

Transport and General Workers Union



Congress 1989 Report

Financial Progress Report

*for the period
July 1988 to November 1989*

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Introduction

In reviewing the developments in T&G finances over the past eighteen months, we can safely say that T&G finances have certainly stabilized over the period. However, in case we get too excited at this news, a note of caution. While our income from subscriptions has steadily improved, due mainly to the Congress '88 increase in rate (from R3 to R4); our expenditure has in relation also increased to the point that if we continue with our current expenditure pace of October '89 and November 89, we will soon return to our previous problem of constant threat of bank overdraft! We are a long way off self-sufficiency and still rely heavily on our overseas funders for assistance in the areas of legal fees and our education programme.

This report will focus on both the positive developments in T&G finances over these past eighteen months, as well as the problem areas which we need to seriously tackle from here!

1985-1988 Audits

We noted with concern at our Congress '88 that we had not had any audits done for the years of March 1984 onwards. It was agreed that this be urgently followed up with our auditors, as we could face the prospect of being deregistered under the LRA.

We can now report that audits for the years indicated below have now been completed. The auditors are satisfied that the provisions of the constitution have been complied with. Our copies of the audits are being held on file at head office for reference.

In the briefest of summaries, the audits for the periods conclude the following:

Accumulated Surplus For Year		
March 1984 — February 1985:	R	12,038
March 1985 — February 1986:	R	4,304
March 1986 — February 1987:	R	6,254
March 1987 — February 1988*:	R	20,332

* note: Audits take all the office furniture, office equipment and union owned vehicles values into consideration when reaching this figure. In 1987/88 we purchased vehicles with ITF assistance.

The Department of Manpower has approved the relevant audits and we currently hold a valid Certificate of Compliance until March 1990.

Our March 1988 - February 1989 audit is now underway and should be completed by February 1990.



Congress 1989 Financial Statements

We have included figures for the period July 1988 to September 1989. Congress 1988 reviewed the figures up to June 1988 and we took up where those figures left off. We concluded with September 1989, as that is the most recent month for which we have a reconciled financial statement.

All the financial statements for July 1988 to August 1989 have been presented to and adopted by the NEC and copies are held on file at both head office and all branches (September 1989 statement will be presented at the next NEC). Since these figures have been examined in isolation by NEC's, this report will not repeat the month by month, category by category analysis; but rather use the figures and take a comparative and global picture of the state of T&G finances for the fifteen months.

We have extracted the appropriate figures from the trial balances and turned them into charts, graphs and diagrams (with explanatory notes) in the hope that the global picture will assist us in isolating successes and problems and directions for the future!

It is important to note that these figures only show the money that came into the union and how it went out, i.e. according to our bank. The figures show us how much it costs us to operate on a day to day / month to month basis. They do not include information on how much our union vehicles or computer, or furniture is all worth. The audit for the period will assess those areas.

Financial Restructuring Programme 1988-1989

At our last congress we agreed that T&G finances had to be taken more seriously. In September 1988 we met with the auditors to review our accounts system in operation and to look at whether it was still appropriate for our R1 million per year turnover of money. Our restructuring programme has operated at two levels, national and branch:

4.1 National

4.1.1 National accounting system

We have moved from a handwritten cashbook system, to a computer accounts package. The appropriate information is prepared at head office by the finance officer and then passed to our accounts bureau, where the **month's set of accounts** is then produced by a qualified accounting person. The information produced is ready for audit. We are charged R350.00 per set of accounts. We have met with the auditors in recent months and they are delighted with the progress to date.

Our second major computerising task, is our **subscription income** monitoring system. This has taken longer than we hoped, to design and implement. Once operating, the system will mean that we will be able to closely monitor each company's subscriptions and follow-up late or non-payment urgently.

The **problems** we have encountered to date, in setting up the system range from accuracy of information being sent to head office by branches (in terms of paid-up figures, stop-order implementation, etc.,); to an underestimation of the amount of labour power required to load the information onto the computer.

Once the system is **operating** the labour power will diminish, resting at the level of daily extremely careful loading of information, requesting of reports and updating of addresses, etc.. We anticipate that once the system is running, we should be able to increase our monthly income by around R20,000; by bringing in money being kept by employers who argue that they do not know where to send it, etc.; by late payers who hold onto the money for three months to a year, rather than paying it over immediately it is deducted etc..

However, for the computer to produce useful and accurate information, we need to load in accurate and useful information. This is where the importance of organiser and shop-ste-

ward assistance cannot be underestimated! We need to be constantly **updated** on developments within companies, right from progress on recognition agreements, how many stop-orders to anticipate, changes of address, wage/salary department contacts, etc..

This is a request that organisers treat requests from the finance department for information and updates, seriously and deal with them urgently! If not, we are wasting our time in designing and implementing this system.

4.1.2 Head Office Staff

Along with computerisation and restructuring plans has come the need to enlarge the la-bourtime devoted to finances within the union, in order to ensure that the information being passed to our computer bureau, is accurate.

Since December 1988 we have gone from one part-time finance officer, to today, when our finance officer is full-time (since January 1989 onwards) and responsible for ensuring that national and branch systems are operating. Since August 1989, we have employed Phindi Maseko (originally NN admin) as full-time finance administrator, to deal with the day to day running of the finance department, from subs income to petty cash and cheque payments and related query solving.

