



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.

“Unauthorised Expenditure (MFMA)” “in relation to a Municipality, means any expenditure incurred by a Municipality otherwise than in accordance with section 15 or 11(3), and includes:-

- (a) overspending of the total amount appropriated in the Municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- (f) a grant by the Municipality otherwise than in accordance with this Act;”

“Virement” means the process of transferring an approved budgetary provision from one operating cost element or capital project to another within a vote during a municipal financial year and which results from changed circumstances from that which prevailed at the time of the previous budget adoption.

Nama Khoi Municipality Overspent Items 31 October 2014					
ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
					-
DIRECTORATE: 10	EXECUTIVE MAYOR & COUNC				-
DEPARTMENT: 204	COUNCIL GENERAL ADMINIS				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
102040210162	CONTR. MEDICAL FD - (62 499		-62 499
					-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
102042811525	MEMBERSHIP & SUBSCRIPT	188 840	726 396	650 000	-76 396
					-
DIRECTORATE: 11	MUNICIPAL MANAGER				-
DEPARTMENT: 220	OFFICE OFTHE MUNICIPAL				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
112200210065	ALLOWANCE - HOUSING SU		4 647		-4 647
112200210117	ALLOWANCE - TRANSPORT		16 309		-16 309
112200210141	BONUSES	25 172	128 259	86 639	-41 620
112200210161	CONTRIBUTIONS - MEDICA		59 122		-59 122
112200210203	INSURANCE : UIF	304	10 131	1 040	-9 091
112200210223	LEVY - BARGAINING COUN	44	522	152	-370
112200210281	SALARIES	302 044	1 258 918	1 039 672	-219 246
					-
CLASSIFICATION:	REPAIRS & MAINTENANCE				-
112201810505	FURNITURE, EQUIPMENT &		19		-19
					-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
112202811582	RDP HOUSING EXPENDITUR		1 028 261		-1 028 261
112202811584	RDP HOUSING EXPENDITUR		49 229		-49 229
112202811587	RDP HOUSING EXPENDITUR		460 000		-460 000
					-
DIRECTORATE: 11	MUNICIPAL MANAGER				-
DEPARTMENT: 221	INTERNAL AUDITING				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
112210210173	CONTRIBUTIONS - PENSIO		50 348		-50 348
112210210203	INSURANCE : UIF	276	1 768	945	-823
					-
DIRECTORATE: 11	MUNICIPAL MANAGER				-
DEPARTMENT: 229	MUSEUM				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
112290210065	ALLOWANCE - HOUSING SU		500		-500
112290210173	CONTRIBUTIONS - PENSIO		9 691		-9 691
112290210203	INSURANCE : UIF		367		-367
112290210223	LEVY - BARGAINING COUN		27		-27
112290210281	SALARIES		36 201		-36 201
					-

ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
					-
DIRECTORATE: 13	CORPORATE SERVICES				-
DEPARTMENT: 261	MANAGER: CORPORATE SERV				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
132610210005	ALLOWANCE - ACTING ALL		27 827		-27 827
132610210065	ALLOWANCE - HOUSING SU		3 552		-3 552
132610210109	ALLOWANCE - STANDBY		10 955		-10 955
132610210113	ALLOWANCE - TRAVELLING	28 252	192 416	97 248	-95 168
132610210117	ALLOWANCE - TRANSPORT		3 200		-3 200
132610210141	BONUSES	14 456	110 873	49 760	-61 113
132610210161	CONTRIBUTIONS - MEDICA	10 904	80 779	37 534	-43 245
132610210173	CONTRIBUTIONS - PENSIO	29 740	187 366	102 363	-85 003
132610210203	INSURANCE : UIF	172	11 776	597	-11 179
132610210223	LEVY - BARGAINING COUN	24	631	76	-555
132610210243	OVERTIME		60 318		-60 318
132610210281	SALARIES	173 476	1 485 153	597 119	-888 034
					-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
132612811461	LEVY - SETA TRAINING		174 960		-174 960
132612811735	TELEPHONES - CELLPHONE	12 200	54 769	42 000	-12 769
					-
DIRECTORATE: 13	CORPORATE SERVICES				-
DEPARTMENT: 266	MUNICIPAL PROPERTY MANA				-
CLASSIFICATION:	REPAIRS & MAINTENANCE				-
132661810441	BUILDINGS		74		-74
					-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
132662811671	SERV CHGE MUN - ELECT		11 190		-11 190
132662811679	SERV CHGE MUN - REFUS		1 512		-1 512
132662811693	SERV CHGE MUN - SEPTI		1 762		-1 762
132662811701	SERV CHGE MUN - WATER		16 396		-16 396
					-
DIRECTORATE: 13	CORPORATE SERVICES				-
DEPARTMENT: 267	CLEANING SERVICE MUN OF				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
132670210005	ALLOWANCE - ACTING ALL		10 690		-10 690
132670210065	ALLOWANCE - HOUSING SU		2 560		-2 560
132670210113	ALLOWANCE - TRAVELLING		5 500		-5 500
132670210141	BONUSES		40 276		-40 276
132670210161	CONTRIBUTIONS - MEDICA		17 486		-17 486
132670210173	CONTRIBUTIONS - PENSIO		77 802		-77 802
132670210203	INSURANCE : UIF		5 577		-5 577
132670210223	LEVY - BARGAINING COUN		481		-481
132670210243	OVERTIME		6 683		-6 683
132670210281	SALARIES		511 260		-511 260
					-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
132672811671	SERV CHGE MUN - ELECT		41 361		-41 361
132672811679	SERV CHGE MUN - REFUS		353		-353
132672811695	SERV CHGE MUN - SEWER		768		-768
132672811701	SERV CHGE MUN - WATER		106 572		-106 572
					-
DIRECTORATE: 13	CORPORATE SERVICES				-
DEPARTMENT: 268	INFORMATION & COMMUNICA				-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
132682811481	LICENCE FEES	161 372	577 459	555 454	-22 005
132682811747	SYSTEM SUPPORT/MAINTAI	58 104	207 102	200 000	-7 102
					-

ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
DIRECTORATE: 15	FINANCIAL SERVICES				-
DEPARTMENT: 301	MANAGER: FINANCIAL SERV				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
153010210005	ALLOWANCE - ACTING ALL		12 272		-12 272
153010210065	ALLOWANCE - HOUSING SU	872	23 077	3 000	-20 077
153010210109	ALLOWANCE - STANDBY		47 258		-47 258
153010210113	ALLOWANCE - TRAVELLING	57 524	244 092	198 000	-46 092
153010210117	ALLOWANCE - TRANSPORT		14 469		-14 469
153010210141	BONUSES	25 912	393 666	89 197	-304 469
153010210161	CONTRIBUTIONS - MEDICA	13 916	197 372	47 894	-149 478
153010210173	CONTRIBUTIONS - PENSIO	18 352	426 948	63 164	-363 784
153010210203	INSURANCE : UIF	312	26 462	1 070	-25 392
153010210223	LEVY - BARGAINING COUN	68	1 423	229	-1 194
153010210243	OVERTIME		41 039		-41 039
153010210281	SALARIES	310 964	2 885 969	1 070 370	-1 815 599
CLASSIFICATION:	CONTRACTED SERVICES				-
153012410745	CONSULTANCY SERVICES-		699 889		-699 889
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
153012811415	INSURANCE - GENERAL		3 699		-3 699
153012811758	REVENUE FORGONE		2 306 838		-2 306 838
					-
DIRECTORATE: 15	FINANCIAL SERVICES				-
DEPARTMENT: 304	EXPENDITURE & SUPPLY CH				-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
153042811416	INTEREST PAID - CREDIT		3 544 673		-3 544 673
					-
DIRECTORATE: 15	FINANCIAL SERVICES				-
DEPARTMENT: 305	ROP RATES & VALUATION				-
CLASSIFICATION:	CONTRACTED SERVICES				-
153052410775	VALUATION SERVICES		147 819		-147 819
					-
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 318	MANAGER: COMMUNITY DEVE				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163180210005	ALLOWANCE - ACTING ALL		4 259		-4 259
163180210065	ALLOWANCE - HOUSING SU		210		-210
163180210113	ALLOWANCE - TRAVELLING		22 000		-22 000
163180210141	BONUSES		36 993		-36 993
163180210161	CONTRIBUTIONS - MEDICA		6 290		-6 290
163180210173	CONTRIBUTIONS - PENSIO		26 635		-26 635
163180210203	INSURANCE : UIF		1 187		-1 187
163180210223	LEVY - BARGAINING COUN		54		-54
163180210243	OVERTIME		1 101		-1 101
163180210281	SALARIES		161 815		-161 815

ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 323	LIBRARIES & INFORMATION				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163230210203	INSURANCE : UIF	260	5 750	895	-4 855
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
163232811671	SERV CHGE MUN - ELECT		24 814		-24 814
163232811679	SERV CHGE MUN - REFUS		101		-101
163232811695	SERV CHGE MUN - SEWER		45		-45
163232811701	SERV CHGE MUN - WATER		24 577		-24 577
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 326	PARKS & OPEN AREAS				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163260210109	ALLOWANCE - STANDBY		3 734		-3 734
163260210203	INSURANCE : UIF	636	6 249	2 186	-4 063
163260210243	OVERTIME		42 388		-42 388
163260210273	RELIEF STAFF		23 040		-23 040
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
163262811671	SERV CHGE MUN - ELECT		6 975		-6 975
163262811701	SERV CHGE MUN - WATER		11 425		-11 425
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 327	SPORTS FACILITIES				-
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
163272811671	SERV CHGE MUN - ELECT		380		-380
163272811679	SERV CHGE MUN - REFUS		302		-302
163272811693	SERV CHGE MUN - SEPTI		678		-678
163272811695	SERV CHGE MUN - SEWER		90		-90
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 328	REFUSE REM & WASTE MANA				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163280210005	ALLOWANCE - ACTING ALL		11 622		-11 622
163280210105	ALLOWANCE - SHIFT ALLO		415		-415
163280210109	ALLOWANCE - STANDBY		6 340		-6 340
163280210203	INSURANCE : UIF	1 396	17 324	4 800	-12 524
163280210243	OVERTIME		54 130		-54 130
163280210273	RELIEF STAFF		1 800		-1 800
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 330	COMMONAGE FARMS - CONCO				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163300210005	ALLOWANCE - ACTING ALL		1 474		-1 474
163300210203	INSURANCE : UIF	84	1 486	288	-1 198
163300210243	OVERTIME		8 457		-8 457

		YTD	YTD	ANNUAL	OVERSPENT
ACCOUNT NO	DESCRIPTION	BUDGET	ACTUAL	BUDGET	
DIRECTORATE: 16	COMMUNITY SERVICES: COM				-
DEPARTMENT: 335	MUNICIPAL AIRPORT				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
163350210141	BONUSES		1 662		-1 662
163350210173	CONTRIBUTIONS - PENSIO		2 394		-2 394
163350210203	INSURANCE : UIF		282		-282
163350210223	LEVY - BARGAINING COUN		20		-20
163350210281	SALARIES		27 309		-27 309
CLASSIFICATION:	GENERAL EXPENSES - OTH				-
163352811701	SERV CHGE MUN - WATER		4 196		-4 196
					-
DIRECTORATE: 17	COMMUNITY SERVICES: PUB				-
DEPARTMENT: 341	EMERGENCY, FIRE & DISAS				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
173410210065	ALLOWANCE - HOUSING SU		2 706		-2 706
173410210109	ALLOWANCE - STANDBY		19 647		-19 647
173410210113	ALLOWANCE - TRAVELLING		22 000		-22 000
173410210141	BONUSES		22 805		-22 805
173410210173	CONTRIBUTIONS - PENSIO		21 005		-21 005
173410210203	INSURANCE : UIF		1 821		-1 821
173410210223	LEVY - BARGAINING COUN		122		-122
173410210243	OVERTIME		2 611		-2 611
173410210273	RELIEF STAFF		2 000		-2 000
173410210281	SALARIES		141 161		-141 161
DIRECTORATE: 17	COMMUNITY SERVICES: PUB				-
DEPARTMENT: 342	LAW ENFORCEMENT SERVICE				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
173420210109	ALLOWANCE - STANDBY		12 480		-12 480
173420210203	INSURANCE : UIF	416	4 230	1 432	-2 798
173420210243	OVERTIME		83 717		-83 717
DIRECTORATE: 17	COMMUNITY SERVICES: PUB				-
DEPARTMENT: 344	TRAFFIC SERVICES				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
173440210005	ALLOWANCE - ACTING ALL		5 951		-5 951
173440210109	ALLOWANCE - STANDBY		10 423		-10 423
173440210203	INSURANCE : UIF	784	8 446	2 693	-5 753
173440210243	OVERTIME		10 927		-10 927
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE				-
DEPARTMENT: 361	MANAGER:INFRASTRUCT,ENG				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
183610210065	ALLOWANCE - HOUSING SU		2 114		-2 114
183610210173	CONTRIBUTIONS - PENSIO		34 252		-34 252
183610210203	INSURANCE : UIF	128	1 050	441	-609
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE				-
DEPARTMENT: 362	PROJECT MANAGEMT UNIT:				-
CLASSIFICATION:	EMPLOYEE RELATED COSTS				-
183620210113	ALLOWANCE - TRAVELLING		69 705		-69 705
183620210141	BONUSES		10 434		-10 434
183620210161	CONTRIBUTIONS - MEDICA		10 266		-10 266
183620210173	CONTRIBUTIONS - PENSIO		26 455		-26 455
183620210203	INSURANCE : UIF		1 057		-1 057
183620210223	LEVY - BARGAINING COUN		54		-54
183620210281	SALARIES		146 972		-146 972
					-

DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE					-
DEPARTMENT: 363	ELECTRICAL ENGINEERING					-
CLASSIFICATION:	EMPLOYEE RELATED COSTS					-
183630210005	ALLOWANCE - ACTING ALL		20 142			-20 142
183630210109	ALLOWANCE - STANDBY		44 050			-44 050
183630210203	INSURANCE : UIF	748	8 818	2 574		-6 244
183630210243	OVERTIME		312 543			-312 543
CLASSIFICATION:	GENERAL EXPENSES - OTH					-
183632811697	SERV CHGE MUN - STREE		97 089			-97 089
						-
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE					-
DEPARTMENT: 365	MECHANICAL ENG SERV: WO					-
CLASSIFICATION:	EMPLOYEE RELATED COSTS					-
183650210005	ALLOWANCE - ACTING ALL		2 900			-2 900
183650210203	INSURANCE : UIF	676	6 703	2 327		-4 376
183650210243	OVERTIME		7 791			-7 791
CLASSIFICATION:	GENERAL EXPENSES - OTH					-
183652811671	SERV CHGE MUN - ELECT		5 388			-5 388
183652811679	SERV CHGE MUN - REFUS		151			-151
183652811701	SERV CHGE MUN - WATER		1 162			-1 162
CLASSIFICATION:	INTERNAL CHARGES					-
183654011927	INTERNAL VEH & PLANT H		1 929			-1 929
						-
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE					-
DEPARTMENT: 366	ROADS					-
CLASSIFICATION:	EMPLOYEE RELATED COSTS					-
183660210005	ALLOWANCE - ACTING ALL		7 969			-7 969
183660210109	ALLOWANCE - STANDBY		32 114			-32 114
183660210117	ALLOWANCE - TRANSPORT		5 446			-5 446
183660210203	INSURANCE : UIF	560	8 496	1 932		-6 564
183660210243	OVERTIME		70 139			-70 139
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE					-
DEPARTMENT: 368	WATER SERVICE					-
CLASSIFICATION:	EMPLOYEE RELATED COSTS					-
183680210005	ALLOWANCE - ACTING ALL		9 434			-9 434
183680210109	ALLOWANCE - STANDBY		87 818			-87 818
183680210203	INSURANCE : UIF	680	10 379	2 345		-8 034
183680210243	OVERTIME		106 793			-106 793
183680210273	RELIEF STAFF		27 800			-27 800
						-
DIRECTORATE: 18	INFRASTRUCTURE,ENG & TE					-
DEPARTMENT: 369	SEWERAGE & SANITATION S					-
CLASSIFICATION:	EMPLOYEE RELATED COSTS					-
183690210005	ALLOWANCE - ACTING ALL		6 899			-6 899
183690210105	ALLOWANCE - SHIFT ALLO		10 482			-10 482
183690210109	ALLOWANCE - STANDBY		58 931			-58 931
183690210203	INSURANCE : UIF	904	14 343	3 107		-11 236
183690210243	OVERTIME		132 066			-132 066
183690210273	RELIEF STAFF		52 700			-52 700
183690210285	SUNDAY PREMIUM		24 459			-24 459
CLASSIFICATION:	GENERAL EXPENSES - OTH					-
183692811360	DREENDROP MONITORING		31 233			-31 233
183692811671	SERV CHGE MUN - ELECT		28 814			-28 814
183692811701	SERV CHGE MUN - WATER		3 395			-3 395
Total						-16 471 865

