



# NAMA KHOI MUNISIPALITEIT

## BUDGET AND TREASURY OFFICE

**NAAM/NAME:** Financing costs: UNAUTHORISED EXPENDITURE

**DOEL/GOAL:** To report to Council on Section 32 of the MFMA (Municipal Finance Management Act), Unauthorised Expenditure for Council Approval.

### **Analysis of overspent items:**

The total overspent items at 28 February 2014 amounts to R30 237 562.

Amounts exceeding R1m overspent: Revenue foregone- wrongfully allocated, legal expenses – under budgeted, interest paid – fruitless and wasteful expenditure, fuel and oil – wrongfully allocated, RDP housing expenditure – not budgeted, consultancy services – wrongfully allocated, report for full analyses below

In the the amount above R4 044 270 are included, this amount represent item with no budget allocated to them, report for full analyses below.

In the amount above R5 495 551 are included, this amount represent salary items that are not centralized and therefore not budget is allocated to them per department, the budget for these salary department are included in the main department of the directorate and should be moved to these department, report for full analyses below

In the amount above R2 8 32 818 are items exceeding the allocated budget, report for full analyses below.

Nama Khoi Municipality overspend items catagorised - February 2014					
Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
<b>DIRECTORATE: 10</b>	<b>EXECUTIVE MAYOR &amp; COUNC</b>				-
<b>DEPARTMENT: 204</b>	<b>COUNCIL GENERAL ADMINIS</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
102040210162	CONTR. MEDICAL FD - (		130 498		-130 498
<b>CLASSIFICATION:</b>	<b>REMUNERATION OF COUNCI</b>				-
102040810325	ALLOWANCE - CNLRS: TEL		150 456		-150 456
102040810329	ALLOWANCE - CNLRS: TRA		711 181		-711 181
102040810345	CONTR: PENSION FD- COU		52 863		-52 863
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
102042810983	AUDIT COMMITTEE TRAVEL		17 612		-17 612
102042811453	LEGAL EXPENSES		574 380		-574 380
102042811525	MEMBERSHIP & SUBSCRIPT	333 320	581 550	499 999	-81 551
102042811574	SPECIAL PROGRAMS		12 000		-12 000
102042811771	UNFORESEEN EXPENDITURE		1 000		-1 000
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 220</b>	<b>OFFICE OFTHE MUNICIPAL</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
112200210273	RELIEF STAFF		16 840		-16 840
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
112202811562	PERFORMANCE REWARDS		4 332		-4 332
112202811582	RDP HOUSING EXPENDITUR		1 125 970		-1 125 970
112202811584	RDP HOUSING EXPENDITUR		332 877		-332 877
112202811586	RDP HOUSING EXPENDITUR		168 717		-168 717
112202811587	RDP HOUSING EXPENDITUR		1 157 086		-1 157 086
112202811588	RDP HOUSING EXPENDITUR		65 392		-65 392
112202811589	RDP HOUSING EXPENDITUR		73 061		-73 061
112202811590	MANDELA DAY - HOUSING		1 540		-1 540
112202811757	TRAVELLING AND SUBSIST	133 328	236 210	200 001	-36 209
112202811795	YEAR END FUNCTION EXPE		24 450		-24 450
<b>CLASSIFICATION:</b>	<b>CONTR FROM OPERATING T</b>				-
112203211841	LOOSE ASSETS:FURN & EQ		70		-70
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 221</b>	<b>INTERNAL AUDITING</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
112210210141	BONUSES	30 320	48 174	45 480	-2 694
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 227</b>	<b>INFORMATION TECHNOLOGY</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
112272811571	PRINTING AND STATIONAR	294 992	720 071	442 501	-277 570
<b>CLASSIFICATION:</b>	<b>CONTR FROM OPERATING T</b>				-
112273211841	LOOSE ASSETS:FURN & EQ		255		-255