4.1.3 National Finance Committee (Fincom)

The NEC of May 1989 (Minutes 10.7) adopted a proposal that T&G have a National Finance Committee which will meet once a month at head office. Given the need for more serious attention to be paid to finances and the consequent NEC agenda overload, it was agreed that the committee comprise all national office bearers, all branch treasurers and head of-fice finance officer and administrator. A full account of Fincom will be given under item 7 of this report.

4.2 Branch

4.2.1 Standardised / Centralised

In theory T&G finances have been centralised since COSATU's inception. However this has not meant that branches have been directly accountable for branch finances, as state-ments were not always submitted and were often not a true reflection of activity in the branch bank account. In line with our national accounts system, we have now designed a standardised branch accounts system.

Since the beginning of this financial year, i.e. March 1989, in order to qualify for the next month's allocation, branches are obliged to submit the standard returns for all activity in their bank account and petty cash. These statements are scrutinised by Fincom and sub-ject to adoption, an allocation will be paid to the branch concerned, by the fifteenth day of the month.

The productive effects of the standardising and centralising of branch accounts, are clearly reflected in the Fincom minutes.

4.2.2 Finance Workshop

In July of this year, we held our first Finance Workshop at Wilgespruit. Branch treasurers and branch administrators were delegates to the three day workshop. Each administrator and treasurer was issued with a T&G Finance Procedures Manual,

which is a step-by-step guide to the standard branch finance system now in operation. It covers everything from how to write a petty cash voucher or cheques, to how to prepare the monthly forms to be submitted to Fincom. It was both a general bookkeeping session for use outside of strictly T&G finances, i.e. we looked at some bookkeeping theory; and was specifically designed around the new T&G branch accounts system.

Given the work produced by branches for subsequent Fincoms, we can certainly agree that the workshop was successful. There have been numerous requests for a follow-up workshop and this will be tackled in the new year.

4.2.3 Finance Officer branch visits

It was agreed towards the end of last year that an important role of the finance officer would be to visit branches at least once a year, in order to help solve finance queries and most importantly, to internally audit branches, to ensure that the new systems are operating right from the issuing of vouchers to filing and the recording of accurate information.

During 1989 the following branches have been visited: Southern Natal, Northern Natal (twice due to Fincom recommendation), Natal Midlands, OFS/NC, Eastern Cape.

The auditors have recommended it as important, as they will now be auditing two branches per annum, as well as head office, given that we have grown so much.

Priority has however had to be given to maintaining and ensuring that what we do have up and running remains so and this has meant that branch visits could not be prioritised in 1989. It should be recommended as a priority for 1990, that each branch receive at least one visit of three consecutive days, in which time a thorough internal audit be conducted.



Justice Xaba, TGWU National Treasurer and chair of FINCOM at COSATU Congress this year

National Income Review

(Sources of Income)

This section should be read along with the charts and diagrams which appear on pages 8. This section on income focuses on progress and problem areas of our income and offers comments on reasons and suggestions for ways forward.

5.1 Subscription System

The issue of subscription income has been mentioned under section (refer: 4.1.1 National Accounting System).

In the fifteen month period under review, our subscription income amounted to 84,8% of our total income, including funding.

Our subscriptions now exceed R1 million rand a year in real income.

The bar graph entitled **National Subscription Income** on page 9, shows subscription money banked in that month. So, if a company has sent one cheque for three months, it will all be reflected in the one month in which it was received. This accounts for how the bars go up and down, with little constancy.

The new computer programme is strongly designed to deal with the problem of late payments and payments which come only now and then or even once a year. We need to move to chasing our employers when they don't send the money within 15 days of month-end payday! Getting our new system up and running must be viewed as our number one priority after congress!

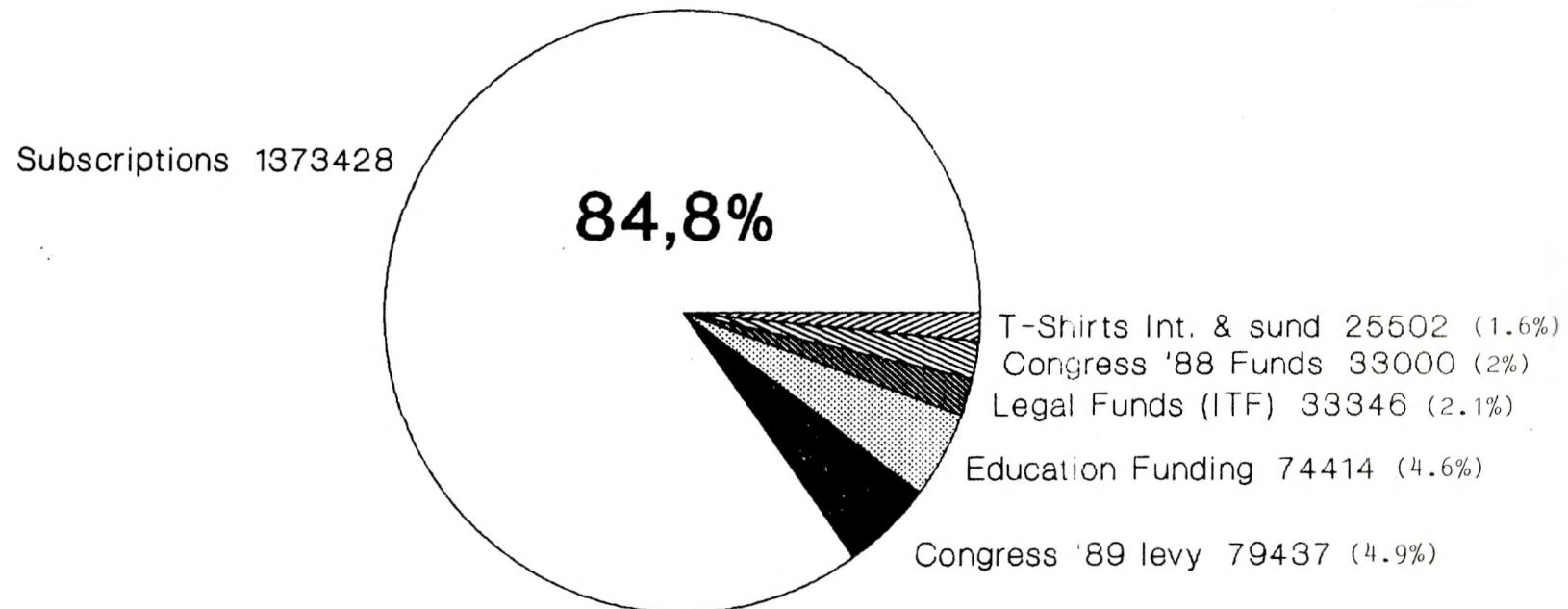
Pages 10 to 11 of the diagrams, show the annual subscription income for each branch. Ideally the line graph should be constantly climbing skywards, which would reflect two things:

