

Monthly Budget Monitoring Report

November 2022



Monthly Budget Monitoring Report - November 2022

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Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – MFMA No. 56 of 2003, Section 71,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

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Report to the Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of George Municipality's budget reflecting the particulars up until the end of November 2022.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Municipal Manager

14 December 2022

Recommendations

These recommendations are linked to the responsibilities of the Mayor under S54 of the MFMA.

- (a) That Council notes the contents of this report and supporting documentations for November 2022.
- (b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.

Part 1: Executive Summary

1.1 Introduction

The monthly Financial Monitoring Report (FMR) aims to provide a regular update on indicators critical to the organisation's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high-level overview of the organisation's financial viability and sustainability. The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

1.2 Consolidated performance

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

Rand Thousands	Capital Expenditure	Operating Income	Operating Expenditure
Original Budget	787 983	3 248 303	2 868 024
Adjustment Budget	803 260	3 266 893	2 892 527
Plan to Date (SDBIP)	289 113	1 129 164	889 220
Actual	231 138	1 133 684	901 699
Orders / Shadows	109 513	0	57 715
Variance to SDBIP	-57 975	4 521	12 478
% Variance to SDBIP	-20%	0%	1%
% of Adjusted budget 2022/23	29%	35%	31%
% of Adjusted budget 22/23 including shadows	42%	35%	33%

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Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	370 853 000	370 853 000	194 460 484	172 426 837	(22 033 647)	-11%
Reason for variance:						
Property Rates <ul style="list-style-type: none"> SDBIP projections are currently being reviewed to be amended. Based on the historic 5-year actuals average trend, the planned income to date is R167 261 388, and the actual income to date will be 3% above of the planned income should it be amended. 						
	962 606 700	962 606 700	344 137 994	308 259 652	(35 878 342)	-10%
Reason for variance:						
Service Charges – Electricity <ul style="list-style-type: none"> Prepaid meters electricity consumption decreased by 3% from the prior month and decreased by 5% in comparison to November 2021 due to increased levels of loadshedding. Credit meters electricity consumption increased by 7% from the prior month and decreased by 1% in comparison to November 2021, the increase in electricity consumption can be attributed to increased levels of production from our bulk users before the festive season influx, and the impact of time of use tariffs. However, the impact of loadshedding remains a concern and the municipality are continuously engaging to consider potential solutions to address challenges faced by our consumer base. 						
	167 445 000	167 445 000	77 896 365	69 125 551	(8 770 814)	-11%
Reason for variance:						
Service Charges – Water <ul style="list-style-type: none"> There was an 3% increase in water consumption from the previous month and a 4% increase in comparison to November 2021, amidst the current water crisis. Stricter water restrictions were introduced due to the limited water treatment capacity. Based on the first 5 months' actual performance, it is forecasted that the actual income will still be in line with the forecasted budget, however, SDBIP projections are currently being reviewed to be amended. 						
Service Charges – Sewerage	159 335 000	159 335 000	64 475 438	64 008 314	(467 123)	-1%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Service Charges – Refuse Removal	128 302 000	128 302 000	62 227 998	61 342 745	(885 253)	-1%
Fines, Penalties and Forfeits	83 680 000	83 680 000	4 708 291	4 756 435	48 144	1%
Licences or permits	3 863 334	3 863 334	1 379 482	1 308 054	(71 428)	-5%
Income for Agency Services	16 617 000	16 617 000	8 567 318	11 308 233	2 740 914	32%
Reason for variance:						
<ul style="list-style-type: none"> Agency fees collected was more than anticipated. 						
Rent of Facilities and Equipment	4 740 500	4 740 500	1 975 208	3 247 187	1 271 979	64%
Reason for variance:						
<ul style="list-style-type: none"> Debit raising for Operating lease contracts was processed. SDBIP projections are currently being reviewed to be amended. 						
Grants and Subsidies Received – Capital	370 399 117	371 399 117	123 799 706	144 097 332	20 297 627	16%
Reason for variance:						
<ul style="list-style-type: none"> Revenue from grants and subsidies are recognised monthly as conditions are met, it is anticipated that all conditions will be met by the end of the financial year. Expenditure has accelerated more than planned in the previous months and consequently conditions met are more than planned. 						
Grants and Subsidies Received – Operating	553 091 041	570 680 186	183 283 357	225 233 007	41 949 650	23%
Reason for variance:						
<ul style="list-style-type: none"> Revenue from grants and subsidies are recognised monthly as conditions are met, it is anticipated that all conditions will be met by the end of the financial year. Expenditure has accelerated more than planned in the previous months and consequently conditions met are more than planned. 						