**Nama Khoi Municipality overspend items catagorised - February 2014**

		YTD	YTD	ANNUAL	YTD
Vote Number	DESCRIPTION	BUDGET	ACTUAL	BUDGET	VAR
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 229</b>	<b>MUSEUM</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
112290210065	ALLOWANCE - HOUSING SU		1 000		-1 000
112290210141	BONUSES		8 475		-8 475
112290210173	CONTRIBUTIONS - PENSIO		15 634		-15 634
112290210203	INSURANCE : UIF		751		-751
112290210223	LEVY - BARGAINING COUN		51		-51
112290210281	SALARIES		67 798		-67 798
					-
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 232</b>	<b>PERFORMANCE MANAGEMENT</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
112322811566	PMS: E PERFORM SYSTEMS	33 336	116 866	50 001	-66 865
					-
<b>DIRECTORATE: 11</b>	<b>MUNICIPAL MANAGER</b>				-
<b>DEPARTMENT: 234</b>	<b>PLANNING &amp; DEVELOPMENT</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
112342811260	EPWP CLEANING PROJECT		4 175		-4 175
					-
<b>DIRECTORATE: 13</b>	<b>CORPORATE SERVICES</b>				-
<b>DEPARTMENT: 261</b>	<b>MANAGER: CORPORATE SERV</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
132610210117	ALLOWANCE - TRANSPORT		1 250		-1 250
					-
<b>CLASSIFICATION:</b>	<b>CONTRACTED SERVICES</b>				-
132612410767	SECURITY SERVICES		74 319		-74 319
					-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
132612810671	TOOLS AND EQUIPMENT (T		706		-706
132612810953	ADVERTISING FEES		7 270		-7 270
132612811453	LEGAL EXPENSES	100 000	2 775 061	150 003	-2 625 058
132612811461	LEVY - SETA TRAINING		360 940		-360 940
132612811563	POSTAGE		354 781		-354 781
132612811735	TELEPHONES - CELLPHONE	80 000	202 609	119 999	-82 610
132612811753	TRAINING		17 927		-17 927
					-
<b>CLASSIFICATION:</b>	<b>CONTR FROM OPERATING T</b>				-
132613211841	LOOSE ASSETS:FURN & EQ		97		-97
					-

Nama Khoi Municipality overspend items catagorised - February 2014					
Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
<b>DIRECTORATE: 13</b>	<b>CORPORATE SERVICES</b>				-
<b>DEPARTMENT: 263</b>	<b>HUMAN RESOURCE MANAGEME</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
132632810953	ADVERTISING FEES	86 664	365 895	130 000	-235 895
					-
<b>DIRECTORATE: 13</b>	<b>CORPORATE SERVICES</b>				-
<b>DEPARTMENT: 266</b>	<b>MUNICIPAL PROPERTY MANA</b>				-
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
132661810441	BUILDINGS		20 823		-20 823
132661810604	OPERATING & MAINTENANC	129 328	234 608	194 000	-40 608
					-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
132662811671	SERV CHGE MUN - ELECT		57 337		-57 337
132662811679	SERV CHGE MUN - REFUS		2 752		-2 752
132662811693	SERV CHGE MUN - SEPTI		3 151		-3 151
132662811701	SERV CHGE MUN - WATER		40 099		-40 099
					-
<b>DIRECTORATE: 13</b>	<b>CORPORATE SERVICES</b>				-
<b>DEPARTMENT: 267</b>	<b>CLEANING SERVICE MUN OF</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
132670210065	ALLOWANCE - HOUSING SU		4 733		-4 733
132670210113	ALLOWANCE - TRAVELLING		44 000		-44 000
132670210141	BONUSES		66 799		-66 799
132670210161	CONTRIBUTIONS - MEDICA		24 434		-24 434
132670210173	CONTRIBUTIONS - PENSIO		165 564		-165 564
132670210203	INSURANCE : UIF		11 054		-11 054
132670210223	LEVY - BARGAINING COUN		978		-978
132670210243	OVERTIME		19 847		-19 847
132670210273	RELIEF STAFF		23 280		-23 280
132670210281	SALARIES		1 008 099		-1 008 099
					-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
132672811671	SERV CHGE MUN - ELECT		39 192		-39 192
132672811679	SERV CHGE MUN - REFUS		569		-569
132672811695	SERV CHGE MUN - SEWER		1 448		-1 448
132672811701	SERV CHGE MUN - WATER		66 764		-66 764
					-