a) that our income was constantly coming in and b) that we were slowly but surely increasing our membership. Why the graphs for each branch are useful, is that we can see clearly where we have significant problems. If we compare Transvaal with Western Transvaal, we can immediately see that there is a definite problem still with the recording of the two incomes separately.

In Dec-Feb we worked furiously at extracting correct figures for the Vaal region. We can see that this lowered the income figures for the Transvaal. However, the amount of hours involved in extracting this information could not at that time be sustained, due to other priorities. This therefore indicates the importance of close scrutiny of each company schedule that comes in and vigilant work in checking depots where companies pay nationally or regionally. Another example is the OFS/NC graph which the problem of companies paying every second or third month.

TGWU Sources of Income

July 1988 to September 1989

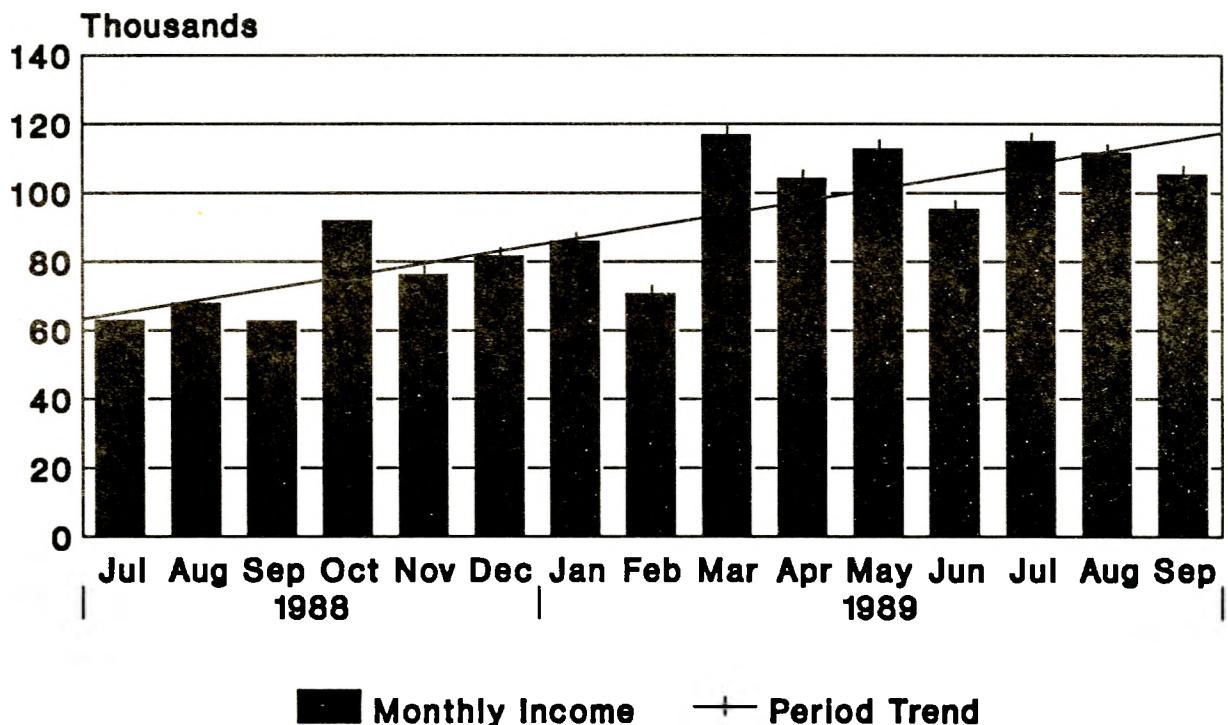


TOTAL INCOME FOR THE PERIOD: R1,619,127

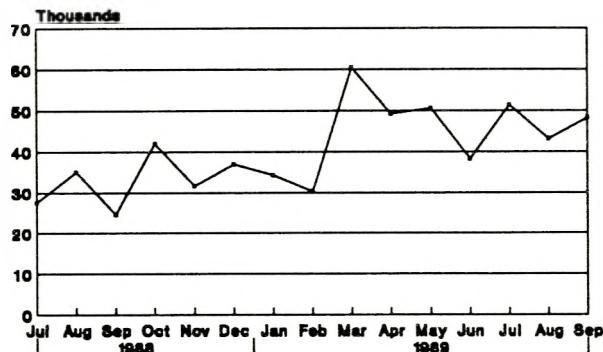
Note: The amount appearing alongside the category is the total received in rands for the period.