Overspent Items Catagorised 31 October 2014

Nama Khoi Municipality Overspent Items 31 October 2014					
ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
					-
102040210162	CONTR. MEDICAL FD - (62 499		-62 499
112200210065	ALLOWANCE - HOUSING SU		4 647		-4 647
112200210117	ALLOWANCE - TRANSPORT		16 309		-16 309
112200210141	BONUSES	25 172	128 259	86 639	-41 620
112200210161	CONTRIBUTIONS - MEDICA		59 122		-59 122
112200210203	INSURANCE : UIF	304	10 131	1 040	-9 091
112200210223	LEVY - BARGAINING COUN	44	522	152	-370
112200210281	SALARIES	302 044	1 258 918	1 039 672	-219 246
112210210173	CONTRIBUTIONS - PENSIO		50 348		-50 348
112210210203	INSURANCE : UIF	276	1 768	945	-823
112290210065	ALLOWANCE - HOUSING SU		500		-500
112290210173	CONTRIBUTIONS - PENSIO		9 691		-9 691
112290210203	INSURANCE : UIF		367		-367
112290210223	LEVY - BARGAINING COUN		27		-27
112290210281	SALARIES		36 201		-36 201
132610210005	ALLOWANCE - ACTING ALL		27 827		-27 827
132610210065	ALLOWANCE - HOUSING SU		3 552		-3 552
132610210109	ALLOWANCE - STANDBY		10 955		-10 955
132610210113	ALLOWANCE - TRAVELLING	28 252	192 416	97 248	-95 168
132610210117	ALLOWANCE - TRANSPORT		3 200		-3 200
132610210141	BONUSES	14 456	110 873	49 760	-61 113
132610210161	CONTRIBUTIONS - MEDICA	10 904	80 779	37 534	-43 245
132610210173	CONTRIBUTIONS - PENSIO	29 740	187 366	102 363	-85 003
132610210203	INSURANCE : UIF	172	11 776	597	-11 179
132610210223	LEVY - BARGAINING COUN	24	631	76	-555
132610210243	OVERTIME		60 318		-60 318
132610210281	SALARIES	173 476	1 485 153	597 119	-888 034
132670210005	ALLOWANCE - ACTING ALL		10 690		-10 690
132670210065	ALLOWANCE - HOUSING SU		2 560		-2 560
132670210113	ALLOWANCE - TRAVELLING		5 500		-5 500
132670210141	BONUSES		40 276		-40 276
132670210161	CONTRIBUTIONS - MEDICA		17 486		-17 486
132670210173	CONTRIBUTIONS - PENSIO		77 802		-77 802
132670210203	INSURANCE : UIF		5 577		-5 577
132670210223	LEVY - BARGAINING COUN		481		-481
132670210243	OVERTIME		6 683		-6 683
132670210281	SALARIES		511 260		-511 260
153010210005	ALLOWANCE - ACTING ALL		12 272		-12 272
153010210065	ALLOWANCE - HOUSING SU	872	23 077	3 000	-20 077
153010210109	ALLOWANCE - STANDBY		47 258		-47 258
153010210113	ALLOWANCE - TRAVELLING	57 524	244 092	198 000	-46 092
153010210117	ALLOWANCE - TRANSPORT		14 469		-14 469
153010210141	BONUSES	25 912	393 666	89 197	-304 469
153010210161	CONTRIBUTIONS - MEDICA	13 916	197 372	47 894	-149 478
153010210173	CONTRIBUTIONS - PENSIO	18 352	426 948	63 164	-363 784
153010210203	INSURANCE : UIF	312	26 462	1 070	-25 392
153010210223	LEVY - BARGAINING COUN	68	1 423	229	-1 194
153010210243	OVERTIME		41 039		-41 039
153010210281	SALARIES	310 964	2 885 969	1 070 370	-1 815 599

163180210005	ALLOWANCE - ACTING ALL		4 259		-4 259
163180210065	ALLOWANCE - HOUSING SU		210		-210
163180210113	ALLOWANCE - TRAVELLING		22 000		-22 000
163180210141	BONUSES		36 993		-36 993
163180210161	CONTRIBUTIONS - MEDICA		6 290		-6 290
163180210173	CONTRIBUTIONS - PENSIO		26 635		-26 635
163180210203	INSURANCE : UIF		1 187		-1 187
163180210223	LEVY - BARGAINING COUN		54		-54
163180210243	OVERTIME		1 101		-1 101
163230210203	INSURANCE : UIF	260	5 750	895	-4 855
163260210109	ALLOWANCE - STANDBY		3 734		-3 734
163260210203	INSURANCE : UIF	636	6 249	2 186	-4 063
163260210243	OVERTIME		42 388		-42 388
163260210273	RELIEF STAFF		23 040		-23 040
163280210005	ALLOWANCE - ACTING ALL		11 622		-11 622
163280210105	ALLOWANCE - SHIFT ALLO		415		-415
163280210109	ALLOWANCE - STANDBY		6 340		-6 340
163280210203	INSURANCE : UIF	1 396	17 324	4 800	-12 524
163280210243	OVERTIME		54 130		-54 130
163280210273	RELIEF STAFF		1 800		-1 800
163300210005	ALLOWANCE - ACTING ALL		1 474		-1 474
163300210203	INSURANCE : UIF	84	1 486	288	-1 198
163300210243	OVERTIME		8 457		-8 457
163350210141	BONUSES		1 662		-1 662
163350210173	CONTRIBUTIONS - PENSIO		2 394		-2 394
163350210203	INSURANCE : UIF		282		-282
163350210223	LEVY - BARGAINING COUN		20		-20
163350210281	SALARIES		27 309		-27 309
173410210065	ALLOWANCE - HOUSING SU		2 706		-2 706
173410210109	ALLOWANCE - STANDBY		19 647		-19 647
173410210113	ALLOWANCE - TRAVELLING		22 000		-22 000
173410210141	BONUSES		22 805		-22 805
173410210173	CONTRIBUTIONS - PENSIO		21 005		-21 005
173410210203	INSURANCE : UIF		1 821		-1 821
173410210223	LEVY - BARGAINING COUN		122		-122
173410210243	OVERTIME		2 611		-2 611
173410210273	RELIEF STAFF		2 000		-2 000
173410210281	SALARIES		141 161		-141 161
173420210109	ALLOWANCE - STANDBY		12 480		-12 480
173420210203	INSURANCE : UIF	416	4 230	1 432	-2 798
173420210243	OVERTIME		83 717		-83 717
173440210005	ALLOWANCE - ACTING ALL		5 951		-5 951
173440210109	ALLOWANCE - STANDBY		10 423		-10 423
173440210203	INSURANCE : UIF	784	8 446	2 693	-5 753
173440210243	OVERTIME		10 927		-10 927
183610210065	ALLOWANCE - HOUSING SU		2 114		-2 114
183610210173	CONTRIBUTIONS - PENSIO		34 252		-34 252
183610210203	INSURANCE : UIF	128	1 050	441	-609
183620210113	ALLOWANCE - TRAVELLING		69 705		-69 705
183620210141	BONUSES		10 434		-10 434
183620210161	CONTRIBUTIONS - MEDICA		10 266		-10 266
183620210173	CONTRIBUTIONS - PENSIO		26 455		-26 455
183620210203	INSURANCE : UIF		1 057		-1 057
183620210223	LEVY - BARGAINING COUN		54		-54
183620210281	SALARIES		146 972		-146 972
183630210005	ALLOWANCE - ACTING ALL		20 142		-20 142
183630210109	ALLOWANCE - STANDBY		44 050		-44 050
183630210203	INSURANCE : UIF	748	8 818	2 574	-6 244
183630210243	OVERTIME		312 543		-312 543
183650210005	ALLOWANCE - ACTING ALL		2 900		-2 900