Nama Khoi Municipality overspend items catagorised - February 2014					
Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
<b>DIRECTORATE: 15</b>	<b>FINANCIAL SERVICES</b>				-
<b>DEPARTMENT: 301</b>	<b>MANAGER: FINANCIAL SERV</b>				-
<b>CLASSIFICATION:</b>	<b>CONTRACTED SERVICES</b>				-
153012410745	CONSULTANCY SERVICES-		1 009 648		-1 009 648
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
153012810671	TOOLS AND EQUIPMENT (T		202		-202
153012810981	AUDIT FEES	1 333 280	2 319 109	2 000 001	-319 108
153012811286	GRANT EXPENDITURE - MS	399 984	643 599	600 001	-43 598
153012811519	MUNICIPAL GAMES (Expen		165 126		-165 126
153012811702	STOCK LOSSES (WHS 1)		10 741		-10 741
153012811705	STOCK LOSSES (WHS 4)		4 466		-4 466
153012811706	STOCK LOSSES (WHS 5)		219		-219
153012811707	STOCK LOSSES (WHS 6)		5 896		-5 896
153012811708	STOCK LOSSES (WHS 7)		1 421		-1 421
153012811758	REVENUE FORGONE		7 942 299		-7 942 299
					-
<b>DIRECTORATE: 15</b>	<b>FINANCIAL SERVICES</b>				-
<b>DEPARTMENT: 304</b>	<b>EXPENDITURE &amp; SUPPLY CH</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
153042811416	INTEREST PAID - CREDIT		2 211 674		-2 211 674
					-
<b>DIRECTORATE: 15</b>	<b>FINANCIAL SERVICES</b>				-
<b>DEPARTMENT: 305</b>	<b>PROP RATES &amp; VALUATION</b>				-
<b>CLASSIFICATION:</b>	<b>CONTRACTED SERVICES</b>				-
153052410775	VALUATION SERVICES		178 016		-178 016
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 318</b>	<b>MANAGER: COMMUNITY DEVE</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
163180210065	ALLOWANCE - HOUSING SU		411		-411
163180210113	ALLOWANCE - TRAVELLING		44 000		-44 000
163180210141	BONUSES		34 178		-34 178
163180210161	CONTRIBUTIONS - MEDICA		9 671		-9 671
163180210173	CONTRIBUTIONS - PENSIO		49 216		-49 216
163180210203	INSURANCE : UIF		2 228		-2 228
163180210223	LEVY - BARGAINING COUN		159		-159
163180210273	RELIEF STAFF		21 840		-21 840
163180210281	SALARIES		431 572		-431 572
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 320</b>	<b>HEAD: CLEANSING &amp; REMOV</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
163200210281	SALARIES		2 673		-2 673
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 323</b>	<b>LIBRARIES &amp; INFORMATION</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
163232811671	SERV CHGE MUN - ELECT		41 291		-41 291
163232811679	SERV CHGE MUN - REFUS		190		-190
163232811695	SERV CHGE MUN - SEWER		85		-85
163232811701	SERV CHGE MUN - WATER		64 888		-64 888
					-

**Nama Khoi Municipality overspend items catagorised - February 2014**

		YTD	YTD	ANNUAL	YTD
Vote Number	DESCRIPTION	BUDGET	ACTUAL	BUDGET	VAR
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 324</b>	<b>CEMETERIES</b>				-
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
163241810441	BUILDINGS		4 053		-4 053
<b>CLASSIFICATION:</b>	<b>GRANTS &amp; SUBSIDIES PAI</b>				-
163242610831	PAUPER BURIALS [ARMLAS	3 000	6 141	4 501	-1 640
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 326</b>	<b>PARKS &amp; OPEN AREAS</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
163260210261	PROTECTIVE CLOTHING		293		-293
163260210273	RELIEF STAFF		86 600		-86 600
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
163262811671	SERV CHGE MUN - ELECT		7 846		-7 846
163262811701	SERV CHGE MUN - WATER		28 143		-28 143
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 327</b>	<b>SPORTS FACILITIES</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
163272811671	SERV CHGE MUN - ELECT		626		-626
163272811679	SERV CHGE MUN - REFUS		569		-569
163272811693	SERV CHGE MUN - SEPTI		3 152		-3 152
163272811695	SERV CHGE MUN - SEWER		170		-170
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 328</b>	<b>REFUSE REM &amp; WASTE MANA</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
163280210117	ALLOWANCE - TRANSPORT		2 520		-2 520
163280210207	INSURANCE: GROUP LIFE	1 712	5 457	2 565	-2 892
163280210273	RELIEF STAFF		45 800		-45 800
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
163281810685	VEHICLES, PLANT & EQUI		1 046		-1 046
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 331</b>	<b>COMMONAGE FARMS - STEIN</b>				-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
163312811483	LIVESTOCK - DIP/ VACCI	5 328	33 145	7 998	-25 147
					-
<b>DIRECTORATE: 16</b>	<b>COMMUNITY SERVICES: COM</b>				-
<b>DEPARTMENT: 335</b>	<b>MUNICIPAL AIRPORT</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
163350210173	CONTRIBUTIONS - PENSIO		8 966		-8 966
163350210203	INSURANCE : UIF		500		-500
163350210223	LEVY - BARGAINING COUN		51		-51
163350210281	SALARIES		49 951		-49 951
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
163352811671	SERV CHGE MUN - ELECT		18 752		-18 752
163352811701	SERV CHGE MUN - WATER		22 660		-22 660
					-