National Subscription Income

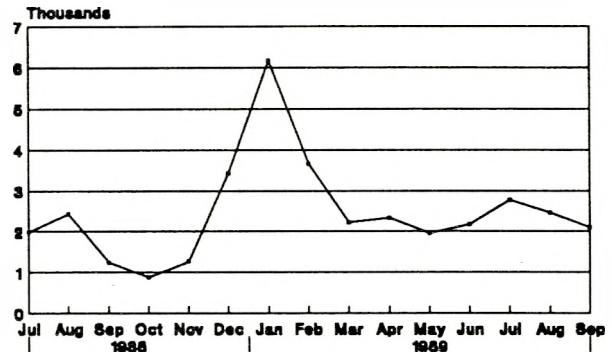
July 1988 to September 1989



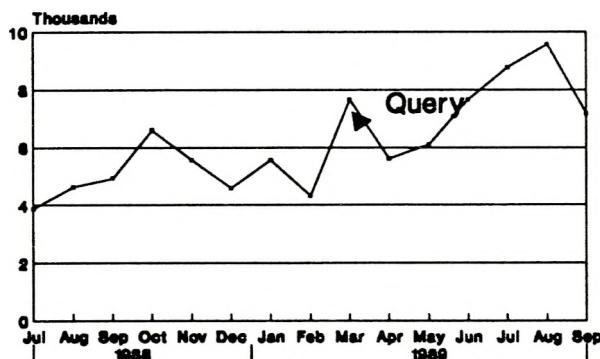
Transvaal



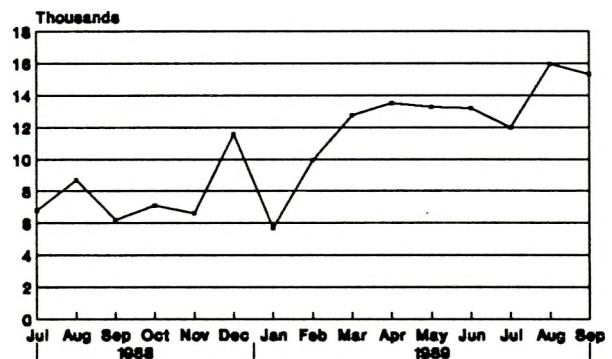
Western Transvaal

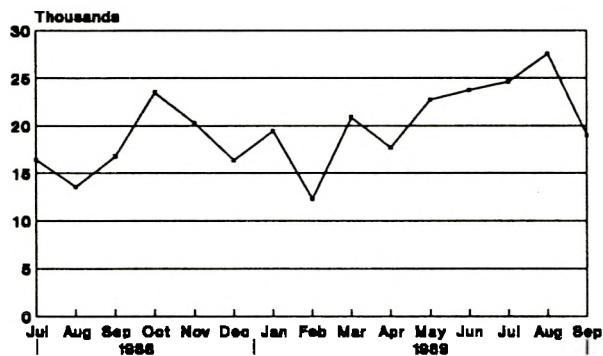
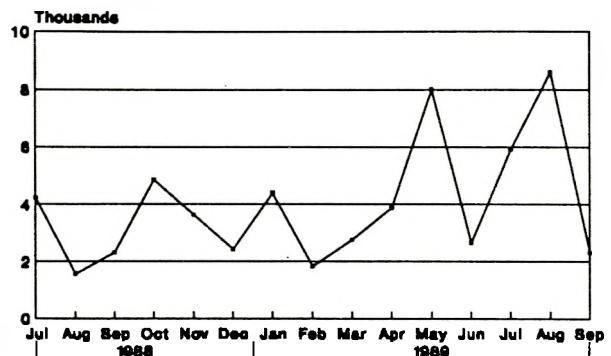
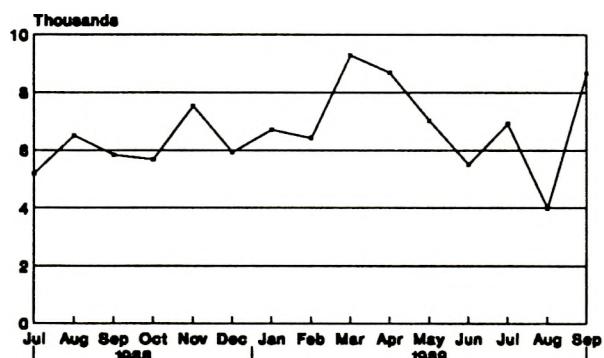
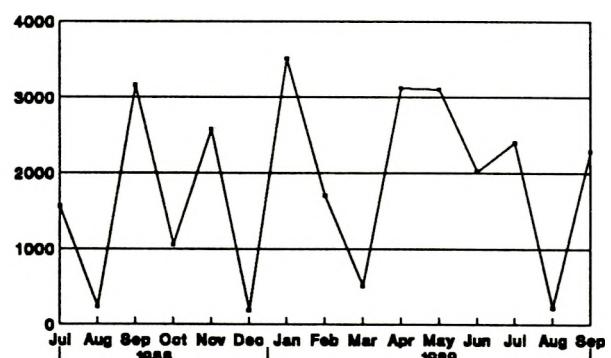


Eastern Province



Western Province



Southern Natal**Northern Natal****Natal Midlands****OFS / NC**

5.2 Congress Levies

Our levies income for 1989 congress is just under R80,000.

While we certainly improved on collecting levies for our 1989 congress over previous years, we should still have been able to find at least another R20-30,000.00! We face a number of problems in this regard.

A standard letter was issued, signed by the general secretary and was sent to all companies for which we had addresses. The address lists were compiled by the branches. We furthermore issued each organiser with a master copy of the same letter and a covering memo requesting them to ensure that they issue copies where companies appear not to have received them. We hoped that this would cover any missing addresses.

On receiving subs and levies cheques, we often faced a problem at head office, if companies omitted (as they often do) to indicate which month's deductions were being remitted and whether levies were included. This has meant that our figures for July onwards are certainly not entirely accurate as far as subs and levies splits are concerned.

In September 1989 we designed a **second** levies letter to go to companies from which we had not yet apparently received the first letter. Unfortunately, we only managed to send letters for two branches and have not sent for the balance of branches due to the time involved in rechecking deposits, extracting addresses again. We have to hope that organisers and shop stewards would follow-up non-deductions at factory level!

5.3 Cash Receiving by any T&G Office

It should be noted that T&G now has a specially designed cash receipt book. ***Any cash which is handed over to a union official, shop steward, or office bearer, for payment to the union, must be receipted!***

The receipt books are held in the office under lock and key. Should a member or official be handed money outside of the office, they must sign receipt of the cash and on arrival at the office, issue a cash receipt immediately and hand the money to the administrator for banking.

T&G cash receipts issued to the person paying the money, is pink, and should look exactly like the copy of a cash receipt pictured below. It has been recommended that should workers be paying hand subs and all belong to one company, that one cash receipt be issued for all, but a copy of the list of members be put on a special cash receipt file, in cash receipt order.

TRANSPORT & GENERAL WORKERS UNION
P.O. BOX 9451, JOHANNESBURG 2000
TELETEX: 451953

No. 0621

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RECEIVED from

the sum of

for

With thanks

for TGWU branch

R

5.4 Legal Fee Funding From International Transport Workers' Federation (ITF)

For the period under review, we received a total of R33,346.00 in overseas funding for our legal fees (refer to page 8, for the pie chart entitled **Sources of Income**).

While we attempted to pay for as much of our legal fees as we could (i.e. R27,421 refer page 14) we are still very dependent on ITF for assistance. In October of this year, we received over R55,000.00 in legal fee assistance from ITF! This highlights our need for a legal officer, who will be able to ensure that we only refer essential cases to lawyers. At this stage we are still a long way off self-sufficiency!

5.5 Education Income and Expenditure

A full analysis of how we have to date spent our education funding, is given on page 22. We need to ask the question of how we plan to continue the education programme once this funding is used? We cannot hope to budget for it on any significant scale, within our current monthly income and expenditure.

ALLOCATION OF INCOME JULY 1988 TO SEPTEMBER 1989

EXPLANATORY NOTES:

Salaries & Lost Wages: Salaries = R 581,829.61
Lost wages = R 20,016.39

Affiliation: COSATU & ITF

Administration costs: Telephones, telex, faxes, postage, equipment rental and repairs, stationery, data processing, insurance

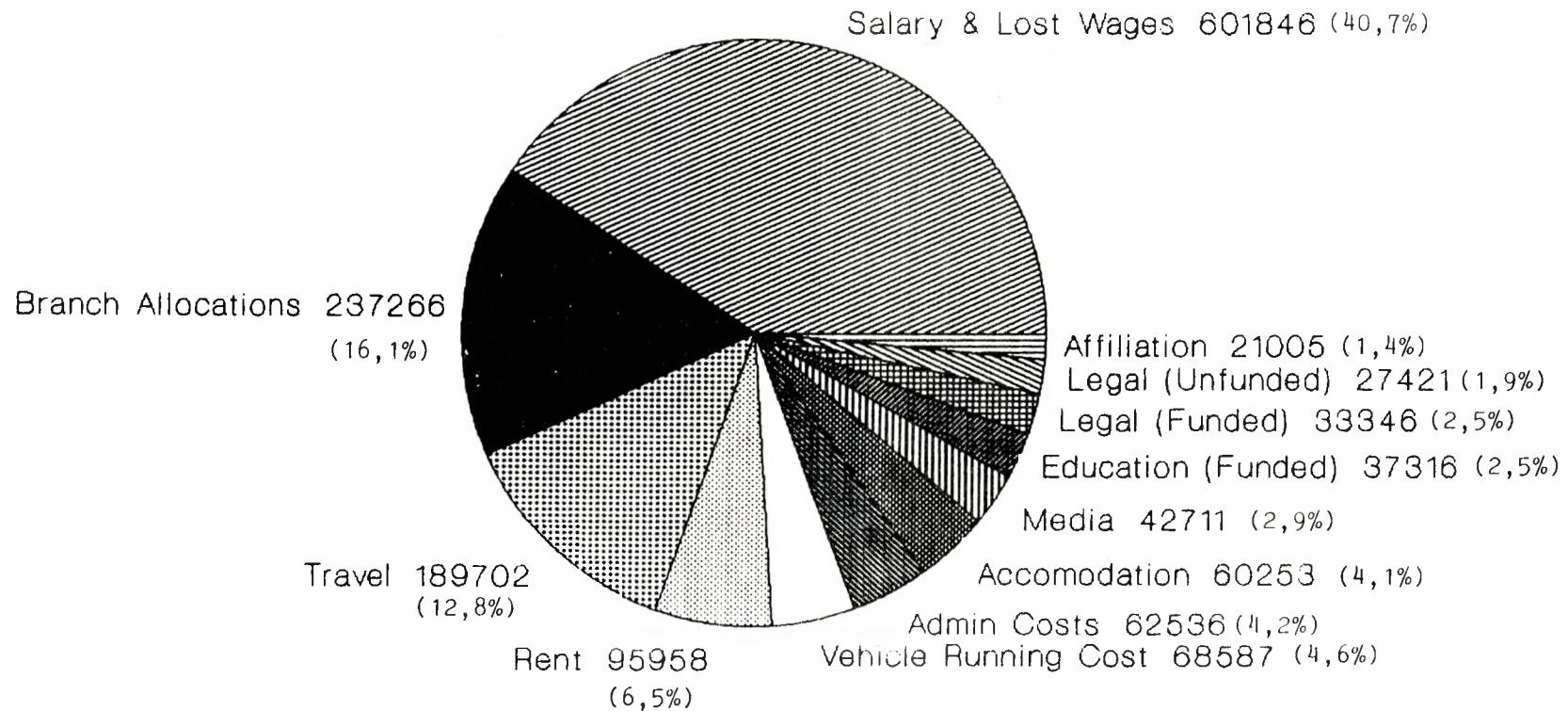
Travel: Airflights, Vehicle hire, petrol, travel refreshments, buses, taxis, etc..

Vehicle running costs: Union owned vehicles and 50% refund for personal car repairs, vehicle insurance

Media: T-shirts, publications, printing costs

TGWU Allocation of Income

July 1988 to September 1989



KEY: The first figure is the amount in rands spent during the period.

The second figure is the percentage of total annual expenditure on that item.

National Expenditure Review

(Allocation of Income)

This section should be read along with the charts and diagrams which appear on pages 8 to 14. This section highlights developments and problems in our most significant areas of expenditure.

6.1 Vehicles: Repairs; Accidents; Car Policy

An analysis of the cost of repairs and maintenance to union owned vehicles, appears on page 14 of this report. In the period of 15 months under review, we have spent R47,395.00 on maintaining/repairing our vehicles. We should bear in mind however, that we have had enormous mileage out of our vehicles!

Since purchasing the vehicles, the following have been involved in major accidents in period under review:

Transvaal golf; WP golf; OFS golf; Vaal golf; Head office golf (Tvl driver) and Midlands golf.

The SN golf has been written-off in an accident; the NN motorbike purchased within this period for over R2000.00 is now valued at R450.00; the Transvaal bakkie has been sold for around R2,200.00; the Transvaal golf is on the verge of scrap due to a major chassis split.

It is clear from the above, that we are not in a position to take the responsibility for maintaining a fleet of vehicles and in consultation with the auditors have proposed an alternative car policy. To date the new policy has been rejected by two NEC's and as this report goes to print, has not been resolved, but instead referred to the pre-congress Special NEC.

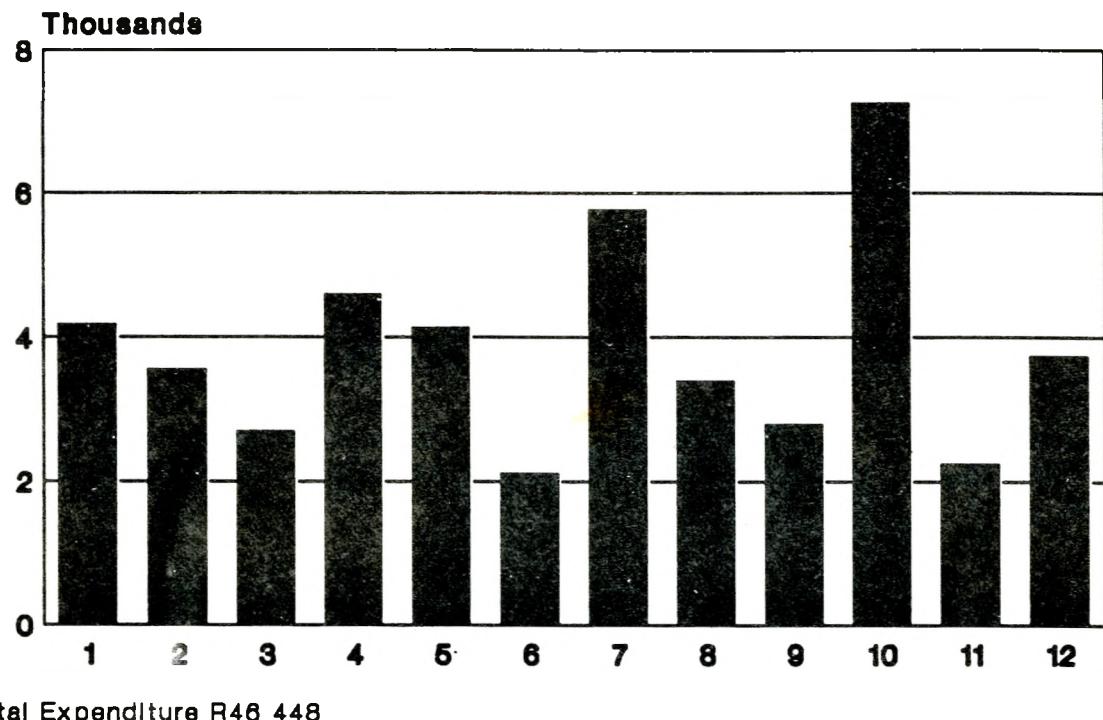
6.2 T-shirts Monies From Congress '88 Batch

Since Congress 88 we have purchased and issued to branches, t-shirts to the sales value of R 27,648.00.

As at this Congress 89, almost eight months since the last batches of t-shirts reached branches, we have ***at least R13,836.51 for which we cannot account in any way!*** This means that as far as the records we have been able to extract from branches go, t-shirts to this value have effectively been given away, or the money pocketed by the distributor! ***The issue has been referred back and forth between NEC's and Fincoms this year and***

Expenditure Per Union Vehicle

July 1988 to September 1989



Total Expenditure R46 448

KEY: BAR		R
1: Western Province Golf		4,175
2: Western Province Kombi		3,598
3: Eastern Province Toyota		2,689
4: Southern Natal Golf		4,591
5: Midlands Golf		4,128
6: Northern Natal Motorbike		2,101
7: OFS/NC Golf		5,763
8: Vaal Golf		3,398
9: Transvaal bakkie		2,788
10: Transvaal golf		7,245
11: Head office golf		2,234
12: Northern Natal Colt		3,738
	R	46,448

Note: These amounts do not include insurance premiums per vehicle.

finally agreed to be referred to congress. We need clarity on how to deal with the monies owed:

- Are we going to accept that we have lost at least R14,000.00 through negligence at branches?
- If not, who are we going to hold responsible for these vast sums?

The following analysis was produced at head office 25-11-89 according to the records submitted by branches:

Branch	Value Of Shirts Issued	Sold & Cash Banked	Out On Credit	Missing Cash
Tvl	5248.00	3458.00	???	1790.00
Vaal	1600.00	986.00	192.00	422.00
OFS	1600.00	0.00	???	1600.00
SN	1600.00	503.00	???	1097.00
NN	2400.00	488.59	96.00	1383.41
(27 Stock = R432.00)				
Mids	1920.00	704.00	???	1216.00
EP	2400.00	0.00	???	2400.00
WP	10880.00	2153.90	2478.00	5304.10
(59 Stock = R944.00)				
Totals:	27648.00	8293.49	2766.00	15212.51

While we have certainly learned that we can only consider branch sales in future, with the strict implementation of a stock control system; we have to know whether and at which precise date to classify balances either owing by the branch / officials / workers; or a write-off. In writing these amounts off, we have to understand that we are accepting major fraud once again in the union!

6.3 Salaries

Since our last congress, we have had one salary increase of R150.00 for all employees as of 1 March 1989. This meant an individual increase from R850.00 per month to R1000.00 per month before tax.

Our salary costs went from around R35,000.00 to around R45,000.00 per month.

We are as yet in no position to provide for a 13th cheque or a lump sum bonus at one point (i.e. Christmas / calendar year-end) in the year. An analysis of our current cash position as at 30 November will have been presented in the special NEC, in order to assess the likelihood of any form of staff bonus or how soon if at all possible, we could implement a salary increase.

6.4 National Travel Costs

Our national travel costs are increasing alarmingly, where we are averaging between R10 and R15,000.00 per month for **airflights and car hire** alone (i.e. no petrol, buses, taxis, etc.). There is a current assumption that the union is far too well off to need to arrange travel by bus or taxis! This is far from the case and we once again need to look seriously at our travel policy and have clarity on when bus travel is more legitimate than air travel or car hire. **We cannot under any circumstances sustain our current expenditure level for travel and this will have to be curtailed and the reasons agreed by all!**

A specific area of travel costs which need to be tackled is that of **negotiations**. Far too many of our agreements have dealt inadequately with the issue of union contribution to

wage negotiation costs. 1990 must be the year when we renegotiate these agreements and insist that management pays for shop-steward travel!

6.5 Travel Log Book System

Due to confusion in branches as to how to allocate organisers their travel allowances, it was proposed by Fincom that the NEC take up the issue of introducing two logbooks:

- a) for vehicle drivers
- b) for public transport

These were referred to the July 1989 NEC, adopted through Fincom and due to be in use as of 1 October 1989. Each official who claims petrol or a travel allowance of any sort from the union, either at head office or branches, is obliged to submit an approved copy of his/her logsheets for the period to the BEC or for head office, to the national office bearers. There is a column for shop stewards to sign each visit. The system has only been implemented in one branch effectively, as far as we can tell. The NEC of November 1989 agreed immediate implementation at all branches with immediate effect.

T&G Finance Officer Debbie Byrne, explains our accounting system to officials at a staff meeting in February this year

Finance Committee

7.1 Creation Of Fincom

The area of financial control and the issues of accountability have become increasingly contentious in T&G. The growing responsibility for decision making placed unnecessary burdens on national office bearers and head office staff. In seeing that other unions have set up finance committees, it was proposed by the national office bearers at the May 1989 NEC that we establish our own Fincom to sit monthly and consider finances which have national implications. Our first Fincom was held 14 June and since then, monthly just before branch allocations are payable (i.e. before the 15th of the month).

7.2 Functioning Of Fincom

Fincom was established primarily to:

- deal with the approval of allocations for branches, on the submission of a reconciled branch financial statement
- consider extra-ordinary branch and head office expenditure requests
- make staffing and allocation increase recommendations to the NEC

At meetings of Fincom, the house further discussed the purpose of such a committee and agreed that it could further:

- assist in ensuring worker control through the delegates being worker office bearers
- assist branch treasurers in acquiring finance skills, for full participation as treasurer at branch level
- ensure that the NEC treats financial recommendations and Fincom decisions seriously
- work on policy clarification (when the policy has financial implications, e.g. national travel; car hire; drivers licenses, etc.)

7.3 Problems Encountered And Envisaged

While Fincom has certainly contributed significantly to the systematic operation of the national and branch finances in its short life of 6 months; the committee is well aware of the current limits of its successful operation.

It is clear that there is a need to further clarify the powers of Fincom and ensure that the structure is now written into the constitution. The present proviso that Fincom may make "recommendations to the NEC" in general and "emergency decisions" when vital may result in the problem of issues circularly being referred from the NEC to Fincom and then back again to the NEC.

We have seen this in the case of the t-shirt monies owing. This item has been on the NEC agenda three times this year and on all the Fincom agendas to date, with a last desperate

referral to Congress. It is time to clarify in which areas Fincom may make decisions and precisely when issues should be referred to NEC's!

Conclusion

In conclusion, we can happily say that it is clear that T&G finances have certainly come along way in the period since last Congress; but we are by no means stable if we continue increasing our expenditure without working hard at drawing in the money we are owed. This is where we all come into play, from the shop-floor, to the organisers, to the head office finance staff!

We all need to work together for the finance system to be really effective!



Phindi Maseko our new Finance Administrator at work in Head Office

Appendix

EDUCATION PROGRAMME: FINANCIAL INCOME AND EXPENDITURE ANALYSIS AS AT
30 SEPTEMBER 1989

INCOME:

31/10/88	Education programme donation from OTV (W.Germany)	27,266.53
20/01/89	Education programme donation from FTWU (Finlan)	27,395.05
20/03/89	Education programme donation from OTV (W.Germany)	13,532.76
		<hr/>
	R	68,194.34

EXPENDITURE:

NATIONAL EDUCATION PROGRAMME:

Accomodation	6651.50
Travel	23658.31
Stationery	532.97
Lost Wages	336.85
Catering	709.97
	<hr/>
	31889.60

BRANCH EDUCATION PROGRAMME:

Accomodation	4836.00
Travel	137.10
Catering	381.45
Unaccounted for	72.45
	<hr/>
	5427.00

TOTAL EXPENDITURE TO 30/9/89 37316.60

BALANCE OF FUND REMAINING AS AT 30/9/89

R 30,877.74
=====

Note: This does not include expenses incurred for Oct89 and Nov89!

CURRENT AVERAGE INCOME AND EXPENDITURE BASED ON FINANCIAL RECORDS AS
AT NOVEMBER 1989

Cost of monthly operation excluding overseas funding:

INCOME:

SUBSCRIPTIONS	110,000	
T-SHIRTS	900	
BANK INTEREST (CURRENT AND CALL ACCOUNT)	1,000	
SUNDRY INCOME (TALKS, SUBS LATE PAYMENT INTEREST)	1,000	
	=====	
	112,900	

EXPENDITURE:

BRANCH ALLOCATIONS	19,535	16,5%
SALARIES	45,000	37,9%
LOST WAGES	1,200	
OFFICE RENTS	10,000	8%
HEAD OFFICE PHONES, TELEX, FAX, MODEM	3,000	
AFFILIATION FEES (COSATU & ITF PROVISION)	1,500	
LEGAL FEES (UNFUNDED)	3,500	
ACCOMODATION AND CATERING	4,000	
VEHICLE AND OFFICE PREMISES INSURANCE	1,300	
REPAIRS TO OFFICE EQUIPMENT	300	
UNION VEHICLE REPAIRS AND PRIVATE REFUNDS	5,500	4,6%
TRAVEL (including air, carhire, buses, petrol, etc)	20,000	16,8%
MEDIA	1,500	
HEAD OFFICE / NATIONAL STATIONERY	800	
RENTAL: PHOTOCOPIER, FAXES	1,100	
DATA PROCESSING (ACCOUNTS COMPUTERISING)	350	
DONATIONS (PUTCO COMRADES AND ALFRED NDLOVU)	150	
	=====	
	118,735	

Comment: If we maintain our current rate of expenditure, we will soon use up our bank account surplus and again run into overdraft.

This raises the question of how we need to move from here:
Do we cut down on expenditure and in which areas is this possible or do we need to increase our income and how?