"People's power in action"

MFMA SECTION 71 REPORT

MONTH ENDING 30 NOVEMBER 2017

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 30 November 2017

Revenue types		30 November 2017							FIVE MONTHS ENDING 30 NOVEMBER 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	Actual Income + Income Ind Contribution	Income vs Levies
Property rates	71 161 000	5 486 281	4 370 701	80%	1 048 425	4 172 910	5 221 335	119%	32 757 033	27 797 604	85%	5 242 125	22 745 473	27 987 598	101%
Electricity - conventional	213 201 543	17 766 795	10 005 619	56%	411 986	11 076 897	11 488 883	115%	88 833 975	65 080 352	73%	2 059 930	60 990 554	63 050 484	97%
Water	105 872 000	8 822 666	6 141 112	70%	812 531	4 160 984	4 973 515	81%	44 113 330	40 605 959	92%	4 062 655	20 588 114	24 650 769	61%
Sanitation	47 411 000	3 950 916	3 117 717	79%	899 156	1 619 839	2 518 995	81%	19 754 581	15 697 675	79%	4 495 780	9 416 768	13 912 548	89%
Refuse	39 873 000	3 322 750	2 311 542	70%	713 948	1 355 578	2 069 526	90%	16 613 750	11 651 508	70%	3 569 740	7 928 006	11 497 746	99%
Total Direct Services	**477 518 543**	**39 349 408**	**25 946 690**	**66%**	**3 886 046**	**22 386 208**	**26 272 254**	**101%**	**202 072 669**	**160 833 098**	**80%**	**19 430 230**	**121 668 915**	**141 099 145**	**88%**
Other revenue	42 857 000	3 571 417	1 420 563	40%	-	228 244	228 244	16%	17 857 085	4 396 182	25%	-	1 854 449	1 854 449	**42%**
Revenue from levied services	**520 375 543**	**42 920 825**	**27 367 252**	**64%**	**3 886 046**	**22 614 452**	**26 500 498**	**97%**	**219 929 754**	**165 229 280**	**75%**	**19 430 230**	**123 523 364**	**142 953 594**	**87%**
Electricity - prepaid	*98 315 457*	*8 192 954*	*7 615 401*	93%	*422 537*	*7 200 861*	*7 623 398*	*100%*	*40 964 772*	*38 534 051*	94%	*2 077 188*	*36 810 963*	*38 888 150*	*101%*
Revenue before operational grants	**618 691 000**	**51 113 779**	**34 982 653**	**68%**	**4 308 583**	**29 815 313**	**34 123 896**	**98%**	**260 894 526**	**203 763 331**	**78%**	**21 507 418**	**160 334 326**	**181 841 744**	**89%**
Operational grants and subsidies	2 649 000	-				-	-		2 649 000	-			2 649 000	2 649 000	100%
Equitable share	164 092 000	-				-	-		68 372 000	-			68 372 000	68 372 000	100%
Total Revenue	**785 432 000**	**51 113 779**	**34 982 653**	-	**4 308 583**	**29 815 313**	**34 123 896**	*98%*	**331 915 526**	**203 763 331**		**21 507 418**	**231 355 326**	**252 862 744**	**76%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 81% & 90% respectively.

The collection rate on Property rates is 119% for the month.

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 collected for the month. Therefore reducing the collection rate.

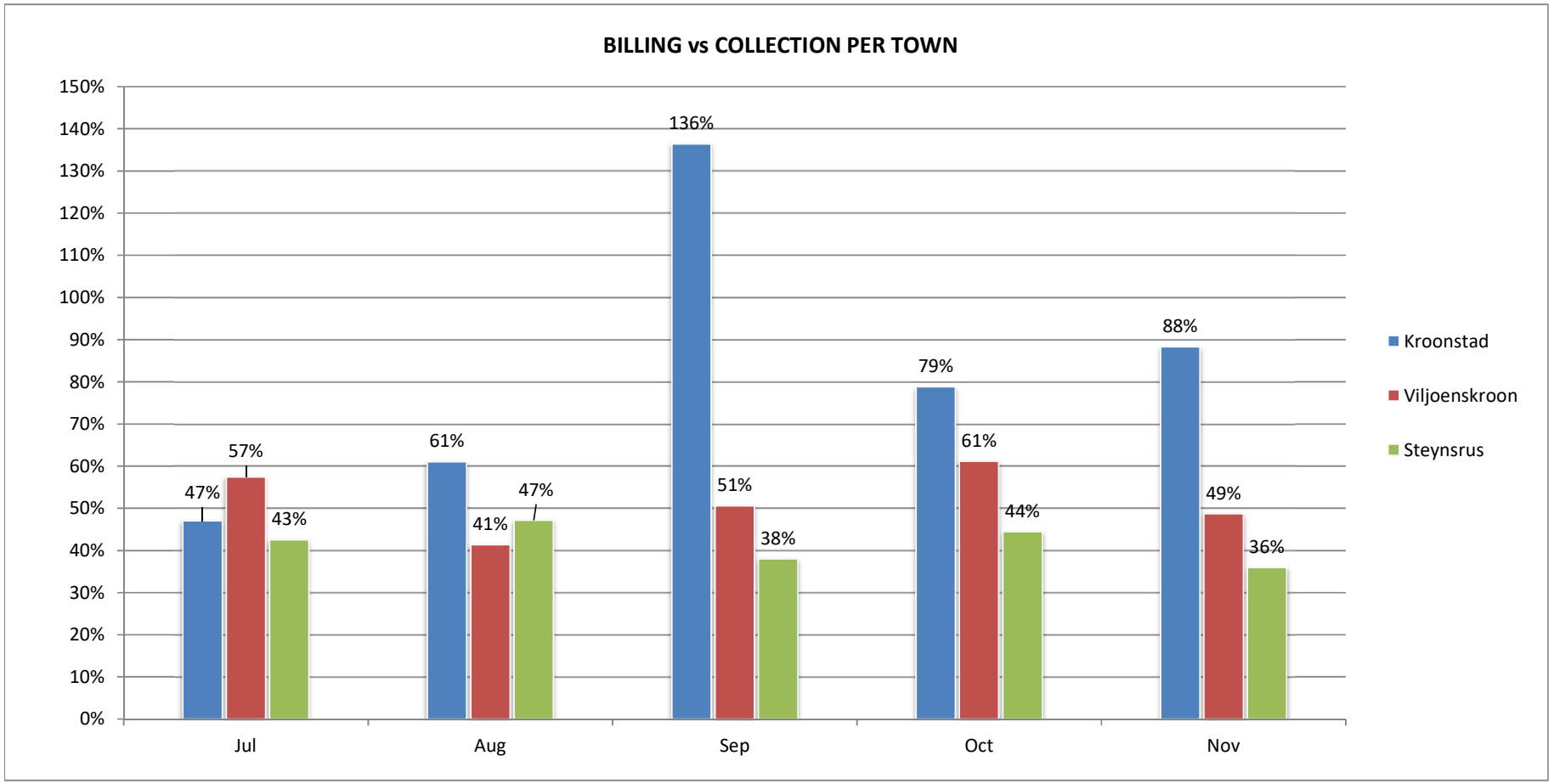
Conventional electricity revenue for November 2017 is @ 115%.

YTD total is all levies excluding prepaid, grants and incentives on consumer accounts/income foregone.

Total direct services collection rate against levies is 101% for the month.