**Nama Khoi Municipality overspend items catagorised - February 2014**

<b>Vote Number</b>	<b>DESCRIPTION</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>ANNUAL BUDGET</b>	<b>YTD VAR</b>
<b>DIRECTORATE: 17</b>	<b>COMMUNITY SERVICES: PUB</b>				-
<b>DEPARTMENT: 341</b>	<b>EMERGENCY, FIRE &amp; DISAS</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
173410210065	ALLOWANCE - HOUSING SU		5 291		-5 291
173410210109	ALLOWANCE - STANDBY		44 815		-44 815
173410210113	ALLOWANCE - TRAVELLING		44 000		-44 000
173410210141	BONUSES		25 091		-25 091
173410210173	CONTRIBUTIONS - PENSIO		29 713		-29 713
173410210203	INSURANCE : UIF		3 531		-3 531
173410210223	LEVY - BARGAINING COUN		254		-254
173410210243	OVERTIME		12 624		-12 624
173410210273	RELIEF STAFF		4 000		-4 000
173410210281	SALARIES		276 993		-276 993
<b>DIRECTORATE: 17</b>	<b>COMMUNITY SERVICES: PUB</b>				-
<b>DEPARTMENT: 342</b>	<b>LAW ENFORCEMENT SERVICE</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
173420210105	ALLOWANCE - SHIFT ALLO		7 548		-7 548
173420210243	OVERTIME	64 568	331 951	96 851	-235 100
173420210273	RELIEF STAFF		24 800		-24 800
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
173421810685	VEHICLES, PLANT & EQUI		355		-355
<b>DIRECTORATE: 17</b>	<b>COMMUNITY SERVICES: PUB</b>				-
<b>DEPARTMENT: 344</b>	<b>TRAFFIC SERVICES</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
173440210105	ALLOWANCE - SHIFT ALLO		578		-578
173440210117	ALLOWANCE - TRANSPORT	3 120	19 931	4 679	-15 252
173440210243	OVERTIME	59 368	92 315	89 061	-3 254
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
173441810685	VEHICLES, PLANT & EQUI		1 877		-1 877
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
173442811571	PRINTING AND STATIONAR				-
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 361</b>	<b>MANAGER:INFRASTRUCT,ENG</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183610210065	ALLOWANCE - HOUSING SU		4 132		-4 132
183610210113	ALLOWANCE - TRAVELLING		92 800		-92 800
183610210141	BONUSES		9 542		-9 542
183610210161	CONTRIBUTIONS - MEDICA		20 130		-20 130
183610210173	CONTRIBUTIONS - PENSIO		63 745		-63 745
183610210203	INSURANCE : UIF		2 013		-2 013
183610210207	INSURANCE: GROUP LIFE		11 147		-11 147
183610210223	LEVY - BARGAINING COUN		102		-102
183610210243	OVERTIME		429		-429
183610210281	SALARIES		356 383		-356 383
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183612811757	TRAVELLING AND SUBSIST	40 000	120 694	59 999	-60 695

