**	**91%**	**17 711 466**	**106 512 763**	**124 224 228**	**86%**
Operational grants and subsidies	2 758 000	-				-	-		2 758 000	2 758 000		-	2 758 000	2 758 000	100%
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**	**48 110 241**	-	**6 982 442**	**38 459 878**	**45 442 320**	**94%**	**238 820 461**	**224 411 385**	**94%**	**17 711 466**	**186 413 763**	**204 125 228**	**91%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 88% & 90% respectively.

The collection rate on Property rates is 136% due to a paymeny made by National & Provincial Government.

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

Conventional electricity revenue for September 2018 is 100% and 91% for the quarter.

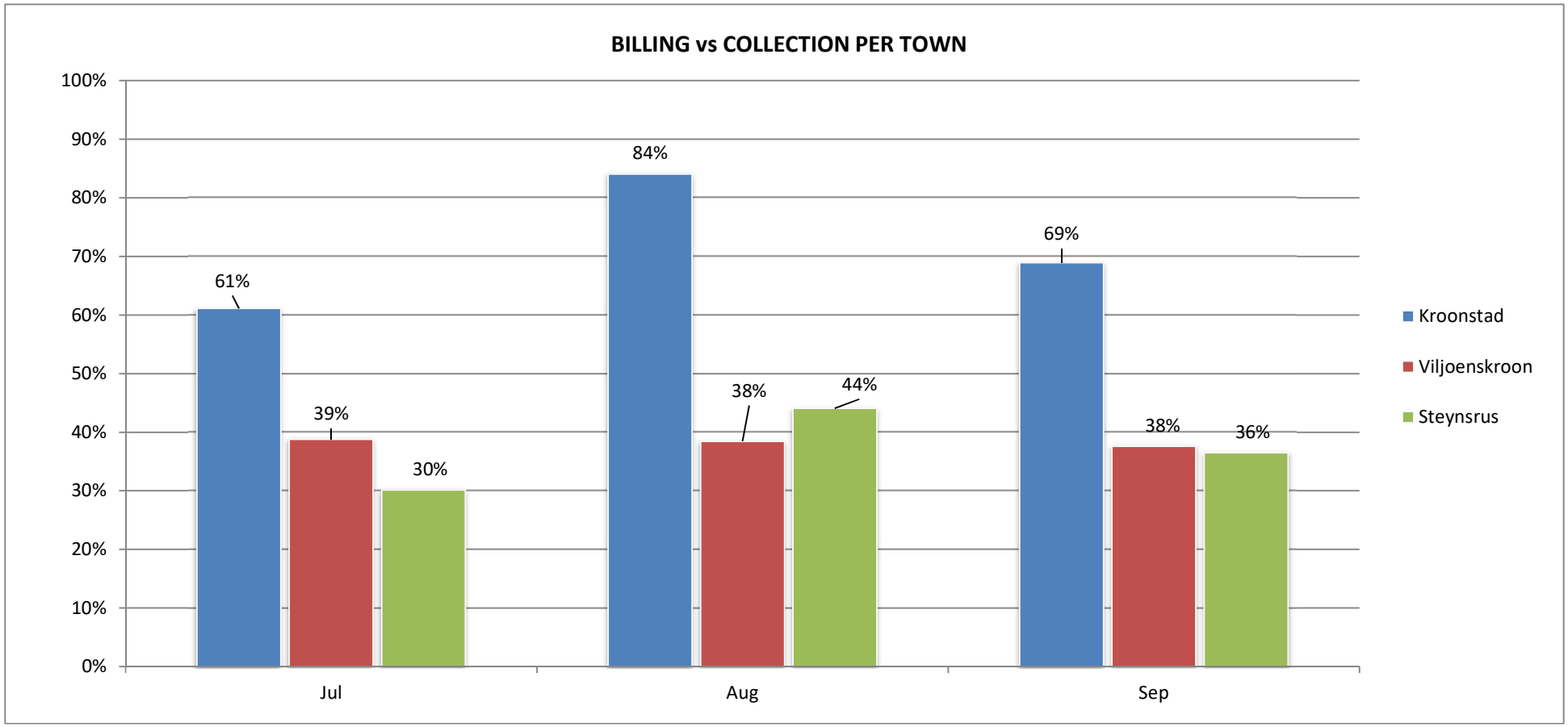
Total direct services collection rate against levies is 81% for the month of September 2018 and 77% for the quarter.