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

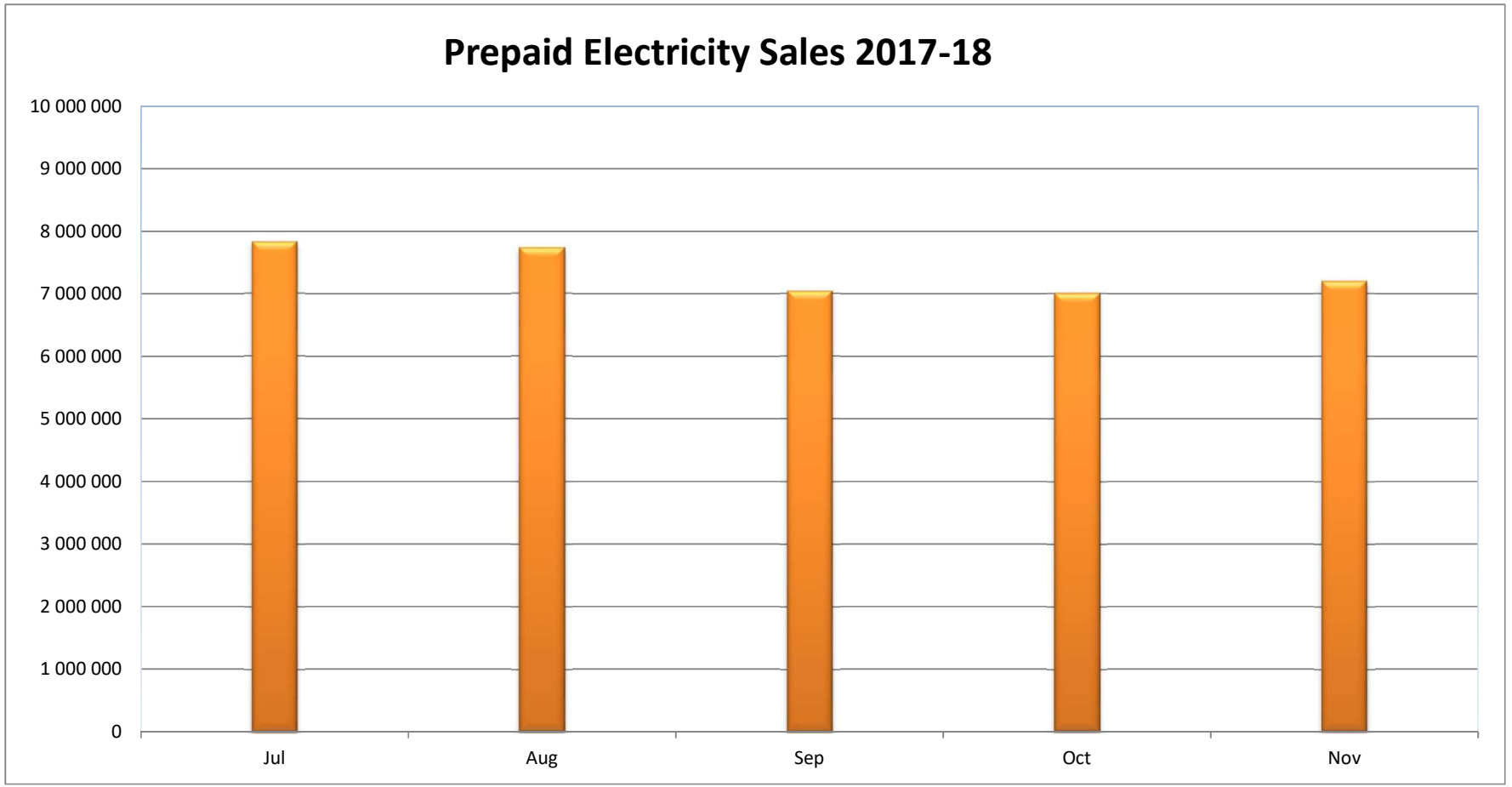
Month		Kroonstad			Viljoenskroon			Steynsrus	
	Billing	Revenue	Percentage	Billing	Revenue	Percentage	Billing	Revenue	Percentage
Jul	35 047 158	16 491 434	47%	6 681 788	3 838 462	57%	1 030 474	438 377	43%
Aug	29 961 090	18 296 600	61%	7 651 300	3 162 839	41%	926 887	437 153	47%
Sep	22 330 584	30 459 403	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%
Total	**146 755 026**	**114 779 449**	**82%**	**35 592 332**	**18 325 986**	**52%**	**5 255 857**	**2 176 449**	**42%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total
Jul	20 806	6 408 647	7 824 349	482 250	85	7 824 349
Aug	104 979	6 342 052	7 732 240	483 800	84	7 732 240
Sep	95 391	5 809 638	7 043 461	482 500	84	7 043 461
Oct	97 263	5 790 074	7 010 050	488 300	82	7 010 050
Nov	96 705	5 963 743	7 200 861	494 600	85	7 200 861
						36 810 961

The average collection rate for Kroonstad/Maokeng for November 2017 is 88% ,Viljoenskroon/Rammulutsi is 49% & Steynsrus/Matlwangtlwang is 36% .
Kroonstad/Maokeng generated a revenue of R25m for November 2017 ,Viljoenskroon/Rammolutsi's R3.5m & Steynsrus/Matlwangtlwang generated R385 507.