**Nama Khoi Municipality overspend items catagorised - February 2014**

Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
					-
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 362</b>	<b>PROJECT MANAGEMT UNIT:</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183620210113	ALLOWANCE - TRAVELLING		142 300		-142 300
183620210141	BONUSES		39 517		-39 517
183620210161	CONTRIBUTIONS - MEDICA		17 383		-17 383
183620210173	CONTRIBUTIONS - PENSIO		51 533		-51 533
183620210203	INSURANCE : UIF		2 171		-2 171
183620210223	LEVY - BARGAINING COUN		108		-108
183620210281	SALARIES		337 133		-337 133
					-
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 363</b>	<b>ELECTRICAL ENGINEERING</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183630210005	ALLOWANCE - ACTING ALL		18 219		-18 219
					-
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
183631810471	DISTRIBUTION NETWORK -	533 312	1 233 309	800 000	-433 309
					-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183632810734	ESKOM ELECTR.- INFRAS	266 656	1 200 911	399 999	-800 912
					-
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 365</b>	<b>MECHANICAL ENG SERV: WO</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183650210109	ALLOWANCE - STANDBY		10 852		-10 852
183650210261	PROTECTIVE CLOTHING		146		-146
183650210273	RELIEF STAFF		21 000		-21 000
					-
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
183651810685	VEHICLES, PLANT & EQUI		31 962		-31 962
					-
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183652811701	SERV CHGE MUN - WATER	664	1 919	998	-921
					-
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 366</b>	<b>ROADS</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183660210113	ALLOWANCE - TRAVELLING	44 000	85 360	66 000	-19 360
183660210207	INSURANCE: GROUP LIFE	1 400	2 734	2 103	-631
183660210273	RELIEF STAFF		7 440		-7 440
					-



**Nama Khoi Municipality overspend items catagorised - February 2014**

Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 368</b>	<b>WATER SERVICE</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183680210005	ALLOWANCE - ACTING ALL		8 086		-8 086
183680210273	RELIEF STAFF		55 800		-55 800
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183682811111	CHEMICALS- GOODHOUSE	13 328	20 685	19 998	-687
183682811113	CHEMICALS- ROOIWAL	13 328	27 635	19 998	-7 637
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 369</b>	<b>SEWERAGE &amp; SANITATION S</b>				-
<b>CLASSIFICATION:</b>	<b>EMPLOYEE RELATED COSTS</b>				-
183690210105	ALLOWANCE - SHIFT ALLO		20 207		-20 207
183690210207	INSURANCE: GROUP LIFE	2 672	5 213	4 008	-1 205
183690210243	OVERTIME	169 056	262 583	253 599	-8 984
183690210273	RELIEF STAFF		47 280		-47 280
183690210285	SUNDAY PREMIUM		46 072		-46 072
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183692811671	SERV CHGE MUN - ELECT	8 088	40 618	12 134	-28 484
183692811701	SERV CHGE MUN - WATER		12 135		-12 135
<b>DIRECTORATE: 18</b>	<b>INFRASTRUCTURE,ENG &amp; TE</b>				-
<b>DEPARTMENT: 372</b>	<b>VEHICLE, PLANT &amp; MACHIN</b>				-
<b>CLASSIFICATION:</b>	<b>REPAIRS &amp; MAINTENANCE</b>				-
183721810685	VEHICLES, PLANT & EQUI		933 448		-933 448
183721810687	VEHICLES - TYRES & TUB		359 752		-359 752
<b>CLASSIFICATION:</b>	<b>GENERAL EXPENSES - OTH</b>				-
183722811315	FUEL & OIL		1 793 188		-1 793 188
183722811481	LICENCE FEES		131 576		-131 576
					<b>-30 237 562</b>