Indigents Contribution for Prepaid is 542 550 units x tariff 0.9127 = R495 185 + R0.00 (FBE in ESKOM Supplied Areas not provided at the time of the report) = R495 185.

Income versus Levies is 94% for September 2018 and 91% for the quarter.

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

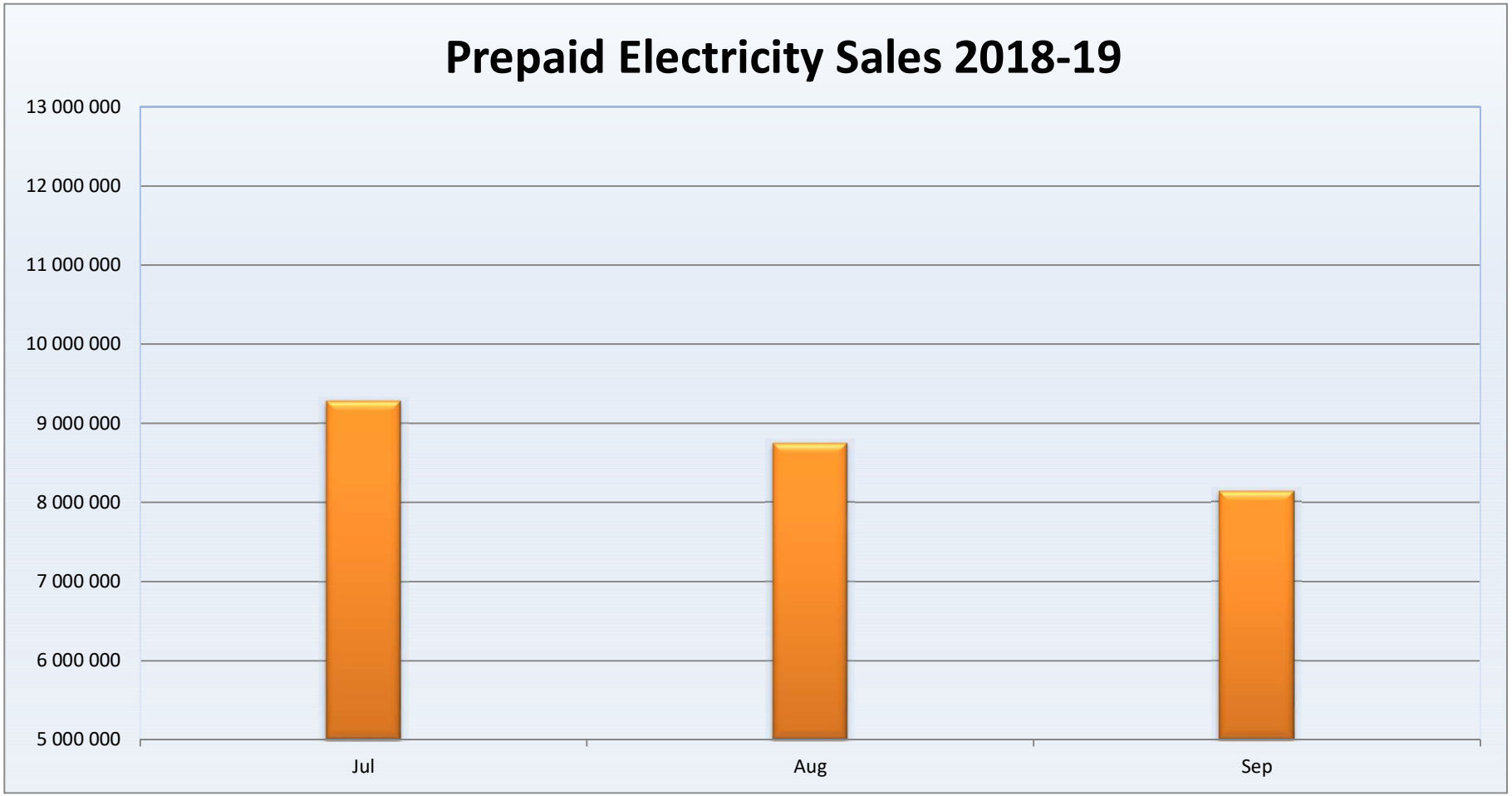
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	40 896 936	24 991 365	61%	10 459 414	4 060 890	39%	1 347 610	406 364	30%
Aug	34 084 814	28 646 847	84%	9 544 569	3 669 168	38%	1 211 993	534 060	44%
Sep	36 233 025	24 966 248	69%	10 285 790	3 865 029	38%	1 288 584	470 212	36%
Total	**111 214 775**	**78 604 459**	**71%**	**30 289 773**	**11 595 087**	**38%**	**3 848 187**	**1 410 636**	**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%
Sep	111777	6313432	8133896	542550	83.69	8 133 896	-4%
						26 160 869	

The average collection rate for Kroonstad/Maokeng for September 2018 is 69% ,Viljoenskroon/Rammulutsi is 38% & Steynsrus/Matlwangtlwang is 36%.
Kroonstad/Maokeng generated a revenue of R25m for September 2018 ,Viljoenskroon/Rammolutsi's R10m & Steynsrus/Matlwangtlwang generated R470 212.
The revenue generated through prepaid electricity for the month is R8.1m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 30 September 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	15 562 356	8 556 439	7 332 551	293 976 547	325 427 893
Electricity	15 861 979	3 197 868	4 348 262	22 747 226	46 155 335
Property Rates	3 581 261	1 652 043	7 087 329	41 009 208	53 329 841
Sewerage	3 862 981	2 649 852	2 515 121	78 972 918	88 000 872
Refuse Removal	2 709 786	1 811 057	1 690 945	55 428 173	61 639 961
Other	1 090 401	1 064 301	948 010	37 084 429	40 187 141
Total By Income Source	**42 668 764**	**18 931 560**	**23 922 218**	**529 218 501**	**614 741 043**
Debtors Age Analysis By Customer Group					
Government	4 319 932	2 657 843	8 876 287	14 721 796	30 575 858
Business	15 746 683	2 581 508	2 994 932	17 915 207	39 238 330
Households	21 062 490	12 268 762	10 900 902	456 727 463	500 959 617
Other	1 539 659	1 423 447	1 150 097	39 854 035	43 967 238
Total By Customer Group	**42 668 764**	**18 931 560**	**23 922 218**	**529 218 501**	**614 741 043**

Total Debtors as at 31 August 2018	**599 105 406**
% Increase / (Decrease) in Debtors	**3%**

Highlights	**Jul**	**Aug**	**% Change**	**Sep**	**% Change**
Services					
Councillors' debt (>90 days)	R 224 049	R 222 786	-1%	R 228 855	3%
Officials debt (>90 days)	R 2 132 257	R 2 154 890	1%	R 2 245 793	4%
Sundry debtors					
Telephones (Officials & Councillors)	R 400 695	R 403 478	1%	R 398 421	-1%
Study loans	R 118 975	R 119 822	1%	R 120 670	1%
Indigents	**R 189 304 365**	**R 189 919 121**	**0%**	**R 189 229 489**	0%
Total Debt 90 Days +	**R 512 886 574**	**R 520 261 247**	**1%**	**R 529 218 501**	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	19 072 450	33 784 622	35 710 340	6 983 437	-	-	-	173 422 720	268 973 569
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	8 164 385	4 448 021	1 125 168	31 920	-	-	-		13 769 494
Auditor General	924 530	453 980	23 006	77 567	294 838	1 205 562	-	-	2 979 483
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	**28 525 834**	**39 278 365**	**37 463 406**	**13 138 400**	**294 838**	**1 205 562**	**-**	**180 698 673**	**300 605 077**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Sep-18	YTD 30-Sep-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 30-Sep-18	YTD 30-Sep-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	252 480	-	70 000	182 480	28
OS: B&A HUMAN RESOURCES	94 680	-	-	94 680	-
OS: B&A OCCUPATIONAL HEALTH & SAFETY	207 200	22 303	22 303	184 897	11
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	253 020	431 365	1 258 135	26
OS: B&A QUALIFICATION VERIFICATION	31 560	-	-	31 560	-
OS: B&A VALUER	215 870	-	41 000	174 870	19
OS: CATERING SERVICES	7 332 344	118 640	- 805 368	8 137 712	-11
OS: CLEANING SERVICES	178 840	-	-	178 840	-
OS: ELECTRICAL	12 634 184	433 758	1 306 675	11 327 509	10
OS: MEDICAL SERVICES [HEALTH SERV &	641 071	-	-	641 071	-
OS: PERSONNEL & LABOUR	7 328 159	406 847	490 212	6 837 947	7
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609	-	-	282 609	-
OS: TRAFFIC FINES MANAGEMENT	170 000	8 757	8 757	161 243	5
OS: TRANSPORT SERVICES	**16 743**	**-**	**-**	**16 743**	**-**
SUB TOTAL : OUTSOURCE SERVICES	**31 291 259**	**1 243 324**	**1 564 944**	**29 726 315**	5
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	157 800	-	-	157 800	-
C&PS: B&A AUDIT COMMITTEE	250 000	78 031	119 006	130 994	48
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	13 685	111 491	4 622 509	2
C&PS: LAB SERV WATER	7 243 956	616 540	1 110 984	6 132 972	15
C&PS: LEGAL COST ADVICE & LITIGATION	4 378 487	101 406	459 488	3 918 999	10
C&PS: LEGAL COST COLLECTION	558 928	40 425	85 367	473 561	15
SUB TOTAL : CONSULTANT AND PROF SERV	18 272 382	850 086	1 886 336	16 386 046	10
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	3 181	26 252	163 108	14
CONTR: MAINTENANCE OF EQUIPMENT	1 926 484	89 468	131 973	1 794 511	7
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 750 397	239 706	368 998	3 381 399	10
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102	-	-	28 102	-