The revenue generated through prepaid electricity for the month is R7.2m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 30 November 2017

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water Tariffs	10 124 426	8 419 257	6 313 556	252 611 690	277 468 929
Electricity Tariffs	13 256 691	1 994 999	1 939 545	20 562 247	37 753 482
Rates (Property Rates)	3 542 207	1 463 164	1 095 493	35 710 502	41 811 366
Sewerage / Sanitation Tariffs	3 399 503	2 227 148	2 064 739	67 529 314	75 220 704
Refuse Removal Tariffs	2 430 066	1 506 722	1 391 027	46 845 678	52 173 493
Other	1 124 469	1 592 818	613 397	32 100 132	35 430 816
Total By Income Source	**33 877 362**	**17 204 108**	**13 417 757**	**455 359 563**	**519 858 790**
Debtors Age Analysis By Customer Group					
Government	4 941 340	3 825 779	2 437 971	11 758 771	22 963 861
Business	12 763 922	1 117 478	731 846	13 545 179	28 158 425
Households	11 552 395	8 094 213	6 817 542	227 696 169	254 160 319
Other	4 619 705	4 166 638	3 430 398	202 359 444	214 576 185
Total By Customer Group	**33 877 362**	**17 204 108**	**13 417 757**	**455 359 563**	**519 858 790**

Total Debtors as at 31 October 2017	**515 685 934**
% Increase/(Decrease) in Debtors	**1%**

Highlights	**SEP**	**OCT**	**% Change**	**NOV**	**% Change**
Services					
Councillors' debt (>90 days)	R 247 475	R 244 780	-1%	R 238 490	-3%
Officials debt (>90 days)	R 2 187 741	R 1 946 313	-11%	R 1 948 169	0%
Sundry debtors					
Telephones (Officials & Councillors)	R 377 989	R 378 346	0%	R 381 844	1%
Study loans	R 110 500	R 111 347	1%	R 112 195	1%
Indigents	R 137 818 279	R 140 993 075	2%	R 147 124 129	4%
Total Debt 90 Days +	**R 443 176 872**	**R 446 101 953**	**1%**	**R 455 359 563**	**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	28 592 254	23 235 192	22 950 722	32 696 711	55 380 261	-	-	98 603 865	261 459 005
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	8 778 096	1 302 994	121 609	679 196	-	-	-	-	10 881 895
Auditor General	2 869 821	1 548 788	890 690	354 913	-	-	-	-	5 664 213
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	254 041					5 810 598	6 557 578
SUNDRY CREDITORS	6 000 000	-	-	-	-	-	-	-	6 000 000
Total	**46 538 866**	**26 350 042**	**24 558 804**	**33 730 820**	**55 380 261**	**-**	**-**	**113 429 388**	**299 988 181**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2017/2018	Actual 30-Nov-17	YTD 30-Nov-17	Variance	% Exp
EMPLOYEE RELATED COSTS	238 672 109	20 110 642	101 776 205	136 895 904	43
REMUNERATION OF COUNCILLORS	18 830 682	1 797 140	7 475 155	11 355 527	40
BULK PURCHASES	233 732 049	5 662 492	16 024 241	217 707 808	7
CONTRACTED SERVICES	97 483 198	5 331 846	17 828 095	79 655 103	18
INVENTORY	10 377 433	683 530	1 667 408	8 710 025	16
DEPRECIATION ON ASSETS	6 257 608	521 467	2 607 337	3 650 271	42
CONTRIBUTIONS TO BAD DEBTS	9 472 965	789 414	3 947 069	5 525 896	42
GENERAL EXPENSES	87 276 511	4 219 510	25 848 238	61 428 273	30
TOTAL EXPENDITURE (NETT)	**702 102 555**	**39 116 042**	**177 173 747**	**524 928 808**	**25**

DESCRIPTION	Annual Budget 2017/2018	Actual 30-Nov-17	YTD 30-Nov-17	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	217 428			217 428	
OS: B&A HUMAN RESOURCES	90 000			90 000	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	210 000	8 352	17 457	192 543	8
OS: B&A ORGANISATIONAL	5 301		750	4 551	14
OS: B&A PROJECT MANAGEMENT	300 000			300 000	
OS: B&A RESEARCH & ADVISORY	2 418 453	121 826	503 702	1 914 751	21
OS: B&A QUALIFICATION VERIFICATION	180 000			180 000	
OS: B&A VALUER	205 200	14 000	56 000	149 200	27
OS: CATERING SERVICES	4 835 106	229 553	937 205	3 897 901	19
OS: CLEANING SERVICES	170 000	14 594	30 038	139 962	18
OS: ELECTRICAL	10 349 680	412 764	1 537 727	8 811 953	15
OS: MEDICAL SERVICES [HEALTH SERV &	609 383			609 383	
OS: PERSONNEL & LABOUR	11 726 233	39 368	347 944	11 378 289	3
OS: CONNECT/DIS-CONNECTION: ELECTICI	268 640		2 799	265 841	1
OS: TRANSPORT SERVICES	15 915			15 915	
SUB TOTAL : OUTSOURCE SERVICES	**31 601 339**	**840 457**	**3 433 623**	**28 167 716**	**11**
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000			150 000	
C&PS: B&A AUDIT COMMITTEE	250 000	6 055	55 478	194 522	22
C&PS: B&A BUSINESS & FIN MANAGEMENT	800 001			800 001	
C&PS: B&A MEDICAL EXAMINATIONS	500 001			500 001	
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 301			5 301	
C&PS: B&A PROJECT MANAGEMENT	4 500 000		311 560	4 188 440	7
C&PS: LAB SERV WATER	6 885 890	516 595	822 358	6 063 532	12
C&PS: LEGAL COST ADVICE & LITIGATION	4 003 500		1 839 107	2 164 393	46
C&PS: LEGAL COST COLLECTION	531 300	38 454	193 299	338 001	36
SUB TOTAL : CONSULTANT AND PROF SERV	17 625 993	561 104	3 221 802	14 404 191	18
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	**278 001**		**260 000**	**18 001**	**94**
CONTR: BUILDING CONTRACTORS	**47 437**			**47 437**	
CONTR: CATERING SERVICES	59 382			59 382	
CONTR: FIRE SERVICES	80 499			80 499	
CONTR: GARDENING SERVICES	900 000	180 494	430 794	469 206	48
CONTR: INTERIOR DECORATOR	50 001			50 001	
CONTR: MAINT OF BUILDINGS & FACILIT	180 000	38 392	42 392	137 608	24
CONTR: MAINTENANCE OF EQUIPMENT	1 578 100	281 689	181 626	1 396 474	12
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 929 156	58 280	60 273	3 868 883	2
CONTR: MAINTENANCE OF UNSPECIFIED AS	26 713			26 713	

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 30-Nov-17	YTD 30-Nov-17	Variance	% Exp
CONTR: MAINTENANCE FLEET	11 443 056	1 167 109	1 800 589	9 642 467	16
CONTR: PREPAID ELECTRICITY VENDORS	2 000 000		133 560	1 866 440	7
CONTR: SAFEGUARD & SECURITY	25 572 837	1 811 084	6 560 697	19 012 140	26
CONTR: TRAFFIC & STREET LIGHTS	2 110 684	393 237	1 702 740	407 944	81
SUB TOTAL : CONTRACTORS	**48 255 866**	**3 930 285**	**11 172 669**	**37 083 197**	**23**
CONTRACTED SERVICES	**97 483 198**	**5 331 846**	**17 828 095**	**79 655 103**	**18**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	484 382	28 083	159 641	324 741	33
OC: ADV/PUB/MARK - STAFF RECRUITMENT	8 487		2 180	6 307	26
OC: AUDIT COST: EXTERNAL	5 135 051			5 135 051	
OC: BC/FAC/C FEES - BANK ACCOUNTS	2 251 492	181 853	902 474	1 349 018	40
OC: COMMISSION - THIRD PARTY VENDORS	5 312 587	430 109	1 783 269	3 529 318	34
OC: COMM - CELL CONTRACT (SUBS & CAL	5 793			5 793	
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 811 705	243 121	739 858	1 071 847	41
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 782 684	173 668	515 410	1 267 274	29
OC: DRIVERS LICENCES & PERMITS	4 050			4 050	
OC: EXT COM SERV PROV - GPS LICENCE	6 269 504	23 615	116 410	6 153 094	2
OC: EXT COM SERV PROV - SYSTEM ADVIS	300 000		125 620	174 380	42
OC: HIRE CHARGES	27 895 434	1 331 360	8 624 090	19 271 344	31
OC: INSUR UNDER - EXCESS PAYMENTS	180 000	3 693	47 823	132 177	27
OC: INSUR UNDER - PREMIUMS	3 900 000	7 733	1 185 042	2 714 958	30
OC: LEARNERSHIPS & INTERNSHIPS	21 201			21 201	
OC: LIC - VEHICLE LIC & REGISTRATION	680 524	112 196	245 533	434 992	36
OC: LIC - VEHICLE LIC & REGISTR FLEE	4 000	1 788	1 788	2 212	45
OC: PERSONNEL AGENCY FEES (PERS RECR	90 000	10 844	29 413	60 587	33
OC: PRINTING & PUBLICATIONS	181 187	4 952	11 693	169 494	6
OC: PROFESSIONAL BODIES M/SHIP & SUB	2 536 678	8 000	2 428 969	107 709	96
OC: REMUNERATION TO WARD COMMITTEES	1 457 500	223 600	672 920	784 580	46
OC: SKILLS DEVELOPMENT FUND LEVY	1 750 000	180 336	875 165	874 835	50
OC: SERVITUDES & LAND SURVEYS	20 001			20 001	
OC: SIGNAGE	200 001	9 905	58 699	141 302	29
OC: SMALL DIFFERENCES TOLERANCES		0	0	- 0	
OC: TOLL GATE FEES	300 000			300 000	
OC: TRANSPORT - FUNERALS	6 936			6 936	
OC: T&S DOM - ACCOMMODATION	2 952 689	34 964	941 777	2 010 912	32
OC: T&S - NON-EMPLOYEES	50 001			50 001	
OC: UNIFORM & PROTECTIVE CLOTHING	2 461 719	4 929	45 264	2 416 455	2
OC: WET FUEL	**7 380 429**	**702 066**	**3 781 280**	**3 599 150**	51
OC: WORKMEN'S COMPENSATION FUND	**1 250 000**			**1 250 000**	
SUB TOTAL : OPERATIONAL COST	76 684 035	3 716 813	23 294 317	53 389 718	30
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	**2 497 594**	**501 849**	**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	501 849	1 021 501	1 963 543	34
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	2 781 561	1 857	42 551	2 739 010	2
OPR LEASES: INFRA - TRANSPORTATION	1 186 764		88 686	1 098 078	7
OPR LEASES: MACHINERY & EQUIPMENT	**- 12 376**	**- 1 010**	**- 5 000**	**- 7 376**	**40**
OPR LEASES: TRANSPORT ASSETS	**3 651 483**		**1 406 184**	**2 245 299**	**39**
SUB TOTAL : OPERATING LEASES	**7 607 432**	**847**	**1 532 421**	**6 075 011**	**20**
GENERAL RXPENSES	**87 276 511**	**4 219 510**	**25 848 238**	**61 428 273**	**30**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Nov-17**
Cash Receipts by Source	
Property rates	6 255 771
Service charges - electricity revenue	24 758 892
Service charges - water revenue	3 322 866
Service charges - sanitation revenue	1 922 304
Service charges - refuse revenue	1 599 321
Service charges - other	-
Interest earned - outstanding debtors	196 258
Fines	-
Transfer receipts - operational	-
Other revenue	473 983
Cash Receipts by Source	**38 529 395**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	450 000
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**38 979 395**
Cash Payments by Type	
Employee related costs	19 474 495
Remuneration of councillors	1 755 147
Bulk purchases - Electricity	5 662 492
Contracted services	5 265 843
General expenses	9 128 688
Cash Payments by Type	**41 286 665**
Other Cash Flows/Payments by Type	
Capital assets	-
Repayment of borrowing	-
Total Cash Payments by Type	**41 286 665**
Net Increase/(Decrease) in Cash Held	**-2 307 270**
Cash/cash equivalents at the month/year begin:	**6 952 685**
Cash/cash equivalents at the month/year end:	**4 645 415**

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	340550531402ZZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	340550530402ZZZZZZZWM
ABSA - 3	91-3190-1443	Call Account	340550532402ZZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance at 30-Sep-2017	**3 939.05**	**74 533.88**	**16 106 160.15**	**16 184 633.08**
Balance at 31-Oct-2017	**3 939.05**	**74 533.88**	**28 734 650.74**	**28 813 123.67**
	59.87	5 702.52	-15 357 022.55	-15 351 260.16
Invested	-	-	10 004 678.50	10 004 678.50
Withdrawn	-	-	-25 500 000.00	-25 500 000.00
Interest earned	59.87	5 702.52	138 298.95	144 061.34
Balance at 30-Nov-2017	**3 998.92**	**80 236.40**	**13 377 628.19**	**13 461 863.51**
INTEREST EARNED	**118.84**	**5 702.52**	**589 770.73**	**595 592.09**
INTEREST ACCRUED	-	-	-	-

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/08/2017	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 30/09/2017
Senwes	11 822	145 411	-	R 8 275.40	153 686
Senwesbel	18 130	107 874	-	R -1 813.00	106 061
		253 284	**-**	**6 462**	**259 747**

Report on conditional grants at 30-Nov-17

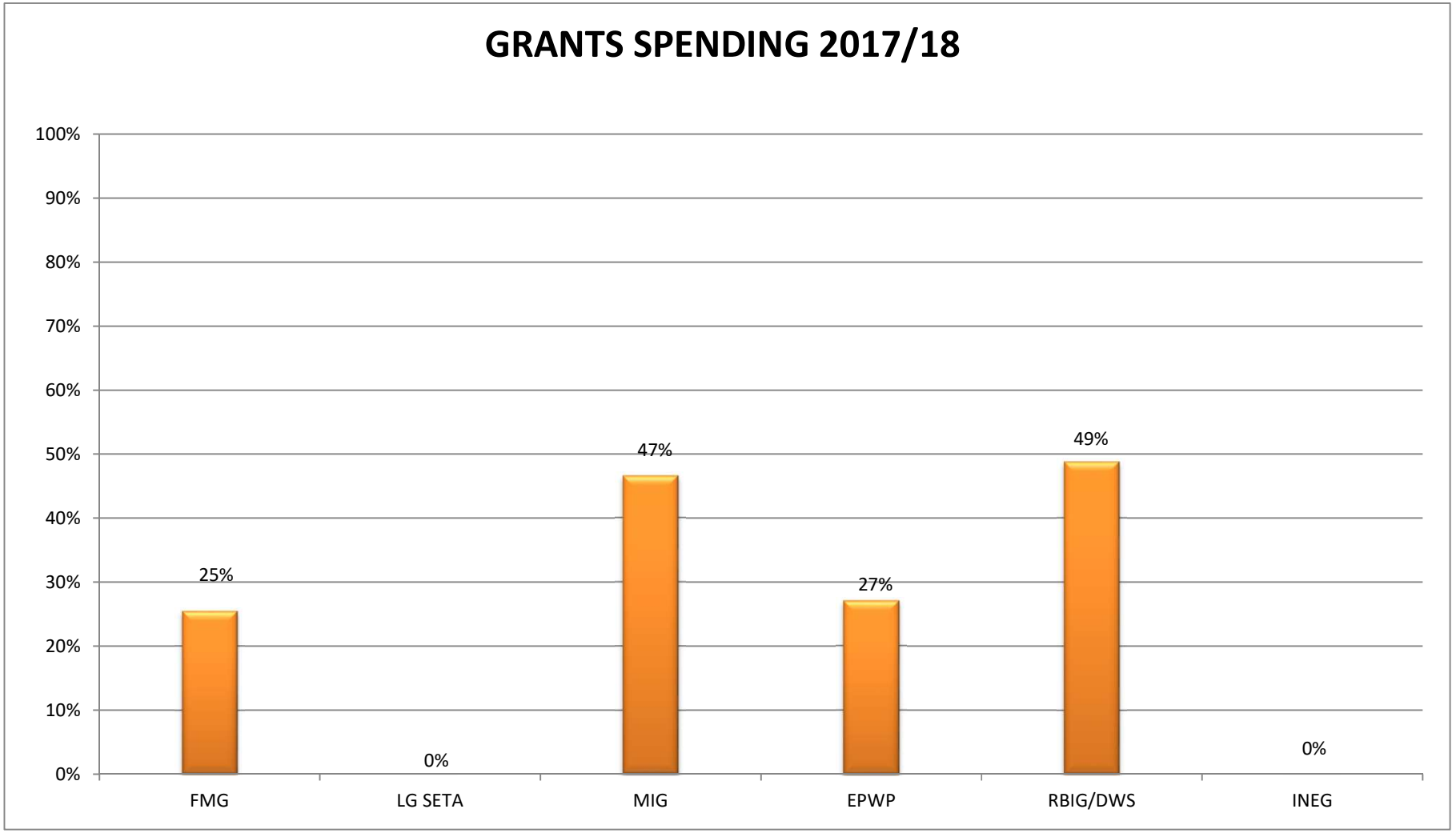
Municipality: FS201 Moqhaka

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 (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	-	196 459	16 331 000	250 000	10 000 000	4 000 000	**30 581 000**
Received This Month	2 145 000	-	-	450 000	6 000 000	-	**6 450 000**
Total Funds Received	**2 145 000**	**196 459**	**16 331 000**	**700 000**	**16 000 000**	**4 000 000**	**37 031 000**
Spent Prior Months	504 323	-	13 605 775	203 874	2 351 250	-	**16 160 899**
Spent This Month	41 667	-	5 415 584	66 240	5 454 948	-	**10 936 772**
Total Funds Spent	545 990	-	19 021 359	270 114	7 806 198	-	**27 097 671**
Total funds Received and Not Spent	**1 599 010**	**196 459**	**-2 690 359**	**429 886**	**8 193 802**	**5 000 000**	**10 933 329**
Percentage of Funds Spent	25%	0%	47%	27%	49%	0%	**41%**
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%
25%
0%
47%
27%
49%
0%
FMG
LG SETA
MIG
EPWP
RBIG/DWS
INEG

30 November 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 30-Nov-17	YTD 30-Nov-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	2 714	53 327	9
SM DTS: SRB - ACTING & POST RELATE A				
SUB TOTAL: DTS - SAL ALLOW & SERV BE	**572 984**	**2 714**	**53 327**	**9**
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**	**2 714**	**53 327**	**4**
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**			
SM: PST RET BEN OBL CST CAP PPE				

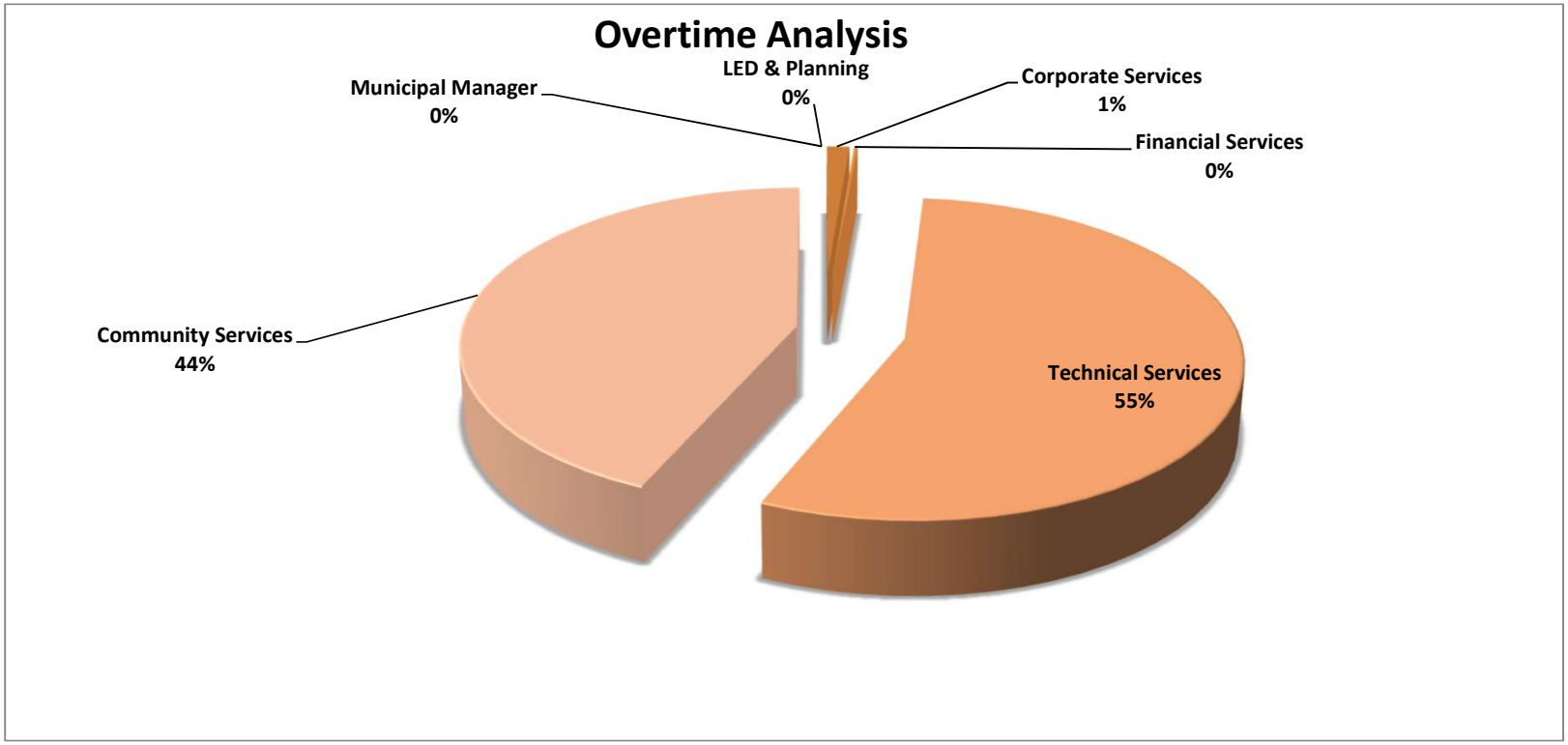
DESCRIPTION	Annual Budget 2017/2018	Actual 30-Nov-17	YTD 30-Nov-17	% Exp
SUB TOTAL : SM - COST CAPITALISED TO				
SUB TOTAL : SENIOR MANAGEMENT	**4 636 445**	**2 714**	**53 327**	**1**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	142 553 574	12 187 797	62 985 785	44
MS: SAL & ALL: PERFORMANCE BASED BON	13 910 779	1 435 452	6 669 452	48
MS: ALL - CELLULAR & TELEPHONE	596 165	36 456	179 817	30
MS: HB & INC: HOUSING BENEFITS	1 706 728	92 258	482 850	28
MS: ALL - TRAVEL OR MOTOR VEHICLE	11 832 155	1 107 022	5 352 557	45
MS: OVERTIME - NON STRUCTURED	18 675 176	1 346 663	6 795 774	36
MS: SRB - STANDBY ALLOWANCE	2 346 238	149 882	731 643	31
MS: IN-KIND BENEFITS	1 757 073	170 549	700 902	40
MS: SRB - NON PENSIONABLE		**491**	**491**	
SUB TOTAL : MS - SAL ALLOW & SERV BE	193 377 888	16 526 569	83 899 271	43
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	133 026	7 178	35 653	27
MS: SOC CONTR - GROUP LIFE INSURANCE	1 916 817	135 016	689 675	36
MS: SOC CONTR - MEDICAL	15 426 102	1 172 144	5 883 875	38
MS: SOC CONTR - PENSION	21 439 253	2 145 318	10 607 525	49
MS: SOC CONTR - UNEMPLOYMENT INSUR F	**1 742 578**	**121 702**	**606 731**	**35**
SUB TOTAL : MS - SOCIAL CONTRIBUTION	40 657 776	3 581 358	17 823 459	44
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE			**148**	
SUB TOTAL : MS - COST CAPITALISED TO			**148**	
SUB TOTAL : MUNICIPAL STAFF	**234 035 664**	**20 107 928**	**101 722 878**	**43**
SUB TOTAL : EMPLOYEE RELATED COST	**238 672 109**	**20 110 642**	**101 776 205**	**43**

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 30-Nov-17	YTD 30-Nov-17	% Exp

Analysis of overtime per department

	30-Sep		31-Oct		30-Nov	
Description	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
Municipal Manager	-	-	-	-	-	-
Corporate Services	38	4 960	42	5 493	112	15 844
Financial Services	33	3 286	89	9 524	27	2 448
Technical Services	7 244	824 048	6 609	762 868	6 124	697 579
Community Services	3 714	467 438	3 838	519 360	5 158	548 452
LED & Planning	-	-	-	-	-	-
Total	**11 029**	**1 299 732**	**10 579**	**1 297 245**	**11 420**	**1 264 322**

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.