Overspent items categorised

Nama Khoi Municipality overspend items categorised - February 2014					
Vote Number	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD VAR
					-
153012811758	REVENUE FORGONE		7 942 299		-7 942 299
132612811453	LEGAL EXPENSES	100 000	2 775 061	150 003	-2 625 058
153042811416	INTEREST PAID - CREDIT		2 211 674		-2 211 674
183722811315	FUEL & OIL		1 793 188		-1 793 188
112202811587	RDP HOUSING EXPENDITUR		1 157 086		-1 157 086
112202811582	RDP HOUSING EXPENDITUR		1 125 970		-1 125 970
153012410745	CONSULTANCY SERVICES-		1 009 648		-1 009 648
	<b>Above R1M excluding salaries</b>				<b>-17 864 923</b>
183630210005	ALLOWANCE - ACTING ALL		18 219		-18 219
183680210005	ALLOWANCE - ACTING ALL		8 086		-8 086
102040810325	ALLOWANCE - CNLRS: TEL		150 456		-150 456
102040810329	ALLOWANCE - CNLRS: TRA		711 181		-711 181
173410210065	ALLOWANCE - HOUSING SU		5 291		-5 291
132670210065	ALLOWANCE - HOUSING SU		4 733		-4 733
183610210065	ALLOWANCE - HOUSING SU		4 132		-4 132
112290210065	ALLOWANCE - HOUSING SU		1 000		-1 000
163180210065	ALLOWANCE - HOUSING SU		411		-411
183690210105	ALLOWANCE - SHIFT ALLO		20 207		-20 207
173420210105	ALLOWANCE - SHIFT ALLO		7 548		-7 548
173440210105	ALLOWANCE - SHIFT ALLO		578		-578
173410210109	ALLOWANCE - STANDBY		44 815		-44 815
183650210109	ALLOWANCE - STANDBY		10 852		-10 852
163280210117	ALLOWANCE - TRANSPORT		2 520		-2 520
132610210117	ALLOWANCE - TRANSPORT		1 250		-1 250
183620210113	ALLOWANCE - TRAVELLING		142 300		-142 300
183610210113	ALLOWANCE - TRAVELLING		92 800		-92 800
132670210113	ALLOWANCE - TRAVELLING		44 000		-44 000
163180210113	ALLOWANCE - TRAVELLING		44 000		-44 000
173410210113	ALLOWANCE - TRAVELLING		44 000		-44 000
132670210141	BONUSES		66 799		-66 799
183620210141	BONUSES		39 517		-39 517
163180210141	BONUSES		34 178		-34 178
173410210141	BONUSES		25 091		-25 091
183610210141	BONUSES		9 542		-9 542
112290210141	BONUSES		8 475		-8 475
102040210162	CONTR. MEDICAL FD - (		130 498		-130 498
102040810345	CONTR: PENSION FD- COU		52 863		-52 863
132670210161	CONTRIBUTIONS - MEDICA		24 434		-24 434
183610210161	CONTRIBUTIONS - MEDICA		20 130		-20 130
183620210161	CONTRIBUTIONS - MEDICA		17 383		-17 383
163180210161	CONTRIBUTIONS - MEDICA		9 671		-9 671
132670210173	CONTRIBUTIONS - PENSIO		165 564		-165 564
183610210173	CONTRIBUTIONS - PENSIO		63 745		-63 745
183620210173	CONTRIBUTIONS - PENSIO		51 533		-51 533
163180210173	CONTRIBUTIONS - PENSIO		49 216		-49 216
173410210173	CONTRIBUTIONS - PENSIO		29 713		-29 713
112290210173	CONTRIBUTIONS - PENSIO		15 634		-15 634
163350210173	CONTRIBUTIONS - PENSIO		8 966		-8 966
132670210203	INSURANCE : UIF		11 054		-11 054
173410210203	INSURANCE : UIF		3 531		-3 531
163180210203	INSURANCE : UIF		2 228		-2 228
183620210203	INSURANCE : UIF		2 171		-2 171
183610210203	INSURANCE : UIF		2 013		-2 013
112290210203	INSURANCE : UIF		751		-751
163350210203	INSURANCE : UIF		500		-500
183610210207	INSURANCE: GROUP LIFE		11 147		-11 147
132670210223	LEVY - BARGAINING COUN		978		-978
173410210223	LEVY - BARGAINING COUN		254		-254
163180210223	LEVY - BARGAINING COUN		159		-159
183620210223	LEVY - BARGAINING COUN		108		-108
183610210223	LEVY - BARGAINING COUN		102		-102
112290210223	LEVY - BARGAINING COUN		51		-51
163350210223	LEVY - BARGAINING COUN		51		-51
132612811461	LEVY - SETA TRAINING		360 940		-360 940
132670210243	OVERTIME		19 847		-19 847