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	57 219 045	57 219 045	14 095 970	15 571 640	1 475 670	10%
Interest Earned – External Investment	Reason for variance: <ul style="list-style-type: none"> The new prime rate is 9.75% and it is expected that the municipality will earn more interest on its external investments in the coming months. 					
	9 060 560	9 060 560	3 740 799	4 227 608	486 809	13%
Interest Earned – Outstanding Debtors	Reason for variance: <ul style="list-style-type: none"> Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and deposits due and payable to the municipality are collected and used to deliver services in the best interest of the community, residents and customers, and in a financially sustainable manner. 					
Other Revenue	25 534 000	25 534 000	10 136 272	10 778 481	642 209	6%
GIPTN Fare Revenue	82 819 182	82 819 182	23 950 110	24 114 867	164 758	1%
	6 100 000	6 100 000	2 600 000	1 037 467	(1 562 533)	-60%
Sale of Erven	Reason for variance: <ul style="list-style-type: none"> More sales of erven realised in the September at 95% (R984 645) of the total sale of erven (R1 037 467); the sales are inconsistent, and the patterns will be monitored to adjust the SDBIP accordingly. 					
	15 644 000	15 644 000	7 728 811	12 940 877	5 212 066	67%
Development Charges	Reason for variance: <ul style="list-style-type: none"> More development charges were realised than anticipated, which is indicative of growth and development that takes place within George. Budget projections will be revised upwards. 					
Gain on Disposal of PPE	230 994 000	230 994 000	-	(100 110)	(100 110)	0%
Total Revenue	3 248 303 479	3 266 892 624	1 129 163 602	1 133 684 178	4 520 576	0%
% of Annual Budget Billed	35%					

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Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Employee Related Costs	727 720 515	734 994 314	267 926 884	263 258 438	(4 668 446)	-2%
Remuneration of Councillors	26 170 670	26 170 670	10 446 134	10 370 603	(75 531)	-1%
	587 110 243	602 993 716	196 817 847	224 368 858	27 551 010	14%
Contracted Services	Reason for variance:					
	<ul style="list-style-type: none"> The VOC account is paid once month in arrears. The SDBIP projections need to be amended. 					
Bulk Purchases	667 159 159	667 159 159	253 807 185	242 836 432	(10 970 752)	-4%
Operating Leases	4 816 347	3 572 147	1 159 770	1 113 780	(45 990)	-4%
	171 368 455	173 156 061	34 751 023	39 526 602	4 775 579	14%
Operational Cost	Reason for variance:					
	The SDBIP projections need to be adjusted by the following items:					
	<ul style="list-style-type: none"> External audit fees / Dumping fees / Premiums / Internet charge 					
Depreciation & Amortisation	158 810 336	158 810 336	67 254 849	66 170 560	(1 084 289)	-2%
Loss on Disposal of PPE	46 171 000	46 171 000	-	(188 560)	(188 560)	No Planned Spend
Bad Debts	122 257 000	122 257 000	7 634 503	7 206 611	(427 893)	-6%
	Reason for variance:					