183650210203	INSURANCE : UIF	676	6 703	2 327	-4 376
183650210243	OVERTIME		7 791		-7 791
183660210005	ALLOWANCE - ACTING ALL		7 969		-7 969
183660210109	ALLOWANCE - STANDBY		32 114		-32 114
183660210117	ALLOWANCE - TRANSPORT		5 446		-5 446
183660210203	INSURANCE : UIF	560	8 496	1 932	-6 564
183660210243	OVERTIME		70 139		-70 139
183680210005	ALLOWANCE - ACTING ALL		9 434		-9 434
183680210109	ALLOWANCE - STANDBY		87 818		-87 818
183680210203	INSURANCE : UIF	680	10 379	2 345	-8 034
183680210243	OVERTIME		106 793		-106 793
183680210273	RELIEF STAFF		27 800		-27 800
183690210005	ALLOWANCE - ACTING ALL		6 899		-6 899
183690210105	ALLOWANCE - SHIFT ALLO		10 482		-10 482
183690210109	ALLOWANCE - STANDBY		58 931		-58 931
183690210203	INSURANCE : UIF	904	14 343	3 107	-11 236
183690210243	OVERTIME		132 066		-132 066
183690210273	RELIEF STAFF		52 700		-52 700
183690210285	SUNDAY PREMIUM		24 459		-24 459
163180210281	SALARIES		161 815		-161 815
	Total				-7 515 474

The above list refers salary items that were incorrected posted, the salary budget for 2014-15 are based on the the personal per department and sub-department. Salary items needs to be posted to the correct department as it was budgeted.

ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
102042811525	MEMBERSHIP & SUBSCRIPT	188 840	726 396	650 000	-76 396
132612811735	TELEPHONES - CELLPHONE	12 200	54 769	42 000	-12 769
132682811481	LICENCE FEES	161 372	577 459	555 454	-22 005
132682811747	SYSTEM SUPPORT/MAINTAI	58 104	207 102	200 000	-7 102
	Total				-118 272

The above list refers to items has expenditure more than the allocated budget for the year.

ACCOUNT NO	DESCRIPTION	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	OVERSPENT
112201810505	FURNITURE, EQUIPMENT &		19		-19
112202811582	RDP HOUSING EXPENDITUR		1 028 261		-1 028 261
112202811584	RDP HOUSING EXPENDITUR		49 229		-49 229
112202811587	RDP HOUSING EXPENDITUR		460 000		-460 000
132612811461	LEVY - SETA TRAINING		174 960		-174 960
132661810441	BUILDINGS		74		-74
132662811671	SERV CHGE MUN - ELECT		11 190		-11 190
132662811679	SERV CHGE MUN - REFUS		1 512		-1 512
132662811693	SERV CHGE MUN - SEPTI		1 762		-1 762
132662811701	SERV CHGE MUN - WATER		16 396		-16 396
132672811671	SERV CHGE MUN - ELECT		41 361		-41 361
132672811679	SERV CHGE MUN - REFUS		353		-353
132672811695	SERV CHGE MUN - SEWER		768		-768
132672811701	SERV CHGE MUN - WATER		106 572		-106 572
153012410745	CONSULTANCY SERVICES-		699 889		-699 889
153012811415	INSURANCE - GENERAL		3 699		-3 699
153012811758	REVENUE FORGONE		2 306 838		-2 306 838
153042811416	INTEREST PAID - CREDIT		3 544 673		-3 544 673
153052410775	VALUATION SERVICES		147 819		-147 819
163232811671	SERV CHGE MUN - ELECT		24 814		-24 814
163232811679	SERV CHGE MUN - REFUS		101		-101
163232811695	SERV CHGE MUN - SEWER		45		-45
163232811701	SERV CHGE MUN - WATER		24 577		-24 577
163262811671	SERV CHGE MUN - ELECT		6 975		-6 975
163262811701	SERV CHGE MUN - WATER		11 425		-11 425
163272811671	SERV CHGE MUN - ELECT		380		-380
163272811679	SERV CHGE MUN - REFUS		302		-302
163272811693	SERV CHGE MUN - SEPTI		678		-678
163272811695	SERV CHGE MUN - SEWER		90		-90
163352811701	SERV CHGE MUN - WATER		4 196		-4 196
183632811697	SERV CHGE MUN - STREE		97 089		-97 089
183652811671	SERV CHGE MUN - ELECT		5 388		-5 388
183652811679	SERV CHGE MUN - REFUS		151		-151
183652811701	SERV CHGE MUN - WATER		1 162		-1 162
183654011927	INTERNAL VEH & PLANT H		1 929		-1 929
183692811360	DREENDROP MONITORING		31 233		-31 233
183692811671	SERV CHGE MUN - ELECT		28 814		-28 814
183692811701	SERV CHGE MUN - WATER		3 395		-3 395
	Total				-8 838 119

The list above refers to items with no budget allocated.

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.

Acting Chief Financial Officer

W Bowers