<b>Nama Khoi Municipality overspend items catagorised - February 2014</b>					
<b>Vote Number</b>	<b>DESCRIPTION</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>ANNUAL BUDGET</b>	<b>YTD VAR</b>
173410210243	OVERTIME		12 624		-12 624
183610210243	OVERTIME		429		-429
163260210273	RELIEF STAFF		86 600		-86 600
183680210273	RELIEF STAFF		55 800		-55 800
183690210273	RELIEF STAFF		47 280		-47 280
163280210273	RELIEF STAFF		45 800		-45 800
173420210273	RELIEF STAFF		24 800		-24 800
132670210273	RELIEF STAFF		23 280		-23 280
163180210273	RELIEF STAFF		21 840		-21 840
183650210273	RELIEF STAFF		21 000		-21 000
112200210273	RELIEF STAFF		16 840		-16 840
183660210273	RELIEF STAFF		7 440		-7 440
173410210273	RELIEF STAFF		4 000		-4 000
132670210281	SALARIES		1 008 099		-1 008 099
163180210281	SALARIES		431 572		-431 572
183610210281	SALARIES		356 383		-356 383
183620210281	SALARIES		337 133		-337 133
173410210281	SALARIES		276 993		-276 993
112290210281	SALARIES		67 798		-67 798
163350210281	SALARIES		49 951		-49 951
163200210281	SALARIES		2 673		-2 673
	<b>Salaries not budgeted per department, but centralised under head of department</b>				<b>-5 495 551</b>
183652811701	SERV CHGE MUN - WATER	664	1 919	998	-921
183660210207	INSURANCE: GROUP LIFE	1 400	2 734	2 103	-631
163280210207	INSURANCE: GROUP LIFE	1 712	5 457	2 565	-2 892
183690210207	INSURANCE: GROUP LIFE	2 672	5 213	4 008	-1 205
163242610831	PAUPER BURIALS [ARMLAS	3 000	6 141	4 501	-1 640
173440210117	ALLOWANCE - TRANSPORT	3 120	19 931	4 679	-15 252
163312811483	LIVESTOCK - DIP/ VACCI	5 328	33 145	7 998	-25 147
183692811671	SERV CHGE MUN - ELECT	8 088	40 618	12 134	-28 484
183682811111	CHEMICALS- GOODHOUSE	13 328	20 685	19 998	-687
183682811113	CHEMICALS- ROOIWAL	13 328	27 635	19 998	-7 637
112210210141	BONUSES	30 320	48 174	45 480	-2 694
112322811566	PMS: E PERFORM SYSTEMS	33 336	116 866	50 001	-66 865
183612811757	TRAVELLING AND SUBSIST	40 000	120 694	59 999	-60 695
183660210113	ALLOWANCE - TRAVELLING	44 000	85 360	66 000	-19 360
173440210243	OVERTIME	59 368	92 315	89 061	-3 254
173420210243	OVERTIME	64 568	331 951	96 851	-235 100
132612811735	TELEPHONES - CELLPHONE	80 000	202 609	119 999	-82 610
132632810953	ADVERTISING FEES	86 664	365 895	130 000	-235 895
132661810604	OPERATING & MAINTENANC	129 328	234 608	194 000	-40 608
112202811757	TRAVELLING AND SUBSIST	133 328	236 210	200 001	-36 209
183690210243	OVERTIME	169 056	262 583	253 599	-8 984
183632810734	ESKOM ELECTR.- INFRAS	266 656	1 200 911	399 999	-800 912
112272811571	PRINTING AND STATIONAR	294 992	720 071	442 501	-277 570
102042811525	MEMBERSHIP & SUBSCRIPT	333 320	581 550	499 999	-81 551
153012811286	GRANT EXPENDITURE - MS	399 984	643 599	600 001	-43 598
183631810471	DISTRIBUTION NETWORK -	533 312	1 233 309	800 000	-433 309
153012810981	AUDIT FEES	1 333 280	2 319 109	2 000 001	-319 108
	<b>Items exceeding the budgeted amount</b>				<b>-2 832 818</b>

**Nama Khoi Municipality overspend items catagorised - February 2014**

<b>Vote Number</b>	<b>DESCRIPTION</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>ANNUAL BUDGET</b>	<b>YTD VAR</b>
132612810953	ADVERTISING FEES		7 270		-7 270
102042810983	AUDIT COMMITTEE TRAVEL		17 612		-17 612
132661810441	BUILDINGS		20 823		-20 823
163241810441	BUILDINGS		4 053		-4 053
112342811260	EPWP CLEANING PROJECT		4 175		-4 175
102042811453	LEGAL EXPENSES		574 380		-574 380
183722811481	LICENCE FEES		131 576		-131 576
112273211841	LOOSE ASSETS:FURN & EQ		255		-255
132613211841	LOOSE ASSETS:FURN & EQ		97		-97
112203211841	LOOSE ASSETS:FURN & EQ		70		-70
112202811590	MANDELA DAY - HOUSING		1 540		-1 540
153012811519	MUNICIPAL GAMES (Expen		165 126		-165 126
112202811562	PERFORMANCE REWARDS		4 332		-4 332
132612811563	POSTAGE		354 781		-354 781
163260210261	PROTECTIVE CLOTHING		293		-293
183650210261	PROTECTIVE CLOTHING		146		-146
112202811584	RDP HOUSING EXPENDITUR		332 877		-332 877
112202811586	RDP HOUSING EXPENDITUR		168 717		-168 717
112202811589	RDP HOUSING EXPENDITUR		73 061		-73 061
112202811588	RDP HOUSING EXPENDITUR		65 392		-65 392
132612410767	SECURITY SERVICES		74 319		-74 319
132662811671	SERV CHGE MUN - ELECT		57 337		-57 337
163232811671	SERV CHGE MUN - ELECT		41 291		-41 291
132672811671	SERV CHGE MUN - ELECT		39 192		-39 192
163352811671	SERV CHGE MUN - ELECT		18 752		-18 752
163262811671	SERV CHGE MUN - ELECT		7 846		-7 846
163272811671	SERV CHGE MUN - ELECT		626		-626
132662811679	SERV CHGE MUN - REFUS		2 752		-2 752
132672811679	SERV CHGE MUN - REFUS		569		-569
163272811679	SERV CHGE MUN - REFUS		569		-569
163232811679	SERV CHGE MUN - REFUS		190		-190
163272811693	SERV CHGE MUN - SEPTI		3 152		-3 152
132662811693	SERV CHGE MUN - SEPTI		3 151		-3 151
132672811695	SERV CHGE MUN - SEWER		1 448		-1 448
163272811695	SERV CHGE MUN - SEWER		170		-170
163232811695	SERV CHGE MUN - SEWER		85		-85
132672811701	SERV CHGE MUN - WATER		66 764		-66 764
163232811701	SERV CHGE MUN - WATER		64 888		-64 888
132662811701	SERV CHGE MUN - WATER		40 099		-40 099
163262811701	SERV CHGE MUN - WATER		28 143		-28 143
163352811701	SERV CHGE MUN - WATER		22 660		-22 660
183692811701	SERV CHGE MUN - WATER		12 135		-12 135
102042811574	SPECIAL PROGRAMS		12 000		-12 000
153012811702	STOCK LOSSES (WHS 1)		10 741		-10 741
153012811705	STOCK LOSSES (WHS 4)		4 466		-4 466
153012811706	STOCK LOSSES (WHS 5)		219		-219
153012811707	STOCK LOSSES (WHS 6)		5 896		-5 896
153012811708	STOCK LOSSES (WHS 7)		1 421		-1 421
183690210285	SUNDAY PREMIUM		46 072		-46 072
132612810671	TOOLS AND EQUIPMENT (T		706		-706
153012810671	TOOLS AND EQUIPMENT (T		202		-202
132612811753	TRAINING		17 927		-17 927
102042811771	UNFORESEEN EXPENDITURE		1 000		-1 000
153052410775	VALUATION SERVICES		178 016		-178 016
183721810687	VEHICLES - TYRES & TUB		359 752		-359 752
183721810685	VEHICLES, PLANT & EQUI		933 448		-933 448
183651810685	VEHICLES, PLANT & EQUI		31 962		-31 962
173441810685	VEHICLES, PLANT & EQUI		1 877		-1 877
163281810685	VEHICLES, PLANT & EQUI		1 046		-1 046
173421810685	VEHICLES, PLANT & EQUI		355		-355
112202811795	YEAR END FUNCTION EXPE		24 450		-24 450
	<b>Items not budgeted in the original budget or incorrect allocation used.</b>				<b>-4 044 270</b>
	<b>Total Overspending items</b>				<b>-30 237 562</b>

**FINANSËLE IMPLIKASIES/FINANCIAL IMPLICATION :**

**WETLIKE IMPLIKASIES/LEGAL IMPLICATION: Section 32 of the MFMA**

32. (1) Without limiting liability in terms of the common law or other legislation—  
(a) a political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure;

(d) any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

(2) (b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.

(3) If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.

(4) The accounting officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of—

(a) any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;

(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and

(c) the steps that have been taken—

(i) to recover or rectify such expenditure; and

(ii) to prevent a recurrence of such expenditure.

(5) The writing off in terms of subsection (2) of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure.

(8) The Minister, acting with the concurrence of the Cabinet member responsible for local government, may regulate the application of this section by regulation in terms of section 168.

**AANBEVELINGS/RECOMMENDATION:**

Council to take note of the report.

That the Council should follow Section 32 of the MFMA (Municipal Finance Management Act) in dealing with this issue.

Chief Financial Officer

**Nozuko Mdaka**