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 30-Sep-18	YTD 30-Sep-18	Variance	% Exp
CONTR: MAINTENANCE FLEET	10 914 279	774 624	1 793 619	9 120 660	16
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000	441 366	929 137	4 330 863	18
CONTR: SAFEGUARD & SECURITY	29 322 103	45 122	1 737 282	27 584 821	6
CONTR: TRAFFIC & STREET LIGHTS	**3 377 640**	**109 990**	**215 832**	**3 161 808**	**6**
SUB TOTAL : CONTRACTORS	**56 303 941**	**1 703 456**	**5 203 091**	**51 100 850**	**9**
CONTRACTED SERVICES	**105 867 582**	**3 796 866**	**8 654 370**	**97 213 212**	**8**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	435 229	13 833	56 871	378 358	13
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 996	-	600	8 396	7
OC: AUDIT COST: EXTERNAL	6 311 357	-	-	6 311 357	-
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 282 840	228 279	672 321	1 610 519	29
OC: COMMISSION - THIRD PARTY VENDORS	5 536 242	505 239	1 182 760	4 353 482	21
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 810 206	126 328	496 327	1 313 879	27
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256	75 679	205 859	1 044 397	16
OC: DRIVERS LICENCES & PERMITS	3 156	-	-	3 156	-
OC: EXT COM SERV PROV - GPS LICENCE	4 478 339	43 016	1 238 917	3 239 422	28
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600	-	12 552	303 048	4
OC: HIRE CHARGES	32 499 151	1 136 591	2 471 615	30 027 536	8
OC: INSUR UNDER - EXCESS PAYMENTS	300 000	6 064	35 303	264 697	12
OC: INSUR UNDER - PREMIUMS	3 400 000	2 352	13 322	3 386 678	0
OC: LEARNERSHIPS & INTERNSHIPS	122 473	-	-	122 473	-
OC: LIC - VEHICLE LIC & REGISTRATION	650 493	51 344	177 403	473 090	27
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543	-	2 183	5 361	29
OC: PERSONNEL AGENCY FEES (PERS RECR	94 680	4 373	12 629	82 051	13
OC: PRINTING & PUBLICATIONS	1 125 139	-	3 959	1 121 180	0
OC: PROFESSIONAL BODIES M/SHIP & SUB	3 103 345	1 513	7 383	3 095 962	0
OC: REMUNERATION TO WARD COMMITTEES	1 533 290	83 500	161 500	1 371 790	11
OC: ROAD WORTHY TEST FLEET	550 000	-	-	550 000	-
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	-	383 579	1 457 421	21
OC: SERVITUDES & LAND SURVEYS	21 040	-	-	21 040	-
OC: SIGNAGE	257 253	-	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	126 666	599 859	2 056 808	23
OC: T&S - NON-EMPLOYEES	53 001	-	-	53 001	-
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734	-	-	4 734	-
OC: UNIFORM & PROTECTIVE CLOTHING	2 353 636	3 982	27 561	2 326 075	1
OC: WET FUEL	10 242 065	351 070	824 351	9 417 714	8
OC: WORKMEN'S COMPENSATION FUND	1 315 000	-	-	1 315 000	-
SUB TOTAL : OPERATIONAL COST	84 564 309	2 759 828	8 664 567	75 899 742	10
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	59 650	63 662	1 297 963	5
OPR LEASES: INFRA - TRANSPORTATION	1 248 476	-	64 641	1 183 835	5
OPR LEASES: MACHINERY & EQUIPMENT	-	-	- 1 590	1 590	-
OPR LEASES: TRANSPORT ASSETS	3 743 048	-	-	3 743 048	-
SUB TOTAL : OPERATING LEASES	**6 353 149**	**59 650**	**126 713**	**6 226 436**	**2**
GENERAL RXPENSES	**94 057 724**	**2 819 478**	**8 791 280**	**85 266 444**	**9**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Sep-18**
Cash Receipts by Source	
Property rates	4 565 328
Service charges - electricity revenue	21 410 857
Service charges - water revenue	2 150 706
Service charges - sanitation revenue	1 832 045
Service charges - refuse revenue	1 271 955
Service charges - other	-
Interest earned - external investments	83 038
Interest earned - outstanding debtors	91 984
Fines	-
Transfer receipts - operational	-
Other revenue	7 053 965
Cash Receipts by Source	**38 459 878**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	-
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**38 459 878**
Cash Payments by Type	
Employee related costs	21 977 825
Remuneration of councillors	1 480 900
Bulk purchases - Electricity	12 372 319
Contracted services	850 086
General expenses	6 569 282
Cash Payments by Type	**43 250 412**
Other Cash Flows/Payments by Type	
Capital assets	4 008 009
Repayment of borrowing	-
Total Cash Payments by Type	**47 258 421**
Net Increase/(Decrease) in Cash Held	**-8 798 543**
Cash/cash equivalents at the month/year begin:	**23 862 328**
Cash/cash equivalents at the month/year end:	**15 063 785**
Cash Book Balance (GL)	**-24 865 368**

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**
Balance at 31-Aug-2018	**4 183.36**	**80 236.40**	**17 530 292.51**	**17 614 712.27**
	-	-	-5 887 844.81	-5 887 844.81
Invested	-	-	1 529 116.36	1 529 116.36
Withdrawn	-	-	-7 500 000.00	-7 500 000.00
Interest earned	-	-	83 038.83	83 038.83
Balance at 30-Sep-2018	**4 183.36**	**80 236.40**	**11 642 447.70**	**11 726 867.46**
INTEREST EARNED	**61.96**	**-**	**316 035.81**	**316 097.77**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/08/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 30/09/2018
Senwes	11 822	109 945	-	R 1 182.20	111 127
Senwesbel	18 130	90 650	-	R -	90 650
		200 595	**-**	**1 182**	**201 777**

Report on conditional grants at

30-Sep-18

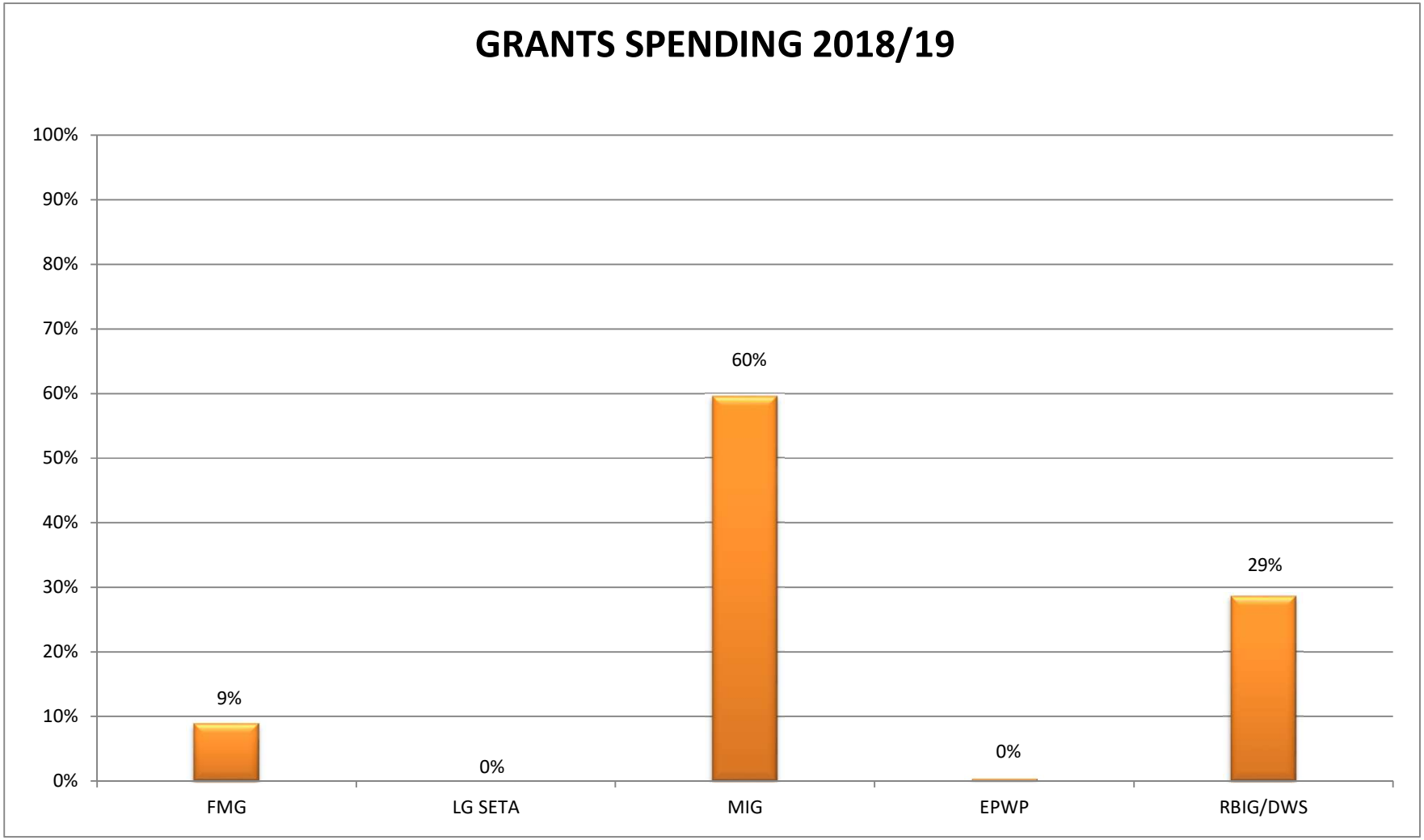
Municipality: **FS201 Moqhaka**

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	2 215 000	-		20 326 000	250 000	4 000 000	**24 576 000**
Received This Month	-	-		-	-	-	**-**
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	91 761	-	-	7 538 766	-	1 143 027	**8 681 793**
Spent This Month	106 026		-	4 561 663	2 927	-	**4 564 590**
Total Funds Spent	197 787	-	-	12 100 429	2 927	1 143 027	**13 246 383**
Total funds Received and Not Spent	**2 017 213**	**479 269**	**1 112 239**	**8 225 571**	**247 073**	**2 856 973**	**11 329 617**
Percentage of Funds Spent	9%	0%	0%	60%	0%	29%	54%
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%
9%
0%
60%
0%
29%
FMG
LG SETA
MIG
EPWP
RBIG/DWS

30 September 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 2018/2019	Actual 30-Sep-18	YTD 30-Sep-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	4 906.00	24 324.37	4.03
SM D01: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**603 040.00**	**4 906.00**	**24 324.37**	**4.03**
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**	**4 906.00**	**24 324.37**	**0.79**
SM - SOCIAL CONTRIBUTIONS				
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187.00			