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	<ul style="list-style-type: none"> • Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and deposits due and payable to the municipality are collected and used to deliver services in the best interest of the community, residents and customers; and, in a financially sustainable manner. 					
Transfers and Subsidies Paid	42 636 400	44 214 731	3 542 141	3 733 091	190 950	5%
Inventory Consumed	272 853 386	272 077 386	45 879 828	43 303 043	(2 576 784)	-6%
Interest Expense	40 950 003	40 950 003	-	(800)	(800)	0%
Total Expenditure	2 868 023 514	2 892 526 523	889 220 163	901 698 656	12 478 493	1%
% of Annual Budget Spent	31%					

Major challenges to address during the February 2023 Adjustments Budget:

- Fuel
- Chemicals for water purification
- Maintenance works on the sewage and water networks, electricity and streets and stormwater.

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Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
Municipal Manager	215 000	215 000	145 000	53 548	(91 452)	0%
Corporate Services	6 630 000	6 930 000	3 455 000	2 309 314	(1 145 686)	-33%
	Reason for variance:					
	<ul style="list-style-type: none"> • Contractor is on site for the beta fencing and orders were placed for the contract value. • Replace wooden floor - civic centre project, furniture - human resources, as well as other projects are behind schedule in terms of the SCM process. 					
Civil Engineering Services	548 630 212	559 589 189	233 643 746	190 094 823	(43 548 923)	-19%
	Reason for variance:					
	<ul style="list-style-type: none"> • Upgrading Meul Street Sewerage Pumpstation: Progress satisfactory, but delays were experienced on site due to flooding of works as a result of inlet works overflows; 2-day strike and site closure by EPWP workers also delayed progress. Project budget will be revised as part of the BFI funding reprioritisation. • Upgrading Schaapkop Sewerage Pumpstation: Only donga repairs completed; Pump station contract cancelled and new tender to be prepared. Project budget will be revised as part of the BFI funding reprioritisation. • Extension of the Water works: EPWP workers on strike and stopping construction due to 7-day strike in Oct 2022. Project budget will be revised as part of the BFI funding reprioritisation. 					
Electrotechnical Services	152 086 022	153 396 948	38 132 854	14 788 627	(23 344 227)	-61%
	Reason for variance:					
	<ul style="list-style-type: none"> • The following projects: New 20mva transformers – Glenwood; Thembalethu/ballots bay 66/11kv substation; Replacement of obsolete 11kv switchgear & equipment are in progress and orders that exceed the SDBIP projections have been placed. • There is a delay in the delivery of cables to start all street light projects. • Renewable energy: 1 MW Project: Awaiting approval from Department of Environmental Affairs. 8 MW project: Consultant to be appointed to do basic assessment. • Solar PV: Orders have been placed. 					

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
	13 611 000	14 036 225	977 750	553 378	(424 372)	-43%
Reason for variance:						
Human Settlements, Planning and Development and Property Management <ul style="list-style-type: none"> • Ossie urban industrial erven project: Project will not materialise; some funds have already been reallocated and the remainder will be applied toward similar capital projects. The SDBIP will be amended. • Funds for Construction of new informal trading stands was transferred to upgrading Masakhane mall project. • Upgrading of York Hostel: Consultant to finalise specifications November/December where after procurement process will commence. • Bakkie: Maintenance: Order has been placed. 						
	64 044 002	66 325 426	12 115 301	22 534 016	10 418 715	86%
Reason for variance:						
Community Services <ul style="list-style-type: none"> • Some purchases of vehicles have been completed under (Cemeteries, Parks, Cleansing and Fire Services sections) and other projects are ahead of schedule (up to November month there was no planned spending). • The SDBIP for vehicles had been drawn up taking into consideration the delay in procurement of the previous year. 						
	2 767 000	2 767 000	643 000	804 094	161 094	25%
Reason for variance:						
Financial Services <ul style="list-style-type: none"> • IT was tasked to immediately procure and install biometric scanners at all service points with no devices. IT furthermore had to procure additional stock due to a national shortage • Vehicles: Orders have been placed. 						
Total Budget	787 983 236	803 259 788	289 112 651	231 137 801	(57 974 850)	-20%

