



**MFMA SECTION 71 REPORT
MONTH ENDING 31 JULY 2023**

**Executive Mayor
Municipal Manager**

Revenue analysis for the month ending 31 July 2023

Revenue types	Section 71 of 31 July 2023						First Month Ending 31 July 2023				
	Annual Budget 2023/2024	Budget	Billing per GS 560	Billing vs Budget	(BS-566) Actual Income	Income vs Billing	Budget	Billing per GS 560	Billing vs Budget	(BM-310) Actual Income	Income vs Billing
Property rates	86 281 288	7 190 107	7 357 188	102%	2 383 323	32%	7 190 107	7 357 188	102%	2 383 323	32%
Electricity - conventional	279 780 051	23 315 004	22 618 211	97%	12 839 499	57%	23 315 004	22 618 211	97%	12 839 499	57%
Water	186 273 093	15 522 758	14 521 969	94%	4 125 283	28%	15 522 758	14 521 969	94%	4 125 283	28%
Sanitation	66 740 026	5 561 669	5 407 700	97%	2 970 353	55%	5 561 669	5 407 700	97%	2 970 353	55%
Refuse	46 295 731	3 857 978	3 857 909	100%	1 959 607	51%	3 857 978	3 857 909	100%	1 959 607	51%
Total Direct Services	665 370 189	55 447 516	53 762 977	97%	24 278 065	45%	55 447 516	53 762 977	97%	24 278 065	45%
Other revenue	76 261 707	6 355 142	2 057 837	32%	1 477 520	72%	6 355 142	2 057 837	32%	1 477 520	72%
Revenue from Billed services	741 631 896	61 802 658	55 820 814	90%	25 755 585	46%	61 802 658	55 820 814	90%	25 755 585	46%
Electricity - prepaid	165 169 388	13 764 116	11 714 904	85%	11 714 904	100%	13 764 116	11 714 904	85%	11 714 904	100%
Revenue before operational grants	906 801 284	75 566 774	67 535 719	89%	37 470 490	55%	75 566 774	67 535 719	89%	37 470 490	55%
Operational grants and subsidies	4 495 716	98 453	98 453	100%	98 453	100%	98 453	98 453	100%	98 453	100%
Equitable share	279 982 000	116 659 000	116 659 000	100%	116 659 000	100%	116 659 000	116 659 000	100%	116 659 000	100%
Total Revenue	1 191 279 000	192 324 226	184 293 171	96%	154 227 942	84%	192 324 226	184 293 171	96%	154 227 942	84%

Comments on Section 71 Report.

Collection rate for the month for waste water management is 55% for the month ending July 2023.

Collection rate for the month for waste management is 51% for the month ending July 2023.

Collection rate for the month for water is 28% for the month ending July 2023.

The collection rate on Property rates is 32% for the month ending July 2023.

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

Conventional electricity revenue collection is 97% for the month ending July 2023.

Total direct services collection rate against billing is 45% for for the month ending July 2023.

Total Revenue Collection Percentage for the month is 84% inclusive of Zero Grant Funding for the month ending July 2023.

Indigents Contribution for Prepaid Electricity of July 2023 is R34 365.60 + R122 249.44 (FBE in ESKOM Supplied Areas) = R156 615.04

BILLING & REVENUE PER TOWN 01/07/2023 - 30/06/2024 (Excluding Pre-paid Electricity)

Month	Kroonstad			Viljoenskroon			Steynsrus		
	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage
Jul	50 690 768	29 121 318	57%	12 746 330	4 406 069	35%	1 303 865	323 374	25%
Aug									
Sep									
Oct									
Nov									
Dec									
Jan									
Feb									
Mar									
Apr									
May									
Jun									
Total	50 690 768	29 121 318	57%	12 746 330	4 406 069	35%	1 303 865	323 374	25%

Billing vs Collection



PRE-PAID ELECTRICITY SALES FIN100

Month	Arrears	Cost of Units	Vat	Cash Tendered	Units Sold	FBE Value	Powersale	% Movement
Jul	R2 399 461.59	R11 702 328.47	R1 754 259.31	R15 856 049.37	R5 439 056.10	R34 365.60	R1 343 540.21	9%
Aug								
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Mar								
April								
May								
Jun								
	R2 399 461.59	R11 702 328.47	R1 754 259.31	R15 856 049.37	R5 439 056.10	R34 365.60	R1 343 540.21	

The average collection rate for Kroonstad/Maokeng for July 2023 is 57% , Viljoenskroon/Rammolutsi is 35% & Steynsrus/Matlwangtlwang is 25%.

Kroonstad/Maokeng generated a revenue of R29.1m for July 2023, Viljoenskroon/Rammolutsi's R4.4m & Steynsrus/Matlwangtlwang generated R323 374

The cost of revenue generated through prepaid electricity for the month of July 2023 is R11 702 328,47. The electricity vendors are contributing to these sales.