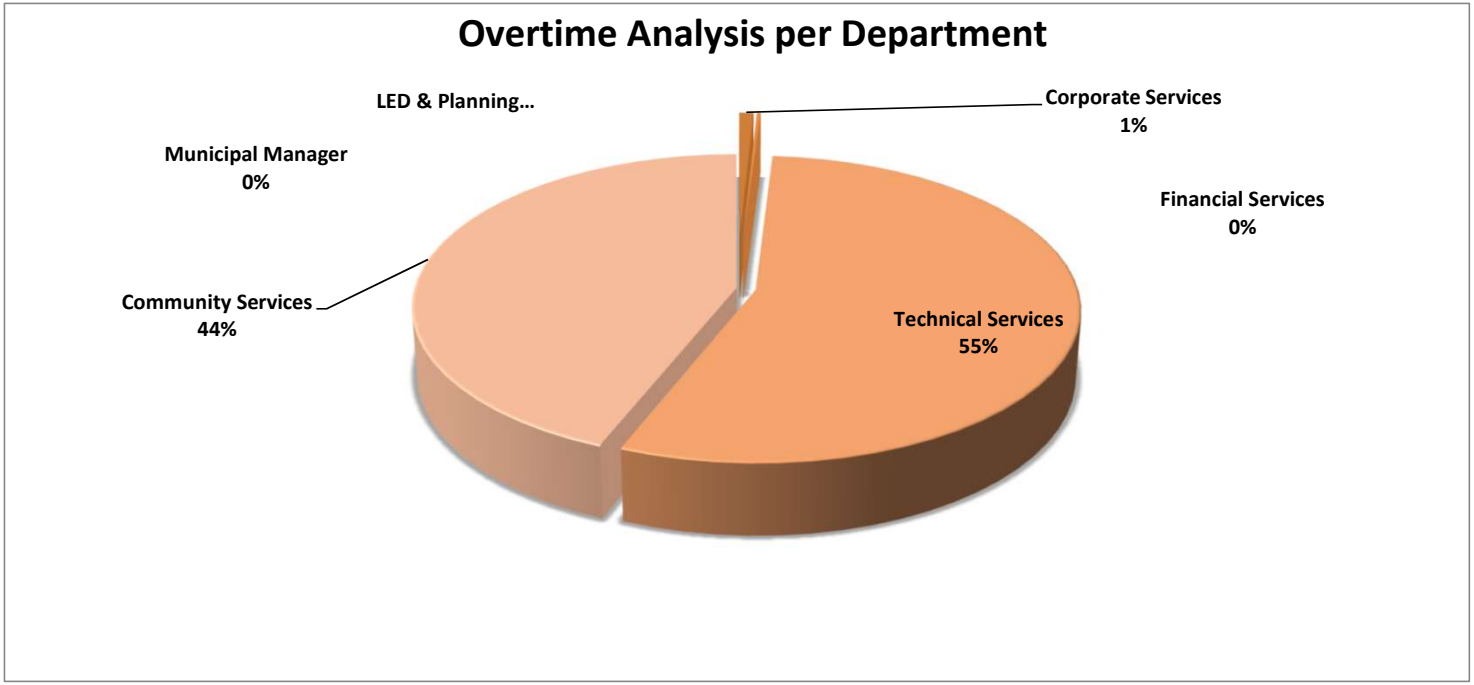
DESCRIPTION	Annual Budget 2018/2019	Actual 30-Sep-18	YTD 30-Sep-18	% Exp
SM: PRB - MED: INTEREST COST	894 200.00			
SUB TOTAL : SM - POST RETIREMENT BEN	**3 601 387.00**			
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	**6 651 360.00**	**4 906.00**	**24 324.37**	**0.36**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	154 302 623.00	13 379 564.97	39 488 160.83	25.59
MS: SAL & ALL: PERFORMANCE BASED BON	15 426 185.00	820 357.28	4 384 058.83	28.41
MS: ALL - CELLULAR & TELEPHONE	798 935.00	1 642 467.86	4 823 631.19	603.75 *
MS: HB & INC: HOUSING BENEFITS	1 676 647.00	106 036.45	317 780.82	18.95
MS: ALL - TRAVEL OR MOTOR VEHICLE	15 153 009.00	1 165 493.98	3 554 376.47	23.45
MS: OVERTIME - NON STRUCTURED	18 930 126.00			
MS: SRB - STANDBY ALLOWANCE	2 371 254.00	190 171.44	565 516.59	23.84
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**	**17 304 091.98**	**53 133 524.73**	**25.18**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	767 849.00	7 643.50	22 948.00	2.98
MS: SOC CONTR - GROUP LIFE INSURANCE	1 861 210.00	123 171.88	366 704.57	19.70
MS: SOC CONTR - MEDICAL	21 069 914.00	1 301 205.02	3 881 479.84	18.42
MS: SOC CONTR - PENSION	24 244 611.00	2 306 586.44	6 776 228.83	27.94
MS: SOC CONTR - UNEMPLOYMENT INSUR F	1 946 292.00	124 305.81	375 729.79	19.30
SUB TOTAL : MS - SOCIAL CONTRIBUTION	**49 889 876.00**	**3 862 912.65**	**11 423 091.03**	**22.89**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		126 494.38	372 041.87	
SUB TOTAL : MS - COST CAPITALISED TO		**126 494.38**	**372 041.87**	
SUB TOTAL : MUNICIPAL STAFF	**260 897 421.00**	**21 293 499.01**	**64 928 657.63**	**24.88**
SUB TOTAL : EMPLOYEE RELATED COST	**267 548 781.00**	**21 298 405.01**	**64 952 982.00**	**24.27**

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 2018/2019	Actual 30-Sep-18	YTD 30-Sep-18	% Exp

Analysis of overtime per department

Description	31-Jul-18		31-Aug-18		30-Sep-18	
	Hours	Cost	Hours	Cost	Hours	Cost
Municipal Manager	-	-	-	-	-	-
Corporate Services	95	12 351	69	8 584	90	12 065
Financial Services	-	-	20	2 204	22	3 274
Technical Services	6 950	803 814	6 923	796 473	6 443	802 272
Community Services	5 019	574 620	5 288	606 019	5 455	638 892
LED & Planning	-	-	-	-	-	-
Total	**12 064**	**1 390 784**	**12 301**	**1 413 280**	**12 009**	**1 456 502**

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.