% of Annual Budget Spent

29%

Top ten capital projects

TOP 10 PROJECTS													
Number	UKEY number	Contact Persons	Project description	Original Budget R'000	Adjustment Budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	20211201122529	LINDSAY MOOIMAN/ GERARD DE SWARDT/ ANDRE SCHEEPERS	EXTENSION OF WATERWORKS 20ML	156 762 000,00	96 891 304,00	32 004 277,74	57 942 500,00	- 25 938 222,26	-44,8	In process	Construction of Civil Works. MEI tender appeal period lapsed - two appeals dealt with; Contract award to proceed	No current delays. Challenge with identifying enough EPWP personnel. Funding until Dec 22	Reviewing EPWP list on Collab. Contractor to present proposal for transportation. Application to NT for adjustment to 2022/23 allocation
2	20180723997146	RICUS FIVAZ	GIPTN ROAD REHABILITATION	33 606 959,00	33 606 959,00	32 705 374,45	23 894 100,00	8 811 274,45	36,9	In process	Construction that relates to the upgrading of Market Street is ongoing. The rest of the rehabilitation programme will get rolled out later in the financial year. Currently we are experiencing a delay with payments, which is the reason for the current spending variance.	None for now	No challenges at this stage
3	20220703041196	DANIEL GREEFF/RASMUS ESTERHYSSEN	THEMBALETHU/BALLOTS BAY 66/11KV SUBSTATION	33 074 783,00	33 074 783,00	2 461 138,80	11 000 000,00	- 8 538 861,20	-77,6	In process, is a multi year project. Spending for the previous financial year achieved	Civil Works in still process. Kerbs installed. Fencing completed. Final layer works still in process. Access roads, Oil sump in construction	Building plans approval due to property not the property of the Municipality. Process to transfer in progress	Administration to assist consultant to submit plans to town planning for approval. Item to council for approval in parallel
4	20211201122538	LINDSAY MOOIMAN/ GERARD DE SWARDT/ ANDRE SCHEEPERS	UPGRADING OF MEUL STREET PUMPSTATION	17 606 957,00	25 606 957,00	14 400 345,28	17 606 957,00	- 3 206 611,72	-18,2	In process	Construction	Emergency work done at Eden P/S; regular flooding of construction works at Meul PS by sewage overflows and leakage	Contract extension by 5% approved by BAC to cover Eden PS emergency works; Phase 2 consultant appointment made and design to commence

Top ten capital projects (continue)

TOP 10 PROJECTS														
Number	UKEY number	Contact Persons	Project description	Original Budget R'000	Adjustment Budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.	
5	20220703041398	DEON DE JAGER/SENZO CHONCO	INSTALLATION OF SMART METERS	23 000 000,00	23 000 000,00	1 291 478,29	-	1 291 478,29	#DIV/0!	BSC Meeting held on 7 September 2022. Tenders advertised on 15 September 2022. Tenders to close on 17 October 2022. Project on schedule.	Tender and Procurement Phase	None for now	No challenges at this stage	
6	20220703041319	DANIEL GREEFF/RASMUS ESTERHYSEN	RENEWABLE ENERGY PROJECT	20 000 000,00	20 000 000,00	-	2 500 000,00	- 2 500 000,00	-100,0	1 megawatt - busy with SCM process. Application submitted for basic assessment. 8 megawatt - planning phase - EIA process	BSC Stage	None for now	No challenges at this stage	
7	20200705116049	LINDSAY MOOIMAN/ADRIAN VAN MOLENDORFF	GWAIING SEWER TREATMENT - REINSTATE 3.5ML	18 000 000,00	18 196 710,00	3 476 239,78	6 458 335,00	- 2 982 095,22	-46,2	On programme	Construction	Slight delay in material deliveries expected due to design specification changes, but being managed with revised orders being placed and finalised.	The Contractor has submitted an Extension of Time, which was accepted. No impact on project budget as yet. Still awaiting an updated programme and cash-flow.	
8	20211201122535	LINDSAY MOOIMAN/GERARD DE SWARDT/ANDRE SCHEEPERS	REHABILITATION OF OLD WTW (6MI MODULE) (RBIG)	-	17 000 000,00	7 991 965,32	1 225 000,00	6 766 965,32	552,4					
9	20220703042190	ADRIAN VAN MOLENDORFF	UPGRADING THEMBALETHU ROADS (MIG)	15 476 626,00	15 476 626,00	1 387 002,91	-	1 387 002,91	#DIV/0!	Delay in MIG appraisal.	Term tender appointments finalised. Quotations being sought with the 8 successful tenderers to make an appointment asap.	Lengthy delay in getting project MIG appraised. All documentation submitted, appraisal date awaited.	Road Reseal tender will be used to allow construction to proceed as fast as possible. Project now totally dependent on positive MIG appraisal.	
9	20220703042193	ADRIAN VAN MOLENDORFF	UPGRADING THEMBALETHU ROADS (OWN FUNDING)	1 434 783,00	1 434 783,00	3 350,00	-	3 350,00	#DIV/0!					
10	20220224122335	LINDSAY MOOIMAN/GERARD DE SWARDT/ANDRE SCHEEPERS	EXTRACTOR FANS - CHLORINE ROOMS (RBIG)	-	16 200 000,00	3 220 787,65	2 041 665,00	1 179 122,65	57,8					
Totals				162 200 108,00	203 596 818,00	66 937 682,48	64 726 057,00	2 211 625,48	3,4					
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)														

1.3 Financial Ratios

Liquidity Management					QUARTER 1 ENDING SEP 2022	YTD OCT 2022	YTD NOV 2022
		NORM					
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	1-3 months		3,70	4,24	3,62
				Cash and cash equivalents	327 148 562	201 401 252	185 216 072
				Unspent Conditional Grants	176 408 314	50 116 404	86 167 483
				Overdraft	-	-	-
				Short Term Investments	400 000 000	500 000 000	500 000 000
				Total Annual Operational Expenditure	447 063 896	615 097 396	828 510 046

The norm is 1-3 months. This ratio gives an indication on the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term, investment without collecting any additional revenue during that month. The monthly cost coverage is acceptable above the norm indicating that the municipality can afford monthly expenditure without levying/collecting additional revenues. However, this ratio is calculated based on pre-audited 2021/22 balances balances brought forward.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2,12	2,45	2,30
				Current Assets	1 118 372 439	1 082 713 175	1 083 911 388
				Current Liabilities	528 059 427	441 878 648	470 416 154

This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets. The ratio is above the norm. However, this ratio is calculated based on pre-audited 2021/22 balances balances brought forward.

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Liquidity Management						
	NORM			QUARTER 1 ENDING SEP 2022	YTD OCT 2022	November
Current Ratio adjusted for aged debtors	Current Assets less debtors older than 90 days / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	1,65	1,88	1,75
				Current Assets	1 118 372 439	1 082 713 175
				Debtors older than 90 days	245 956 498	249 919 069
				Current Liabilities	528 059 427	441 878 648
This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets but excluding the historic debt older than 90 days (which is less likely to be recovered). However, this ratio is calculated based on pre-audited 2021/22 balances brought forward.						

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Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M05 November

Description R thousands	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	347 220	370 853	370 853	30 146	172 427	154 522	17 905	12%	370 853
Service charges	1 240 686	1 417 689	1 417 689	106 666	502 736	590 704	(87 967)	-15%	1 417 689
Investment revenue	15 419	57 219	57 219	6 295	15 572	21 217	(5 646)	-27%	57 219
Transfers and subsidies	570 643	553 091	570 680	53 240	225 233	216 105	9 128	4%	570 680
Other own revenue	216 047	479 053	479 053	17 493	73 619	63 709	9 910	16%	479 053
Total Revenue (excluding capital transfers and contributions)	2 390 015	2 877 904	2 895 494	213 839	989 587	1 046 257	(56 670)	-5%	2 895 494
Employee costs	599 156	727 721	734 974	75 705	263 258	301 623	(38 365)	-13%	734 974
Remuneration of Councillors	23 783	26 171	26 171	2 078	10 371	10 930	(559)	-5%	26 171
Depreciation & asset impairment	166 335	158 810	158 810	13 235	66 171	66 171	(0)	-0%	158 810
Finance charges	36 701	40 950	40 950	-	(1)	-	(1)	#DIV/0!	40 950
Materials and bulk purchases	696 851	940 013	939 237	55 717	286 139	313 502	(27 363)	-9%	939 237
Transfers and subsidies	87 691	42 636	44 215	340	3 733	18 489	(14 755)	-80%	44 215
Other expenditure	782 716	931 723	948 150	80 637	272 027	344 664	(72 636)	-21%	948 150
Total Expenditure	2 393 233	2 868 024	2 892 507	227 713	901 699	1 055 378	(153 680)	-15%	2 892 507
Surplus/(Deficit)	(3 218)	9 881	2 987	(13 874)	87 888	(9 121)	97 009	-1064%	2 987
Transfers and subsidies - capital (monetary alloc	214 630	370 399	371 399	37 805	144 097	154 750	(10 652)	-7%	371 399
Contributions & Contributed assets	27 412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	238 824	380 280	374 386	23 931	231 986	145 628	86 357	59%	374 386
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	238 824	380 280	374 386	23 931	231 986	145 628	86 357	59%	374 386
Capital expenditure & funds sources									
Capital expenditure	452 598	787 983	803 260	64 510	231 138	289 956	(58 819)	-20%	803 260
Capital transfers recognised	195 852	323 088	324 088	33 217	129 775	161 884	(32 109)	-20%	324 088
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	124 294	307 044	312 312	18 826	64 226	88 317	(24 091)	-27%	312 312
Internally generated funds	132 452	157 851	166 860	12 467	37 137	39 756	(2 618)	-7%	166 860
Total sources of capital funds	452 598	787 983	803 260	64 510	231 138	289 956	(58 819)	-20%	803 260
Financial position									
Total current assets	854 031	1 508 896	2 316 188		1 083 911				2 316 188
Total non current assets	3 490 639	4 211 513	4 226 789		3 557 591				4 226 789
Total current liabilities	746 025	979 193	1 807 676		470 416				1 807 676
Total non current liabilities	189 947	922 944	922 944		529 918				922 944
Community wealth/Equity	3 493 055	3 818 271	3 812 357		3 641 168				3 812 357
Cash flows									
Net cash from (used) operating	410 774	502 695	496 801	40 310	370 738	247 289	(123 448)	-50%	471 184
Net cash from (used) investing	(448 156)	(818 271)	(833 547)	(64 515)	(279 009)	253 569	532 578	210%	772 972
Net cash from (used) financing	(39 703)	347 937	347 937	455	952	52 310	51 358	98%	347 937
Cash/cash equivalents at the month/year end	592 536	624 897	603 727	-	685 216	1 145 704	460 488	40%	2 184 629
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	132 599	18 223	13 980	14 650	9 835	9 034	44 878	181 277	424 475
Creditors Age Analysis									
Total Creditors	92 994	6 138	675	212	-	-	-	0	100 018

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2.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description R thousands	Ref 1	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		620 026	454 694	455 167	37 814	196 362	184 666	11 697	6%	455 167
Executive and council		9 480	4	4	-	-	2	(2)	-100%	4
Finance and administration		610 547	454 690	455 163	37 814	196 362	184 664	11 698	6%	455 163
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		107 899	124 134	129 261	2 486	13 450	21 657	(8 206)	-38%	129 261
Community and social services		17 411	20 631	21 571	1 613	6 615	8 839	(2 224)	-25%	21 571
Sport and recreation		1 217	3 698	4 523	362	603	1 863	(1 260)	-68%	4 523
Public safety		72 423	80 770	81 062	1 489	4 567	1 786	2 781	156%	81 062
Housing		16 845	18 870	21 939	(978)	1 665	9 100	(7 435)	-82%	21 939
Health		3	165	165	-	-	69	(69)	-100%	165
Economic and environmental services		448 045	497 858	510 530	64 777	217 259	209 863	7 396	4%	510 530
Planning and development		12 839	12 727	12 727	1 534	6 728	5 215	1 513	29%	12 727
Road transport		434 682	485 128	497 799	63 243	210 531	204 647	5 884	3%	497 799
Environmental protection		524	4	4	0	1	2	(1)	-32%	4
Trading services		1 455 875	2 171 270	2 171 504	146 559	706 587	784 679	(78 092)	-10%	2 171 504
Energy sources		864 157	1 042 224	1 042 298	64 746	329 760	428 331	(98 571)	-23%	1 042 298
Water management		230 839	647 206	647 206	47 571	164 137	172 713	(8 575)	-5%	647 206
Waste water management		203 138	305 629	305 629	21 426	129 512	117 945	11 567	10%	305 629
Waste management		157 740	176 212	176 372	12 815	83 177	65 690	17 487	27%	176 372
Other	4	213	347	431	8	25	142	(116)	-82%	431
Total Revenue - Functional	2	2 632 058	3 248 303	3 266 893	251 644	1 133 684	1 201 007	(67 322)	-6%	3 266 893
Expenditure - Functional										
Governance and administration		350 041	457 468	458 881	37 057	149 488	175 721	(26 233)	-15%	458 881
Executive and council		70 428	74 652	74 652	4 474	21 072	26 823	(5 752)	-21%	74 652
Finance and administration		267 099	363 877	365 289	30 356	122 579	141 058	(18 479)	-13%	365 289
Internal audit		12 514	18 940	18 940	2 227	5 837	7 839	(2 003)	-26%	18 940
Community and public safety		267 091	305 171	315 077	20 816	79 825	101 651	(21 826)	-21%	315 077
Community and social services		49 490	63 143	62 872	5 395	19 150	25 358	(6 208)	-24%	62 872
Sport and recreation		32 197	37 270	37 574	3 713	12 579	14 917	(2 338)	-16%	37 574
Public safety		132 302	146 121	145 434	8 433	29 744	33 967	(4 222)	-12%	145 434
Housing		48 853	52 514	63 075	2 835	16 184	24 857	(8 673)	-35%	63 075
Health		4 249	6 123	6 123	440	2 168	2 552	(384)	-15%	6 123
Economic and environmental services		498 899	520 745	532 801	61 099	175 358	221 843	(46 484)	-21%	532 801
Planning and development		32 963	43 528	41 842	4 334	15 025	17 348	(2 324)	-13%	41 842
Road transport		463 347	473 619	487 400	56 474	158 910	203 024	(44 115)	-22%	487 400
Environmental protection		2 589	3 598	3 559	291	1 424	1 470	(46)	-3%	3 559
Trading services		1 261 464	1 567 278	1 568 246	106 872	490 777	549 022	(58 245)	-11%	1 568 246
Energy sources		753 909	839 398	839 458	56 863	298 348	346 187	(47 839)	-14%	839 458
Water management		164 668	392 324	392 324	18 430	67 964	64 684	3 280	5%	392 324
Waste water management		224 467	234 226	234 294	21 798	87 671	95 983	(8 312)	-9%	234 294
Waste management		118 420	101 329	102 171	9 780	36 794	42 168	(5 374)	-13%	102 171
Other		15 738	17 361	17 501	1 870	6 250	7 142	(892)	-12%	17 501
Total Expenditure - Functional	3	2 393 233	2 868 024	2 892 507	227 713	901 699	1 055 378	(153 680)	-15%	2 892 507
Surplus/ (Deficit) for the year		238 824	380 280	374 386	23 931	231 986	145 628	86 357	59%	374 386

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Table C3: Monthly Operating Budget Statement by municipal vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description R thousands	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		14 555	16 192	17 133	1 487	5 221	6 990	(1 769)	-25,3%	17 133
Vote 3 - Corporate Services		2 372	2 930	3 054	233	1 038	1 019	19	1,8%	3 054
Vote 4 - Corporate Services		11 631	2 520	2 520	4	10	964	(954)	-99,0%	2 520
Vote 5 - Community Services		4 757	7 365	8 288	470	1 227	3 432	(2 206)	-64,3%	8 288
Vote 6 - Community Services		244 070	277 788	278 333	19 430	100 661	73 415	27 246	37,1%	278 333
Vote 7 - Community Services		805	1 038	1 038	27	152	433	(281)	-64,9%	1 038
Vote 8 - Civil Engineering Services		440 085	1 017 851	1 018 008	70 695	342 298	317 814	24 485	7,7%	1 018 008
Vote 9 - Civil Engineering Services		410 020	401 295	413 967	56 590	150 175	172 486	(22 311)	-12,9%	413 967
Vote 10 - Electro-technical Services		866 156	1 044 462	1 044 537	64 856	330 138	429 264	(99 126)	-23,1%	1 044 537
Vote 11 - Financial Services		359 922	384 537	384 537	31 017	176 086	160 669	15 417	9,6%	384 537
Vote 12 - Financial Services		239 369	52 833	52 833	6 312	15 666	19 390	(3 724)	-19,2%	52 833
Vote 13 - Human Settlements, Planning and Development an		31 626	39 492	42 645	522	11 014	15 133	(4 119)	-27,2%	42 645
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 625 369	3 248 303	3 266 893	251 644	1 133 684	1 201 007	(67 322)	-5,6%	3 266 893
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		21 850	28 410	28 410	3 073	8 964	11 797	(2 832)	-24,0%	28 410
Vote 2 - Corporate Services		58 990	72 286	72 225	6 667	23 441	29 296	(5 855)	-20,0%	72 225
Vote 3 - Corporate Services		34 578	40 102	41 238	3 107	13 249	16 915	(3 666)	-21,7%	41 238
Vote 4 - Corporate Services		88 465	94 136	93 836	6 957	29 224	34 666	(5 441)	-15,7%	93 836
Vote 5 - Community Services		62 102	68 661	68 947	7 051	23 783	27 757	(3 974)	-14,3%	68 947
Vote 6 - Community Services		267 396	291 551	292 001	22 462	83 145	94 639	(11 494)	-12,1%	292 001
Vote 7 - Community Services		708	880	900	98	319	371	(52)	-14,0%	900
Vote 8 - Civil Engineering Services		421 303	683 084	682 041	43 445	182 158	183 832	(1 674)	-0,9%	682 041
Vote 9 - Civil Engineering Services		442 989	436 054	449 925	54 866	139 415	187 464	(48 050)	-25,6%	449 925
Vote 10 - Electro-technical Services		780 345	870 685	870 759	60 689	309 468	359 204	(49 735)	-13,8%	870 759
Vote 11 - Financial Services		63 207	104 050	110 980	7 745	31 127	43 122	(11 995)	-27,8%	110 980
Vote 12 - Financial Services		44 035	72 533	72 520	3 094	21 633	22 565	(932)	-4,1%	72 520
Vote 13 - