

**EXTRACT OF THE MINUTES OF THE 121st COUNCIL MEETING HELD ON
29 JANUARY 2020**

**"A2023 MID-YEAR BUDGET PERFORMANCE ASSESSMENT REPORT: 2019/2020
FINANCIAL YEAR**

(5/1/3 (2019/2020))

**Cluster : Finance
Portfolio: Finance**

RESOLVED

1. THAT the report and the assessment herein be submitted by the Accounting Officer to the Executive Mayor, National Treasury and Provincial Treasury as part of the mid-year organizational review and in accordance with Section 72 MFMA.
2. THAT this report informs the decision-making processes undertaken to determine the necessity for an adjustment budget as well as to inform the revised projections for revenue and expenditure for the remainder of the financial year 2019/2020.

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A2023 MID-YEAR BUDGET PERFORMANCE ASSESSMENT REPORT: 2019/2020 FINANCIAL YEAR

(5/1/3 (2019/2020))

Cluster : Finance
Portfolio: Finance

1. PURPOSE

This report serves to table to Council the mid-year assessment undertaken of the performance of the 2019/2020 budget.

2. LEGISLATIVE BACKGROUND

The Municipal Finance Management Act, 56 of 2003, section 72 prescribes:-

72. (1) *The accounting officer of a municipality must by 25 January of each year—*
- (a) *assess the performance of the municipality during the first half of the financial year, taking into account—*
 - (i) *the monthly statements referred to in section 71 for the first half of the financial year;*
 - (ii) *the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;*
 - (iii) *the past year's annual report, and progress on resolving problems identified in the annual report; and*
 - (iv) *the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and*
 - (b) *submit a report on such assessment to—*
 - (i) *the mayor of the municipality;*
 - (ii) *the National Treasury; and*
 - (iii) *the relevant provincial treasury.*

The MFMA Municipal Budget & Reporting Regulations of 2009 indicate the following prescriptions:-

- 21. *An adjustments budget and supporting documentation of a municipality must be in the format specified*
- 22. (1) *An adjustments budget of a municipality must be appropriately funded.*
 - (2) *The supporting documentation to accompany an adjustments budget ... must contain an explanation of how the adjustments budget is funded.*

23. (1) An adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment ... , but not later than 28 February of the current year.

3. DISCUSSION

In accordance with the legislative prescripts outlined above, the municipality has undertaken an analytical assessment of the budgetary performance of the municipality at mid-year 31 December 2019, and the findings are detailed in Annexure "A".

Operating Budget

1. Operating Expenditure

- a. Actual spend on **Employee Related Costs** was at 49.50%;
- b. Actual spend on **Councillor Related Costs** was at 47.24%;
- c. Actual spend on **Contracted Services** was at 34.34%;
- d. Actual spend on **Operational Cost** was at 57.75%;
- e. Actual spend on **Inventory** was at 60.96%;
- f. Actual spend on **Operating Leases** was at 56.75%;
- g. Actual spend on **Transfer and Subsidies** was at 16.78%;
- h. Actual spend on **Total Operating Expenditure** was at 46.09%.

2. Operating Income

- i. Actual receipts on **Non Exchange Revenue (Government Grants & Subsidies)** were 69.54%;
- j. Actual receipts on **Interest** were 55.47%;
- k. Actual receipts on **Agency Services** were 37.64%;
- l. Actual receipts on **Operational Revenue** were 4.72%;
- m. Actual receipts on **Rental from Fixed Assets** were 28.82%;
- n. Actual receipts on **Sales and Rendering of Services** were 41.93%;
- o. Actual receipts on **Total Operating Income** totalled 61.04%.

Capital Expenditure (Non-Current Assets)

Total expenditure on **capital** items and programmes was at 62.88%.

4. FINANCIAL IMPLICATIONS

The mid-year assessment indicates that Council was standing on an operational surplus of R56,290 million. This was primarily due to the receipt of the government unconditional grant equitable share at December 2019. This surplus must carry the Council's operations up until the next (and final) equitable share tranche due in March 2020. Council must take note that our projected operational commitments for January and February are approximately R33 million per month leaving a shortfall before the next equitable share can be released. Operational expenditure is on par with the benchmark of 50%, while operational income is at 61.04% and capital expenditure on Capex at 62.88%. Monthly operations must be tightly monitored and adjusted downwards so as to ensure that the operating surplus contains the commitments and obligations of Council for the next two quarters until the financial year end.

5. LEGISLATIVE IMPLICATIONS

This report is in accordance with section 72 of the MFMA.

6. ALIGNMENT WITH COUNCIL STRATEGIES

In alignment with Council's strategy of good and financially sustainable governance.

7. **RECOMMENDATIONS**

It is therefore recommended:

- 7.1 THAT the report and the assessment herein be submitted by the Accounting Officer to the Executive Mayor, National Treasury and Provincial Treasury as part of the mid-year organisational review and in accordance with Section 72 MFMA; and
- 7.2 THAT this report informs the decision-making processes undertaken to determine the necessity for an adjustment budget as well as to inform the revised projections for revenue and expenditure for the remainder of the financial year 2019/2020.

8. ANNEXURE

- * Annexure "A" - Mid-year budget 2019/2020 Financial Year

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
COMPUTER SERVICES	-12 042 766		0,00	0,00	-4 443 193,86		-7 599 572,14	36,89
ENTRANCE FEES	-3 780		0,00	0,00	-2 097,39		-1 682,61	55,48
PARKING FEES	-254 392		-15 855,87	0,00	-102 887,18		-151 504,82	40,44
SALE OF: PUBLICATION - TENDER DOCUMENTS	-2 000		68 597,39	0,00	63 858,23		-65 858,23	-999,99
SALE OF: AVIATION FUEL	-3 780 000		-235 909,95	0,00	-2 259 730,77		-1 520 269,23	59,78
SUB TOTAL : SALES & RENDERING OF SERV	-16 082 938		-183 168,43	0,00	-6 744 050,97		-9 338 887,03	41,93
LICENCES AND PERMITS								
HEALTH CERTIFICATES	0		0,00	0,00	0,00		0,00	0
SUB TOTAL : LICENCES AND PERMITS	0		0,00	0,00	0,00		0,00	0
SUB TOTAL : EXCHANGE REVENUE	-103 177 589		-5 420 670,57	0,00	-37 205 647,66		-65 971 941,34	36,05
TOTAL : INCOME	-406 293 415		-95 269 003,90	0,00	-248 015 380,98		-158 278 034,02	61,04
EXPENDITURE								
EMPLOYEE RELATED COST								
SENIOR MANAGEMENT								
SM - SALARIES ALLOW AND SERV BENEFITS								
MM - SALARIES ALLOW AND SERV BENEFITS								
SM MM: SAL & ALL - BASIC SALARY	1 723 288		166 341,96	0,00	840 551,76		882 736,24	48,77
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	191 700		15 000,00	0,00	90 000,00		101 700,00	46,94
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	1 914 988		181 341,96	0,00	930 551,76		984 436,24	48,59
CFO - SALARIES ALLOW AND SERV BENEFITS								
SM CFO: SAL & ALL - BASIC SALARY	824 963		0,00	0,00	234 290,27		590 672,73	28,4
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	191 700		0,00	0,00	60 000,00		131 700,00	31,29
SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	1 016 663		0,00	0,00	294 290,27		722 372,73	28,94
D01 - SALARIES ALLOW AND SERV BENEFITS								
SM D01: SAL & ALL - BASIC SALARY	0		0,00	0,00	0,00		0,00	0
SM D01: SAL & ALL - PERFORM BASED BONUS	0		0,00	0,00	0,00		0,00	0
SM D01: ALLOW - CELLULAR & TELEPHONE	0		0,00	0,00	0,00		0,00	0
SM D01: ALLOW - HOUSING BENEFITS	0		0,00	0,00	0,00		0,00	0
SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	0		0,00	0,00	0,00		0,00	0
SM D01: ALLOW - ACCOM TRAVEL & INCIDENT.	0		0,00	0,00	0,00		0,00	0
SM D01: SRB - OVERTIME	0		0,00	0,00	0,00		0,00	0
SM D01: SRB - LONG SERVICE	0		0,00	0,00	0,00		0,00	0
SM D01: SRB - PAYMENTS IN LIEU OF LEAVE	0		0,00	0,00	0,00		0,00	0
SM D01: SRB - ENTERTAINMENT	0		0,00	0,00	0,00		0,00	0
SM D01: SRB - ACTING & POST RELATE ALLOW	0		0,00	0,00	0,00		0,00	0
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	0		0,00	0,00	0,00		0,00	0
DO2 - SALARIES ALLOW AND SERV BENEFITS								
SM D02: SAL & ALL - BASIC SALARY	849 292		83 676,29	0,00	415 623,49		433 668,51	48,93
SM D02: SAL & ALL - PERFORM BASED BONUS	0		0,00	0,00	0,00		0,00	0
SM D02: ALLOW - CELLULAR & TELEPHONE	0		0,00	0,00	0,00		0,00	0

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
SM D02: ALLOW - HOUSING BENEFITS	10 894		907,77	0,00	5 446,62		5 447,38	49,99
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	189 950		14 863,08	0,00	89 178,48		100 771,52	46,94
SM D02: ALLOW - ACCOM TRAVEL & INCIDENT.	0		0,00	0,00	0,00		0,00	0
SM D02: SRB - OVERTIME	0		0,00	0,00	0,00		0,00	0
SM D02: SRB - LONG SERVICE	0		0,00	0,00	0,00		0,00	0
SM D02: SRB - PAYMENTS IN LIEU OF LEAVE	0		0,00	0,00	0,00		0,00	0
SM D02: SRB - ENTERTAINMENT	0		0,00	0,00	0,00		0,00	0
SM D02: SRB - ACTING & POST RELATE ALLOW	0		0,00	0,00	0,00		0,00	0
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	1 050 136		99 447,14	0,00	510 248,59		539 887,41	48,58
DO3 - SALARIES ALLOW AND SERV BENEFITS								
SM D03: SAL & ALL - BASIC SALARY	824 963		0,00	0,00	0,00		824 963,00	0
SM D03: SAL & ALL - PERFORM BASED BONUS	0		0,00	0,00	0,00		0,00	0
SM D03: ALLOW - CELLULAR & TELEPHONE	0		0,00	0,00	0,00		0,00	0
SM D03: ALLOW - HOUSING BENEFITS	0		0,00	0,00	0,00		0,00	0
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	191 700		0,00	0,00	0,00		191 700,00	0
SM D03: ALLOW - ACCOM TRAVEL & INCIDENT.	0		0,00	0,00	0,00		0,00	0
SM D03: SRB - OVERTIME	0		0,00	0,00	0,00		0,00	0
SM D03: SRB - LONG SERVICE	0		0,00	0,00	0,00		0,00	0
SM D03: SRB - PAYMENTS IN LIEU OF LEAVE	0		0,00	0,00	0,00		0,00	0
SM D03: SRB - ENTERTAINMENT	0		0,00	0,00	0,00		0,00	0
SM D03: SRB - ACTING & POST RELATE ALLOW	0		0,00	0,00	0,00		0,00	0
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	1 016 663		0,00	0,00	0,00		1 016 663,00	0
DO4 - SALARIES ALLOW AND SERV BENEFITS								
SM D04: SAL & ALL - BASIC SALARY	858 317		84 447,14	0,00	420 248,59		438 068,41	48,96
SM D04: SAL & ALL - PERFORM BASED BONUS	0		0,00	0,00	0,00		0,00	0
SM D04: ALLOW - CELLULAR & TELEPHONE	0		0,00	0,00	0,00		0,00	0
SM D04: ALLOW - HOUSING BENEFITS	0		0,00	0,00	0,00		0,00	0
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	191 700		15 000,00	0,00	90 000,00		101 700,00	46,94
SM D04: ALLOW - ACCOM TRAVEL & INCIDENT.	0		0,00	0,00	0,00		0,00	0
SM D04: SRB - OVERTIME	0		0,00	0,00	0,00		0,00	0
SM D04: SRB - LONG SERVICE	0		0,00	0,00	0,00		0,00	0
SM D04: SRB - PAYMENTS IN LIEU OF LEAVE	0		0,00	0,00	0,00		0,00	0
SM D04: SRB - ENTERTAINMENT	0		0,00	0,00	0,00		0,00	0
SM D04: SRB - ACTING & POST RELATE ALLOW	0		0,00	0,00	0,00		0,00	0
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	1 050 017		99 447,14	0,00	510 248,59		539 768,41	48,59
DO5 - SALARIES ALLOW AND SERV BENEFITS								
SM D05: SAL & ALL - BASIC SALARY	747 944		73 943,94	0,00	366 563,89		381 380,11	49
SM D05: SAL & ALL - PERFORM BASED BONUS	0		0,00	0,00	0,00		0,00	0
SM D05: ALLOW - CELLULAR & TELEPHONE	0		0,00	0,00	0,00		0,00	0
SM D05: ALLOW - HOUSING BENEFITS	0		0,00	0,00	0,00		0,00	0

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
MS - SALARIES ALLOW AND SERV BENEFITS								
MS: SAL & ALL: BASIC SALARY & WAGES	179 308 750		14 910 372,19	0,00	89 459 925,55		89 848 824,45	49,89
MS: SAL & ALL: PERFORMANCE BASED BONUSES	14 231 403		732 293,00	0,00	7 268 238,74		6 963 164,26	51,07
MS: ALL - CELLULAR & TELEPHONE	11 768		900,00	0,00	5 400,00		6 368,00	45,88
MS: HB & INC: HOUSING BENEFITS	1 633 959		135 257,73	0,00	788 055,16		845 903,84	48,22
MS: ALL - LEAVE PAY	0		0,00	0,00	0,00		0,00	0
MS: ALL - TRAVEL OR MOTOR VEHICLE	9 898 697		860 506,08	0,00	4 912 035,07		4 986 661,93	49,62
MS: OVERTIME - NON STRUCTURED	0		0,00	0,00	0,00		0,00	0
MS: OVERTIME - STRUCTURED	300 000		43 561,11	0,00	748 535,82		-448 535,82	249,51
MS: PAYMENTS - SHIFT ADD REMUNERATION	2 143 705		225 326,70	0,00	898 244,19		1 245 460,81	41,9
MS: SRB - STANDBY ALLOWANCE	760 964		14 675,54	0,00	126 084,04		634 879,96	16,56
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	208 289 246		16 922 892,35	0,00	104 206 518,57		104 082 727,43	50,02
MS - SOCIAL CONTRIBUTIONS								
MS: SOC CONTR - BARGAINING COUNCIL	65 591		5 321,72	0,00	31 976,92		33 614,08	48,75
MS: SOC CONTR - GROUP LIFE INSURANCE	3 417 179		280 156,11	0,00	1 676 031,70		1 741 147,30	49,04
MS: SOC CONTR - MEDICAL	17 257 632		1 380 258,87	0,00	8 307 607,88		8 950 024,12	48,13
MS: SOC CONTR - PENSION	36 330 855		2 974 909,70	0,00	17 810 197,31		18 520 657,69	49,02
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1 108 195		84 812,27	0,00	509 476,59		598 718,41	45,97
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	58 179 452		4 725 458,67	0,00	28 335 290,40		29 844 161,60	48,7
MS - POST RETIREMENT BENEFITS								
MS: PRB - MED: CURRENT SERVICE COST	1 559 991		151 835,34	0,00	931 855,36		628 135,64	59,73
SUB TOTAL : MS - POST RETIREMENT BENEFIT	1 559 991		151 835,34	0,00	931 855,36		628 135,64	59,73
MS - COST CAPITALISED TO PPE								
SUB TOTAL : MUNICIPAL STAFF	268 028 689		21 800 186,36	0,00	133 473 664,33		134 555 024,67	49,79
SUB TOTAL : EMPLOYEE RELATED COST	275 172 077		22 280 501,90	0,00	136 233 667,93		138 938 409,07	49,5
REMUNERATION OF COUNCILLORS								
ROC - ALLOWANCES & SERV RELATED BENEFITS								
SPEAKER - ALLOWANCES & SRB								
SPEAKER: TRAVELLING ALLOWANCE	214 433		0,00	0,00	1 664,00		212 769,00	0,77
SPEAKER: BASIC SALARY	543 402		58 361,02	0,00	291 805,10		251 596,90	53,69
SPEAKER: CELL PHONE ALLOWANCE	43 452		3 400,00	0,00	17 000,00		26 452,00	39,12
SUB TOTAL - SPEAKER ALLOW &SER REL BENEF	801 287		61 761,02	0,00	310 469,10		490 817,90	38,74
WHIP - ALLOWANCES & SRB								
WHIP: TRAVELLING ALLOWANCE	201 032		15 730,10	0,00	94 380,60		106 651,40	46,94
WHIP: BASIC SALARY	524 428		41 035,05	0,00	246 210,30		278 217,70	46,94
WHIP: CELL PHONE ALLOWANCE	43 452		3 400,00	0,00	20 400,00		23 052,00	46,94
SUB TOTAL - WHIP ALLOW &SER REL BENEF	768 912		60 165,15	0,00	360 990,90		407 921,10	46,94
EXEC MAYOR - ALLOWANCES & SRB								
EXEC MAYOR: TRAVELLING ALLOWANCE	268 041		20 973,50	0,00	126 109,00		141 932,00	47,04
EXEC MAYOR: BASIC SALARY	622 741		50 259,92	0,00	301 559,52		321 181,48	48,42

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
EXEC MAYOR: CELL PHONE ALLOWANCE	43 452		3 400,00	0,00	20 400,00		23 052,00	46,94
SUB TOTAL - EXE MAYOR ALLOW & SRB	934 234		74 633,42	0,00	448 068,52		486 165,48	47,96
EXCO - ALLOWANCES & SRB								
EXCO: TRAVELLING ALLOWANCE	1 463 420		114 507,90	0,00	691 059,40		772 360,60	47,22
EXCO: BASIC SALARY	3 460 943		272 156,54	0,00	1 629 915,89		1 831 027,11	47,09
EXCO: CELL PHONE ALLOWANCE	260 712		20 400,00	0,00	122 400,00		138 312,00	46,94
SUB TOTAL - EXCO ALLOW & SER REL BENEF	5 185 075		407 064,44	0,00	2 443 375,29		2 741 699,71	47,12
OTHER COUNCIL - ALLOWANCES & SRB								
OTH COUNCIL: OFFICE-BEARER ALLOWANCE	303 055		68 600,80	0,00	265 748,00		37 307,00	87,68
OTH COUNCIL: TRAVELLING ALLOWANCE	998 405		76 946,20	0,00	452 404,49		546 000,51	45,31
OTH COUNCIL: BASIC SALARY	2 745 526		218 027,94	0,00	1 294 736,31		1 450 789,69	47,15
OTH COUNCIL: CELL PHONE ALLOWANCE	477 972		37 400,00	0,00	221 000,00		256 972,00	46,23
SUB TOTAL - OTHER COUNCIL ALLOW & SRB	4 524 958		400 974,94	0,00	2 233 888,80		2 291 069,20	49,36
SUB TOTAL : ROC - ALLOW & SER REL BENEF	12 214 466		1 004 598,97	0,00	5 796 792,61		6 417 673,39	47,45
ROC - SOCIAL CONTRIBUTIONS								
SPEAKER - SOCIAL CONTRIBUTIONS								
SPEAKER: PENSION FUND CONTRIBUTIONS	81 511		8 754,15	0,00	43 770,75		37 740,25	53,69
SPEAKER: MEDICAL AID BENEFITS	18 387		0,00	0,00	0,00		18 387,00	0
SUB TOTAL : SPEAKER-SOCIAL CONTRIBUTIONS	99 898		8 754,15	0,00	43 770,75		56 127,25	43,81
WHIP - SOCIAL CONTRIBUTIONS								
WHIP: PENSION FUND CONTRIBUTIONS	78 665		6 155,26	0,00	36 931,56		41 733,44	46,94
SUB TOTAL : WHIP-SOCIAL CONTRIBUTIONS	78 665		6 155,26	0,00	36 931,56		41 733,44	46,94
EXEC MAYOR - SOCIAL CONTRIBUTIONS								
EXEC MAYOR: PENSION FUND CONTRIBUTIONS	93 411		7 538,99	0,00	45 233,94		48 177,06	48,42
EXEC MAYOR: MEDICAL AID BENEFITS	87 974		5 121,59	0,00	30 729,54		57 244,46	34,93
SUB TOTAL : EXEC MAYOR-SOCIAL CONTRIB.	181 385		12 660,58	0,00	75 963,48		105 421,52	41,87
EXCO - SOCIAL CONTRIBUTIONS								
EXCO: PENSION FUND CONTRIBUTIONS	587 473		45 923,31	0,00	275 086,36		312 386,64	46,82
EXCO: MEDICAL AID BENEFITS	320 817		25 443,93	0,00	156 140,43		164 676,57	48,66
SUB TOTAL : EXCO-SOCIAL CONTRIBUTIONS	908 290		71 367,24	0,00	431 226,79		477 063,21	47,47
OTHER COUNCIL - SOCIAL CONTRIBUTIONS								
OTH COUNCIL: PENSION FUND CONTRIBUTIONS	361 888		28 650,72	0,00	171 904,32		189 983,68	47,5
OTH COUNCIL: MEDICAL AID BENEFITS	186 039		11 995,50	0,00	71 973,00		114 066,00	38,68
SUB TOTAL : OTH COUNCIL-SOCIAL CONTRIBUT	547 927		40 646,22	0,00	243 877,32		304 049,68	44,5
SUB TOTAL : ROC - SOCIAL CONTRIBUTIONS	1 816 165		139 583,45	0,00	831 769,90		984 395,10	45,79
SUB TOTAL : REMUNERATION OF COUNCILLORS	14 030 631		1 144 182,42	0,00	6 628 562,51		7 402 068,49	47,24
CONTRACTED SERVICES								
OUTSOURCE SERVICES								
OS: B&A RESEARCH & ADVISORY	2 590 000		415 597,44	0,00	619 842,02		1 970 157,98	23,93
OS: B&A QUALITY CONTROL	20 032 066		1 706 302,51	0,00	1 706 302,51		18 325 763,49	8,51

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
OS: CATERING SERVICES	630 620		12 405,00	7 641,00	438 495,00		192 125,00	69,53
OS: CLEANING SERVICES	45 000		0,00	0,00	0,00		45 000,00	0
OS: FIRE SERVICES	85 000		10 924,35	0,00	33 522,00		51 478,00	39,43
OS: HYGIENE SERVICES	160 000		8 179,85	6 925,53	84 899,51		75 100,49	53,06
OS: INTERNAL AUDITORS	220 000		0,00	0,00	0,00		220 000,00	0
OS: SECURITY SERVICES	16 628 576		2 182 901,55	1 187 775,70	8 060 264,99		8 568 311,01	48,47
SUB TOTAL : OUTSOURCE SERVICES	40 391 262		4 336 310,70	1 202 342,23	10 943 326,03		29 447 935,97	27,09
CONSULTANTS AND PROFESSIONAL SERVICES								
C&PS: B&A ACCOUNTANTS & AUDITORS	165 742		0,00	0,00	85 070,00		80 672,00	51,32
C&PS: B&A FORENSIC INVESTIGATORS	800 000		0,00	0,00	241 099,09		558 900,91	30,13
C&PS: LEGAL COST ADVICE & LITIGATION	2 700 000		652 854,29	0,00	2 484 843,82		215 156,18	92,03
SUB TOTAL : CONSULTANT AND PROF SERVICES	3 665 742		652 854,29	0,00	2 811 012,91		854 729,09	76,68
CONTRACTORS								
CONTR: EVENT PROMOTERS	52 750		0,00	0,00	52 750,00		0,00	100
CONTR: FIRE PROTECTION	24 000		0,00	0,00	3 758,00		20 242,00	15,65
CONTR: INSPECTION FEES	90 000		0,00	0,00	33 721,21		56 278,79	37,46
CONTR: MAINT OF BUILDINGS & FACILITIES	2 382 004		51 929,36	29 700,00	705 459,32		1 676 544,68	29,61
CONTR: MAINTENANCE OF EQUIPMENT	2 050 000		338 255,59	80 904,35	1 973 534,15		76 465,85	96,26
CONTR: MAINTENANCE FLEET	315 000		85 279,58	1 645,33	247 099,40		67 900,60	78,44
CONTR: MEDICAL SERVICES	10 000		0,00	0,00	0,00		10 000,00	0
CONTR: PEST CONTROL & FUMIGATION	45 500		0,00	0,00	45 500,00		0,00	100
CONTR: SAFEGUARD & SECURITY	19 650		2 133,05	0,00	12 491,33		7 158,67	63,56
CONTR: STAGE & SOUND CREW	25 500		0,00	0,00	25 500,00		0,00	100
SUB TOTAL : CONTRACTORS	5 014 404		477 597,58	112 249,68	3 099 813,41		1 914 590,59	61,81
SUB TOTAL : CONTRACTED SERVICES	49 071 408		5 466 762,57	1 314 591,91	16 854 152,35		32 217 255,65	34,34
OPERATIONAL COST								
OC: ADV/PUB/MARK - AUCTIONS	10 000		0,00	0,00	8 000,00		2 000,00	80
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	846 620		38 000,00	0,00	714 271,43		132 348,57	84,36
OC: ADV/PUB/MARK - SIGNS	50 000		0,00	0,00	0,00		50 000,00	0
OC: ADV/PUB/MARK - TENDERS	40 000		0,00	0,00	18 628,87		21 371,13	46,57
OC: AUDIT COST: EXTERNAL	3 365 000		1 326 958,96	0,00	3 086 887,87		278 112,13	91,73
OC: BC/FAC/C FEES - BANK ACCOUNTS	656 081		16 202,91	0,00	187 685,74		468 395,26	28,6
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	2 438 772		175 484,12	0,00	1 288 277,23		1 150 494,77	52,82
OC: BURSARIES (EMPLOYEES)	366 308		0,00	0,00	136 413,82		229 894,18	37,24
OC: COMM - CELL CONTRACT (SUBS & CALLS)	1 691 943		138 292,42	0,00	858 861,14		833 081,86	50,76
OC: COMM - LICENCES (RADIO & TELEVISION)	147 922		3 900,00	0,00	54 341,27		93 580,73	36,73
OC: COMM - PHONE FAX TELEGRAPH & TELEX	3 491 526		244 234,94	0,00	1 456 090,33		2 035 435,67	41,7
OC: ENTERTAINMENT - COUNCILLORS	300		0,00	0,00	0,00		300,00	0
OC: EXT COM SERV PROV - INFORMATION SERV	4 000		-18,11	0,00	675,14		3 324,86	16,87
OC: EXT COM SERV PROV - INTERNET CHARGE	415 649		30 413,40	0,00	121 653,60		293 995,40	29,26