Analysis of Debtors as at 30 July 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	23 278 247	17 865 979	14 253 923	560 096 482	615 494 631
Electricity	26 089 101	14 227 752	5 745 836	77 253 426	123 316 115
Property Rates	7 498 588	4 183 740	2 808 416	74 522 813	89 013 557
Sewerage	6 830 142	5 269 940	4 566 724	165 775 480	182 442 286
Refuse Removal	4 755 638	3 624 941	3 184 220	118 873 274	130 438 073
Other	996 808	610 034	630 421	65 406 949	67 644 212
Total By Income Source	69 448 524	45 782 386	31 189 540	1 061 928 424	1 208 348 874
Debtors Age Analysis By Customer Group					
Government	23 520 090	5 325 618	4 770 477	46 840 641	80 456 826
Business	22 811 861	12 679 109	5 260 181	94 279 831	135 030 982
Households	30 931 463	20 903 041	19 207 944	825 799 863	896 842 311
Other	-7 814 890	6 874 618	1 950 938	95 008 089	96 018 755
Total By Customer Group	69 448 524	45 782 386	31 189 540	1 061 928 424	1 208 348 874

Highlights

Services

Councillors' debt (>90 days)

Officials debt (>90 days)

Sundry debtors

Telephones (Officials & Councillors)

Indigents

Total Debt 90 Days +

	May	June	% Change	July	% Change	Reference
	R 1 112 231	R 1 122 255	1%	R 1 128 470	1%	BP136-r
	R 1 521 260	R 1 592 460	5%	R 1 655 133	4%	BP136-a
	R517 338.37	R518 655.37	0%	R519 392.29	0%	BP136-rt
	R 275 138 732	R 129 027 249	-53%	R 130 187 485	1%	BP136-ia
	R 278 289 562	R 132 260 619	-52%	R 133 490 481	1%	

Total Debtors as at 30 June 2023 **1 172 802 627**
% Increase / (Decrease) in Debtors **3%**

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	58 861 101	39 097 997	63 694 814	469 219 920				403 082 995	1 033 956 827
Loan repayments	828 041	519 965	1 242 808					4 955 248	7 546 062
Trade Creditors									-
Auditor General	12 685	145 326	6 046		40 385				204 442
DWS	39 849	39 849		39 849				11 305 126	11 424 673
OTHER	39 849	39 849	39 849	39 849	11 305 126				11 464 522
Total	59 781 525	39 842 986	64 983 517	469 299 618	11 345 511	-	-	419 343 369	1 064 596 526

MOQHAKA OUTSTANDING DEBTORS SUMMARY

KROONSTAD & SURROUNDING AREAS

DESCRIPTION	NR ACC	2019/06/18	2020/06/18	2021/06/23	2022/06/21	2023/06/15	2023/07/14	VARIANCE
CENTRAL TOWN KROONSTAD	113	1 071 562.63	1 359 457.96	1 741 700.29	1 324 957.63	2 655 768.27	3 209 217.00	553 448.73
DEPARTMENTAL	307	0.00	0.00	-150 260.00	-8 200.00	-0.74	0.00	0.74
ELANDIA KROONSTAD	694	1 374 091.82	1 902 358.86	2 483 264.55	3 226 571.19	4 626 296.99	4 969 342.72	343 045.73
GOEDGEDACHT KROONSTAD	33	166 368.80	100 648.54	152 130.63	246 988.20	282 610.50	291 886.66	9 276.16
GUNHILL KROONSTAD	75	926 729.38	1 027 438.13	962 842.37	1 152 957.28	1 815 419.63	1 955 142.78	139 723.15
JORDANIA KROONSTAD	176	541 340.24	682 662.18	894 868.23	719 865.81	838 674.37	960 909.63	122 235.26
KROONINDUSTRIA	432	7 602 641.23	7 398 501.10	9 177 026.03	9 217 268.02	13 373 700.47	17 645 829.61	4 272 129.14
KROONHEUWEL KROONSTAD	842	1 255 539.31	1 178 600.32	1 534 558.72	1 049 812.47	4 526 622.44	4 867 799.23	341 176.79
KROONSTAD	3 617	13 297 894.95	14 016 411.74	18 962 330.14	21 938 071.04	46 930 863.65	50 302 015.79	3 371 152.14
KROONSTAD PLANS	307	676 809.44	122 557.82	172 762.55	186 884.63	247 124.87	245 306.53	-1 818.34
MOREWAG KROONSTAD	1 134	3 197 066.59	3 522 459.50	5 700 936.76	7 401 031.71	10 342 994.04	9 068 453.45	-1 274 540.59
MUNICIPAL HOUSES	48	181 470.94	235 433.23	327 060.08	568 034.96	482 186.31	554 148.83	71 962.52
NOORDHOEK KROONSTAD	485	1 004 994.56	1 301 281.53	1 671 727.12	1 897 281.49	2 345 790.41	2 496 275.97	150 485.56
VAN RIEBEECKPARK KROONSTAD	5	7.38	-2 570.73	0.47	0.15	0.44	4 908.37	4 907.93
PANORAMA KROONSTAD	413	243 324.30	579 800.99	886 306.84	943 970.47	2 083 448.08	2 207 206.63	123 758.55
PRESIDENTIA KROONSTAD	164	1 270 486.31	940 581.02	1 809 809.09	1 079 933.99	2 163 284.68	2 464 204.95	300 920.27
SPOORNET HOUSING KROONSTAD	21	79 833.26	13 039.28	381 837.57	-340 073.24	305 725.63	420 512.79	114 787.16
SUIDRAND KROONSTAD	986	1 543 393.10	1 927 789.52	2 863 038.39	3 617 479.81	4 801 038.37	5 783 382.75	982 344.38
TUINHOF KROONSTAD	235	1 606 132.21	2 097 971.38	2 386 664.72	2 887 996.40	3 470 769.06	3 588 953.16	118 184.10
UITSIG KROONSTAD	280	305 199.57	276 577.72	364 683.74	476 812.31	831 348.22	903 468.91	72 120.69
WESPARK KROONSTAD	415	1 270 968.24	1 634 072.70	2 232 297.08	2 942 404.96	4 043 464.03	4 239 974.53	196 510.50
WILGENHOF KROONSTAD	232	561 171.38	662 862.75	1 045 790.07	1 322 349.95	1 694 502.23	1 794 256.34	99 754.11
MAOKENG	21 132	293 597 628.78	329 049 755.80	382 160 551.83	433 497 500.52	403 113 211.45	411 077 217.63	7 964 006.18
MAOKENG SCHOOLS	28	212 848.13	6 353.94	276 139.09	604 361.02	15 287.44	70 244.41	54 956.97
BRENTPARK	1 094	8 802 211.53	10 557 156.73	11 755 780.50	13 602 113.25	14 633 591.88	14 916 473.21	282 881.33
KROONSTAD SMALLHOLDINGS	535	2 384 991.98	3 199 069.14	4 215 503.85	5 067 807.07	6 144 814.99	6 410 806.31	265 991.32
KROONSTAD MAXIMUM DEMANDS	194	8 098 225.77	4 782 930.93	13 203 724.51	7 106 600.44	17 488 290.60	19 999 422.30	2 511 131.70
TOTAL DEBT	33 997	351 272 931.83	388 573 202.08	467 213 075.22	521 730 781.53	549 256 828.31	570 447 360.49	21 190 532.18
STEYNSRUS & MATLWANGTLWANG								
DESCRIPTION	NR ACC	2019/06/18	2020/06/18	2021/06/23	2022/06/21	2023/06/15	2023/07/14	VARIANCE
STEYNSRUS & MATLWANGTLWANG	2 729	27 545 119.09	34 305 600.92	44 863 631.98	51 270 683.29	58 354 028.27	59 609 858.78	1 255 830.51
TOTAL DEBT	2 729	27 545 119.09	34 305 600.92	44 863 631.98	51 270 683.29	58 354 028.27	59 609 858.78	1 255 830.51

VILJOENSKROON & RAMMULOTSI								
DESCRIPTION	NR ACC	2019/06/18	2020/06/18	2021/06/23	2022/06/21	2023/06/15	2023/07/14	VARIANCE
VILJOENSKROON & RAMMULOTSI	10 019	238 712 088.66	291 166 045.15	342 059 305.14	393 664 168.89	417 481 453.04	424 614 195.08	7 132 742.04
TOTAL DEBT	10 019	238 712 088.66	291 166 045.15	342 059 305.14	393 664 168.89	417 481 453.04	424 614 195.08	7 132 742.04
OTHER SERVICES/DEBT								
DESCRIPTION	NR ACC	2019/06/18	2020/06/18	2021/06/23	2022/06/21	2023/06/15	2023/07/14	VARIANCE
RURAL DISTRICTS (FARMS)	4 599	22 548 322.83	25 806 454.72	32 613 955.15	38 463 431.18	46 776 417.41	49 463 477.95	2 687 060.54
SUNDRY ACCOUNTS	23 849	24 727 645.23	35 180 342.97	37 284 955.04	45 146 404.09	46 550 053.25	46 505 360.52	-44 692.73
TOTAL DEBT	28 448	47 275 968.06	60 986 797.69	69 898 910.19	83 609 835.27	93 326 470.66	95 968 838.47	2 642 367.81
GRAND TOTALS:	75 193	664 806 107.64	775 031 645.84	924 034 922.53	1 050 275 468.98	1 118 418 780.28	1 150 640 252.82	32 221 472.54

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2022/2023	Actual 2023/07/31	YTD 2023/07/31	Variance	% Exp
EMPLOYEE RELATED COSTS	396 116 531	32 876 134	32 876 134	363 240 397	8
REMUNERATION OF COUNCILLORS	25 032 003	1 688 017	1 688 017	23 343 986	7
CONTRACTED SERVICES	158 943 523	9 016 697	9 016 697	149 926 826	6
INVENTORY	17 275 975	349 345	349 345	16 926 630	2
BULK PURCHASES	318 545 093	831 591	831 591	317 713 502	0
CONTRIBUTIONS TO BAD DEBTS	58 748 643	1 952 580	1 952 580	56 796 063	3
DEPRECIATION ON ASSETS	9 392 612	-	-	9 392 612	0
GENERAL EXPENSES	142 006 977	5 627 528	5 627 528	136 379 449	3
TOTAL EXPENDITURE (NETT)	1 126 061 357	52 341 891	52 341 891	1 073 719 466	5

DESCRIPTION	Annual Budget 2022/2023	Actual 2023/07/31	YTD 2023/07/31	Variance	% Exp
OS: BURIAL SERVICES	370 916	-	-	370 916	0
OS: B&A HUMAN RESOURCES					
OS: B&A OCCUPATIONAL HEALTH & SAFETY					
OS: B&A ORGANISATIONAL	5 165			5 165	
OS: B&A PROJECT MANAGEMENT	2 300 000	172 146	172 146	2 127 854	7
OS: B&A RESEARCH & ADVISORY	884 520	-	-	884 520	0
OS: B&A QUALIFICATION VERIFICATION					
OS: B&A VALUER	295 611	-	-	295 611	0
OS: CATERING SERVICES	745 516	21 150	21 150	724 366	3
OS: CLEANING SERVICES	206 632	-	-	206 632	0
OS: ELECTRICAL	13 370 300	841 979	841 979	12 528 321	6
OS: ILLEGAL DUMPING	500 000			500 000	
OS: MEDICAL SERVICES [HEALTH SERV &	526 500			526 500	0
OS: PERSONNEL & LABOUR	5 841 864	402 203	402 203	5 439 661	7
OS: CONNECT/DIS-CONNECTION: ELECTICI	8 846			8 846	0
OS: TRAFFIC FINES MANAGEMENT	159 792	-	-	159 792	0
OS: TRANSPORT SERVICES					
SUB TOTAL : OUTSOURCE SERVICES	25 215 662	1 437 478	1 437 478	23 778 184	6
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A AIR POLLUTION	150 000			150 000	0
C&PS: B&A AUDIT COMMITTEE	200 000		-	200 000	0
C&PS: B&A BUSINESS & FIN MANAGEMENT	500 000			500 000	0
C&PS: B&A HUMAN RESOURCES	1 467 700	-	-	1 467 700	0
C&PS: B&A MEDICAL EXAMINATIONS	864 000	58 125	58 125	805 875	7
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	500 000	-	-	500 000	0
C&PS: B&A PROJECT MANAGEMENT	18 738 638	1 139 510	1 139 510	17 599 128	6
C&PS: B&A PROJ MAN(COMM CRISIS)	-			-	
C&PS: B&A PROJ MAN(TRAJ & AWARE)	-			-	
C&PS: B&A PROJ MAN(EMERG RESPOND)	1 500 000	-	-	1 500 000	0
C&PS: B&A RESEARCH & ADVISORY	200 000		-	200 000	0
C&PS: I&P ENGINEERING CIVIL	1 400 000	-	-	1 400 000	0
C&PS: I&P LAND & QUANTITY SURVEYORS	320 000	-	-	320 000	0
C&PS: I&P LAND SCAPE DESIGNER	1 000 000	-	-	1 000 000	0
C&PS: I&P TOWN PLANNER	117 000	-	-	117 000	0
C&PS: LAB SERV WATER	6 200 000	423 472	423 472	5 776 528	7
C&PS: LEGAL COST ADVICE & LITIGATION	4 212 000	194 216	194 216	4 017 784	5
C&PS: LEGAL COST ISSUE OF SUMMONS	205 300	-	-	205 300	0
C&PS: LEGAL COST COLLECTION	1 688 403	56 278	56 278	1 632 125	3
SUB TOTAL : CONSULTANT AND PROF SERV	39 263 041	1 871 600	1 871 600	37 391 441	5
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	52 650			52 650	
CONTR: BUILDING CONTRACTORS	1 453 000	-	-	1 453 000	0

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 2023/07/31	YTD 2023/07/31	Variance	% Exp
CONTR: CATERING SERVICES	60 000	-	-	60 000	0
CONTR: EMPLOYEE WELLNESS	600 000	-	-	600 000	0
CONTR: EVENT PROMOTERS	300 000	-	-	300 000	0
CONTR: FIRE SERVICES	30 000	-	-	30 000	0
CONTR: GARDENING SERVICES	233 997	-	-	233 997	0
CONTR: INTERIOR DECORATOR	200 000	-	-	200 000	0
CONTR: INSPECTION FEES	1 535 759	2 228	2 228	1 533 531	0
CONTR: MAINT OF BUILDINGS & FACILIT	11 490 545	167 903	167 903	11 322 642	1
CONTR: MAINTENANCE OF EQUIPMENT	4 002 192	894 943	894 943	3 107 249	22
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 725 537	24 494	24 494	3 701 043	1
CONTR: MAINTENANCE FLEET	11 786 043	152 066	152 066	11 633 977	1
CONTR: PEST CONTROL & FUMIGATION	150 000	-	-	150 000	0
CONTR: PLANTS FLOWERS & OTH DECORATI	43 067	-	-	43 067	0
CONTR: PREPAID ELECTRICITY VENDORS	8 000 000	872 180	872 180	7 127 820	11
CONTR: SAFEGUARD & SECURITY	45 852 930	3 257 168	3 257 168	42 595 762	7
CONTR: TRAFFIC & STREET LIGHTS	4 949 100	336 636	336 636	4 612 464	7
SUB TOTAL : CONTRACTORS	94 464 820	5 707 618	5 707 618	88 757 202	6
CONTRACTED SERVICES	158 943 523	9 016 697	9 016 697	14 992 826	6
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	1 826 728	8 660	8 660	1 818 068	0
OC: ADV/PUB/MARK - MUNICIPAL NEWSLET	360 565	-	-	360 565	
OC: ADV/PUB/MARK - SIGNS	260 470	-	-	260 470	0
OC: ADV/PUB/MARK - STAFF RECRUITMENT	300 000	10 803	10 803	289 197	4
OC: ADV/PUB/MARK - TENDERS	210 600	16 192	16 192	194 408	8
OC: AUDIT COST: EXTERNAL	10 000 000	-	-	10 000 000	0
OC: BC/FAC/C FEES - BANK ACCOUNTS	1 213 898	80 344	80 344	1 133 554	7
OC: COMMISSION - THIRD PARTY VENDORS	12 919 761	79 068	79 068	12 840 693	1
OC: COMM - CELL CONTRACT (SUBS & CAL					
OC: COMM - LICENCES (RADIO & TELEVIS	64 383	-	-	64 383	0
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 956 170	-	-	1 956 170	0
OC: COMM - RADIO & TV TRANSMISSIONS					
OC: COMM - SMS BULK MESSAGE SERVICE	-	-	-	-	
OC: COMM - PHONE FAX TELEGRAPH & TEL	2 000 000	-	-	2 000 000	0
OC: CONTR TO PROV - REHAB LANDFILL S	85 153	-	-	85 153	0
OC: DEEDS	266 351	-	-	266 351	0
OC: DRIVERS LICENCES & PERMITS	14 838	-	-	14 838	0
OC: ENTERTAINMENT - EXEC MAYOR	30 000	-	-	30 000	0
OC: ENTERTAINMENT - COUNCILLORS	30 000	-	-	30 000	0
OC: ENTERTAINMENT - SENIOR MANAGEMENT	107 650	-	-	107 650	0
OC: ENTERTAINMENT - SPEAKER	11 035	-	-	11 035	0
OC: ENTERTAINMENT - CHIEF WHIP	10 530	1 942	1 942	8 588	18
OC: EXT COM SERV PROV - GPS LICENCE	2 952 108	-	-	2 952 108	0
OC: EXT COM SERV PROV - S/WARE LICEN	2 595 590	-	-	2 595 590	0
OC: EXT COM SERV PROV - SYSTEM ADVIS	59 966	-	-	59 966	0
OC: HIRE CHARGES	42 616 110	2 033 313	2 033 313	40 582 797	5
OC: INSUR UNDER - CLAIM PAID 3RD PAR					
OC: INSUR UNDER - EXCESS PAYMENTS	450 000	-	-	450 000	0
OC: INSUR UNDER - PREMIUMS	4 500 000	1 905	1 905	4 498 095	0
OC: LEARNERSHIPS & INTERNSHIPS				410 000	
OC: LIC - VEHICLE LIC & REGISTRATION	1 602 256	-	-	1 602 256	0
OC: LIC - VEHICLE LIC & REGISTR FLEE	13 402	-	-	13 402	0
OC: PERSONNEL AGENCY FEES (PERS RECR					
OC: PRINTING & PUBLICATIONS	718 321	7 950	7 950	710 371	1
OC: PROFESSIONAL BODIES M/SHIP & SUB	166 790	-	-	166 790	0
OC: REMUNERATION TO WARD COMMITTEES	2 800 000	97 000	97 000	2 703 000	3
OC: ROAD WORTHY TEST FLEET	38 176	-	-	38 176	0
OC: SKILLS DEVELOPMENT FUND LEVY	3 125 304	281 693	281 693	2 843 611	9

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 2023/07/31	YTD 2023/07/31	Variance	% Exp
OC: SEARCH FEES	15 700			15 700	
OC: SERVITUDES & LAND SURVEYS	50 000			50 000	
OC: SIGNAGE	571 731	44 870	44 870	526 861	8
OC: SMALL DIFFERENCES TOLERANCES					
OC: TOLL GATE FEES	1 987			1 987	
OC: TOLL GATE FEES FLEET	4 017			4 017	
OC: TRANSPORT - EVENTS	90 442			90 442	
OC: TRANSPORT - FUNERALS					
OC: T&S DOM - ACCOMMODATION	2 467 991	71 531	71 531	2 396 460	3
OC: T&S DOM - DAILY ALLOWANCE	1 614 185	30 960	30 960	1 583 225	2
OC: T&S DOM - FOOD & BEVERAGE (SERVE	572 650	11 316	11 316	561 334	2
OC: T&S DOM TRP - W/OUT OPR OWN TRAN	1 879 810	47 785	47 785	1 832 025	3
OC: T&S DOM PUB TRP - ROAD TRANSPORT	401 060	894	894	400 166	0
OC: T&S - NON-EMPLOYEES	130 000	-	-	130 000	0
OC: TRANSPORT - MUNICIPAL ACTIVITIES	52 650	7 200	7 200	45 450	14
OC: UNIFORM & PROTECTIVE CLOTHING	4 516 314	466 315	466 315	4 049 999	10
OC: VEHICLE TRACKING FLEET	432 521	-	-	432 521	
OC: WET FUEL	12 077 800	804 506	804 506	11 273 294	7
OC: WORKMEN'S COMPENSATION FUND	1 671 900	-	-	1 671 900	0
SUB TOTAL : OPERATIONAL COST	119 856 913	4 104 248	4 104 248	115 752 665	3
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	6 600 000	550 000	550 000	6 050 000	8
INT PAID: OVERDUE ACCOUNTS	2 000 000	-	-	2 000 000	0
SUB TOTAL - INTEREST DIVID & RENT -	8 600 000	550 000	550 000	8 050 000	6
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	2 594 024	3 630	3 630	2 590 394	0
OPR LEASES: INFRA - TRANSPORTATION					
OPR LEASES: MACHINERY & EQUIPMENT	21 060	-	-	21 060	0
OPR LEASES: TRANSPORT ASSETS	10 473 850	969 650	969 650	9 504 200	9
SUB TOTAL : OPERATING LEASES	13 088 934	973 280	973 280	12 115 654	7
TRANSFERS AND SUBSIDIES					
HH SSP SOC ASS: SOCIAL RELIEF	461 130	-	-	461 130	0
SUB TOTAL : OPERATIONAL : ALLOC IN K	461 130	-	-	461 130	0
OPERATIONAL : MONETARY					
SUB TOTAL : OPERATIONAL : MONETARY					
SUB TOTAL : TRANSFERS & SUBSIDIES	461 130	-	-	461 130	0
GENERAL EXPENSES	142 006 977	5 627 528	5 627 528	136 379 449	3

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail

Jul-23

Cash Receipts by Source

Monday, 31 July 2023

Property rates	3 092 270
Service charges - electricity revenue	18 353 109
Service charges - water revenue	5 216 387
Service charges - sanitation revenue	2 564 258
Service charges - refuse revenue	1 751 183
Service charges - other	0
Interest earned - external investments	300 780
Interest earned - outstanding debtors	274 950
Fines	0
Transfer receipts - operational	116 659 000
Other revenue	0
Cash Receipts by Source	148 211 937
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	16 213 947
Contributions recognised - capital & Contributed assets	0
Borrowing long term/refinancing	0
Total Cash Receipts by Source	164 425 884
Cash Payments by Type	
Employee related costs	32 876 133
Remuneration of councillors	1 496 418
Bulk purchases - Electricity	60 831 591
Contracted services	10 369 200
General expenses	30 893 780
Cash Payments by Type	136 467 122
Other Cash Flows/Payments by Type	
Capital assets	4 681 588
Repayment of borrowing	0
Total Cash Payments by Type	141 148 710
Net Increase/(Decrease) in Cash Held	23 277 174
Cash/cash equivalents at the month/year begin:	19 938 816
Cash/cash equivalents at the month/year end:	43 215 990

Cash Book Balance (GL)

-5 482 592.00

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	34055053140ZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	34055053040ZZZZZZWM
ABSA - 3	91-3190-1443	Call Account	34055053240ZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	ABSA - 2	ABSA - 3	Total
Balance 01-Jul- 2023	5 205.50	109 495.35	5 364 809.41	5 479 510.26
	-	-	31 300 780.18	31 300 780.18
Invested	-	-	132 000 000.00	132 000 000.00
Withdrawn	-	-	-101 000 000.00	-101 000 000.00
Interest earned	-	-	300 780.18	300 780.18
Balance at 31-Jul-2023	5 205.50	109 495.35	36 665 589.59	36 780 290.44
INTEREST EARNED	-	-	300 780.18	300 780.18

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 30/06/2023	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 31/07/2023
Senwes	11 822	134 771			134 771
Senwesbel	18 130	113 313			113 313
		248 084	-	-	248 084

Report on conditional grants at

Municipality:

31-Jul-23

FS201 Moqhaka

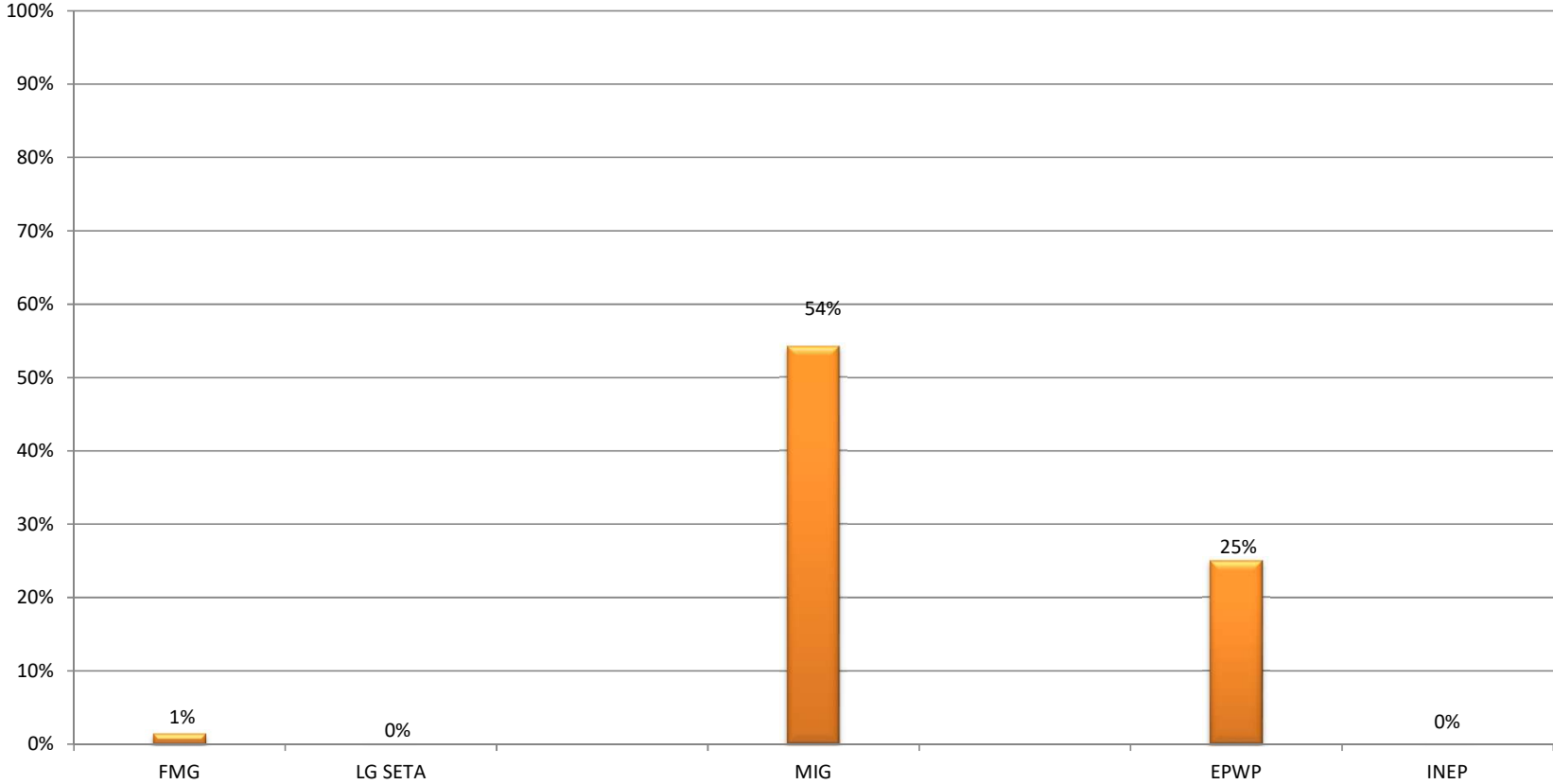
Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS		CAPITAL GRANTS				Total Capital Grants
	Finance Management Grant (FMG)	LG SETA (Mandatory)	Municipal Infrastructure Grant (MIG)	Extended Public Works Programme (EPWP)	Water Services Infrastructure Grant (WSIG)	Integrated National Electrification Programme Grant (INEP)	
DORA Allocation for the 2023/24	2 300 000		47 531 000	1 263 000	20 900 000	2 050 000	71 744 000
Unspent grants at beginning of the financial year		2 353 851				-	-
Received Prior Months							-
Received This Month	2 300 000	98 453	7 171 000	-	9 042 947	450 000	16 663 947
Total Funds Received	2 300 000	2 452 304	7 171 000	-	9 042 947	450 000	16 663 947
Spent Prior Months	-	-	-	-	-	-	-
Spent This Month	33 333	-	3 886 745	315 381	1 183 513	-	5 385 639
Grants refunded							-
Total Funds Spent	33 333	-	3 886 745	315 381	1 183 513	-	5 385 639
Total funds Received and Not Spent	2 266 667	2 452 304	3 284 255	-315 381	7 859 434	2 050 000	12 878 308
Percentage of Funds Spent	1%	0%	54%	25%	13%	0%	32%
Funds Currently Committed but Not Spent	-	-	-	-	-	-	-
Scheduled Transfers Withheld	-	-	-	-	-	-	-

Capital Government grants and subsidies consist of the following:

Municipal Infrastructure Grant	47 531 000
Water Services Infrastructure Grant	20 900 000
Intergrated National Electrification Program Grant	2 050 000
EPWP (Incentive)	1 263 000
Total	71 744 000

GRANTS SPENDING 2023/24



31 July 2023

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 2023/2024	Actual	YTD	% Exp
		31-Jul-23	31-Jul-23	
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	992 307.00			
SM MM: SAL & ALL - PERFORM BASED BONUS	142 302.00			
SM MM: ALLOW - CELLULAR & TELEPHONE	31 650.00			
SM MM: ALLOW - HOUSING BENEFITS				
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	253 394.00			
SM MM: SRB - LONG SERVICE				
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	1 419 653.00			
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	845 815.00			
SM CFO: SAL & ALL - PERFORM BASED BONUS	104 686.00			
SM CFO: ALLOW - CELLULAR & TELEPHONE	12 660.00			
SM CFO: ALLOW - HOUSING BENEFITS				
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	105 500.00			
SM CFO: SRB - ENTERTAINMENT	26 375.00			
SM CFO: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	1 095 036.00			
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	889 555.00			
SM D01: SAL & ALL - PERFORM BASED BONUS	104 886.00			
SM D01: ALLOW - CELLULAR & TELEPHONE	18 990.00			
SM D01: ALLOW - HOUSING BENEFITS				
SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	304 048.00			
SM D01: SRB - ENTERTAINMENT	161 933.00	937.48	937.48	0.57
SM D01: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	1 479 412.00	937.48	937.48	0.06

DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	768 420.00	63 838.10	63 838.00	8.30
SM D02: SAL & ALL - PERFORM BASED BONUS	210 186.00			
SM D02: ALLOW - CELLULAR & TELEPHONE	17 663.00	1 000.00	13 565.22	81.02
SM D02: ALLOW - HOUSING BENEFITS	98 962.00			
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	529 918.00	42 381.61	42 381.61	7.99
SM D02: ALLOW - ACCOM TRAVEL & INCIDENT.				
SM D02: SRB - ENTERTAINMENT	61 973.00			
SM D02: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	1 687 122.00	107 219.17	107 219.71	6.35
DO3 - SALARIES ALLOW AND SERV BENEFITS				
SM D03: SAL & ALL - BASIC SALARY	841 088.00			
SM D03: SAL & ALL - PERFORM BASED BONUS	102 410.00			
SM D03: ALLOW - CELLULAR & TELEPHONE	10 318.00			
SM D03: ALLOW - HOUSING BENEFITS	167 052.00			
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	94 868.00			
SM D03: SRB - ENTERTAINMENT	42 150.00			
SM D03: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	1 257 886.00		0.00	0.00
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	837 615.00			
SM D04: SAL & ALL - PERFORM BASED BONUS	15 593.00			

SM D04: ALLOW - CELLULAR & TELEPHONE	16 274.00			
SM D04: ALLOW - HOUSING BENEFITS	78 029.00			
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	57 975.00			
SM D04: SRB - ENTERTAINMENT	61 159.00			
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	1 066 645.00			
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	8 005 754.00	108 157.19	108 157.19	1.35
SM - SOCIAL CONTRIBUTIONS				
MM - SOCIAL CONTRIBUTIONS				
SM MM: SOC CONTR: MEDICAL	65 525.00			
SM MM: SOC CONTR: PENSION FUNDS	110 775.00			
SM MM: SOC CONTR: UIF	2 309.00			
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	178 609.00			
CFO - SOCIAL CONTRIBUTIONS				
SM CFO: SOC CONTR: GROUP LIFE INSURANCE				
SM CFO: SOC CONTR: MEDICAL	63 328.00			
SM CFO: SOC CONTR: PENSION FUNDS	126 603.00			
SM CFO: SOC CONTR: UIF	2 344.00			
SM CFO: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS	192 275.00			
D01 - SOCIAL CONTRIBUTIONS				
SM D01: SOC CONTR: GROUP LIFE INSURANCE				
SM D01: SOC CONTR: MEDICAL	66 559.00			
SM D01: SOC CONTR: PENSION FUNDS	137 387.00			
SM D01: SOC CONTR: UIF	2 346.00			
SM D01: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DTS - SOCIAL CONTRIBUTIONS	206 292.00			
D02 - SOCIAL CONTRIBUTIONS				
SM D02: SOC CONTR: GROUP LIFE INSURANCE				
SM D02: SOC CONTR: MEDICAL	35 326.00			
SM D02: SOC CONTR: PENSION FUNDS	53 323.00			
SM D02: SOC CONTR: UIF	2 344.00	177.12	177.12	7.55
SM D02: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS	90 993.00	177.12	177.12	0.19
D03 - SOCIAL CONTRIBUTIONS				
SM D03: SOC CONTR: GROUP LIFE INSURANCE				

SM D03: SOC CONTR: MEDICAL	40 059.00			
SM D03: SOC CONTR: PENSION FUNDS				
SM D03: SOC CONTR: UIF	2 320.00		0.00	0.00
SM D03: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS	42 379.00			
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	42 379.00		0	0.00
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST				
SM: PRB - MED: INTEREST COST	3 330 008.00	314 008.80	314 008.80	9.42
SM: PRB - PENS: INTEREST COST	708 291.00			
SUB TOTAL : SM - POST RETIREMENT BENEFIT	4 038 299.00	314 008.80	314 008.80	7.77
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO PPE				
SUB TOTAL : SENIOR MANAGEMENT	12 754 601.00	422 343.11	422 343.11	3.31
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	230 340 762.00	18 150 607.38	18 150 607.38	7.87
MS: SAL & ALL: PERFORMANCE BASED BONUSES	26 898.00	35 650.95	35 650.95	132.54
MS: ALL - CELLULAR & TELEPHONE	806 359.00	44 290.00	44 290.00	5.49
MS: HB & INC: HOUSING BENEFITS	1 718 212.00	127 311.27	127 311.27	7.40
MS: ALL - LEAVE PAY	2 389 495.00	196 697.00	196 697.00	8.23
MS: ALL - TRAVEL OR MOTOR VEHICLE	21 512 942.00	1 815 587.09	1 815 587.09	8.43

MS: OVERTIME - NON STRUCTURED	32 966 303.00	2 796 844.03	2 796 844.03	8.48
MS: OVERTIME - STRUCTURED	57 950.00	5 176.78	5 176.78	8.93
MS: PAYMENTS - SHIFT ADD REMUNERATIO				
MS: OVERTIME - NIGHT SHIFT	185 925.00			
MS: SRB - ANNUAL BONUS	19 668 012.00	3 407 380.54	3 407 380.54	17.32
MS: SRB - LONG SERVICE AWARD	1 988 297.00	154 617.74	154 617.74	7.77
MS: SRB - STANDBY ALLOWANCE	3 800 827.00	244 352.01	244 352.01	6.42
MS: IN-KIND BENEFITS	16 146.00			
MS: SRB - NON PENSIONABLE	1 643.00			
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	315 479 771.00	26 978 514.79	26 978 514.79	8.55
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	136 815.00	9 725.84	9 725.84	7.10
MS: SOC CONTR - GROUP LIFE INSURANCE	1 330 974.00	85 436.65	85 436.65	6.41
MS: SOC CONTR - MEDICAL	23 675 565.00	1 909 089.72	1 909 089.72	8.06
MS: SOC CONTR - PENSION	38 628 680.00	3 243 669.40	3 243 669.40	8.39
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 138 715.00	147 343.33	147 343.33	6.88
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	65 910 749.00	5 395 264.94	5 395 264.94	8.18
MS: PRB - MED: CURRENT SERVICE COST				
MS: PRB - MED: INTEREST COST	1 964 333.00	78 483.20	78 483.20	3.99
MS: PRB - PENS: INTEREST COST				
MS: PRB - OTHER: LEAVE GRATUITY				
SUB TOTAL : MS - POST RETIREMENT BEN	1 964 333.00	78 483.20	78 483.20	3.99
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	7 077.00	1 527.50	1 527.50	21.58
SUB TOTAL : MS - COST CAPITALISED TO PPE	7 077.00	1 527.50	1 527.50	21.58
SUB TOTAL : MUNICIPAL STAFF	383 361 930.00	32 453 790.43	32 453 790.43	8.46
SUB TOTAL : EMPLOYEE RELATED COST	396 116 531.00	32 876 133.54	32 876 133.54	8.29

Analysis of overtime per department

Description

Municipal Manager
 Corporate Services
 Financial Services
 Technical Services
 Community Services
 LED & Planning
 Temporary

Total

31-Jul-23	
Hours	Cost
-	-
374	69 706
66	20 848
9 293	1 556 318
5 498	879 814
29	5 180
15 260	2 531 866

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.