ANNEXURE "A"

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
DM GP: SEDIBENG - HEALTH	8 769 000		677 610,70	0,00	3 508 630,05		5 260 369,95	40,01
T&S_OP_MON_DM_GAU_DC42_EMFULENI WSIG	15 000 000		0,00	0,00	0,00		15 000 000,00	0
SUB TOTAL : OPERATIONAL : MONETARY	23 769 000		677 610,70	0,00	3 508 630,05		20 260 369,95	14,76
SUB TOTAL : TRANSFERS & SUBSIDIES	24 942 000		822 801,94	0,00	3 944 985,33		20 997 014,67	15,81
TOTAL : TRANSFERS & SUBSIDIES	26 115 000		967 993	0	4 381 341		21 733 659	16,78
DEPRECIATION & AMORTISATION								
AMORTISATION INTANG COMPUTER SOFTWARE	1 357 929		0,00	0,00	452 642,24		905 286,76	33,33
DEPRECIATION COMPUTER EQUIPMENT	4 503 720		0,00	0,00	1 501 233,05		3 002 486,95	33,33
DEPRECIATION FURNITURE & OFFICE EQUIPM	442 675		0,00	0,00	147 550,46		295 124,54	33,33
DEPRECIATION ELEC MV SWITCHING STATIONS	5 050		0,00	0,00	1 683,20		3 366,80	33,33
DEPRECIATION MACHINERY & EQUIPMENT	677 223		0,00	0,00	225 738,34		451 484,66	33,33
DEPRECIATION TRANSPORT ASSETS	44 540		0,00	0,00	14 846,10		29 693,90	33,33
DEPRECIATION ROADS	501 151		0,00	0,00	167 050,05		334 100,95	33,33
DEPRECIATION NETWORK & COMM DATA CENTRES	142 610		0,00	0,00	47 536,36		95 073,64	33,33
DEPRECIATION COMMUNITY HALLS	393 150		0,00	0,00	131 049,98		262 100,02	33,33
DEPRECIATION COMMUNITY THEATRES	32 655		0,00	0,00	10 884,94		21 770,06	33,33
DEPRECIATION COMMUNITY MARKET	847 539		0,00	0,00	282 512,78		565 026,22	33,33
DEPRECIATION COMMUNITY AIRPORTS	61 355		0,00	0,00	20 451,42		40 903,58	33,33
DEPRECIATION COMMUNITY TAXI RANK/BUS TER	372 785		0,00	0,00	124 261,35		248 523,65	33,33
DEPRECIATION OP BUILDING MUNIC OFFICES	885 390		0,00	0,00	295 129,74		590 260,26	33,33
DEPRECIATION OP BUILDING DEPOTS	44 231		0,00	0,00	14 743,61		29 487,39	33,33
SUB TOTAL : DEPRECIATION & AMORTISATION	10 312 003		0,00	0,00	3 437 313,62		6 874 689,38	33,33
TOTAL : EXPENDITURE	415 911 563		33 189 425,00	1 625 945,78	191 725 027,14		224 186 535,86	46,09
TOTAL : SURPLUS/DEFICIT	9 618 148		-62 079 578,90	1 625 945,78	-56 290 353,84		65 908 501,84	-585,25
GAINS AND LOSSES								
DISP OF FIXED AND INTANGIBLE ASSETS								
PPE COMPUTER EQUIPMENT - GAINS	-140 000		0,00	0,00	-12 155,93		-127 844,07	8,68
PPE COMPUTER EQUIPMENT - LOSSES	40 000		0,00	0,00	0,00		40 000,00	0
SUB TOTAL : DISP OF FIX AND INTANG ASS	-100 000		0,00	0,00	-12 155,93		-87 844,07	12,15
TOTAL GAINS AND LOSSES	-100 000		0,00	0,00	-12 155,93		-87 844,07	12,15
TOTAL: SURP/DEF AFTER GAINS AND LOSSES	9 518 148		-62 079 578,90	1 625 945,78	-56 302 509,77		65 820 657,77	-591,52
CAPITAL ACQUISITION								
PPE COST FURN & OFF IU COST ACQUISITION	224 195		0,00	0,00	207 044,59		17 150,41	92,35
PPE COST COMP EQUIP IU COST ACQUISITION	369 568		25 217,39	0,00	268 283,47		101 284,53	72,59
PPE COST ICT INFRASTR COST ACQUISITION	200 000		-43 750,00	0,00	23 780,00		176 220,00	11,89
Total - Capital Acquisition	793 763		-18 532,61	0,00	499 108,06		294 654,94	62,88

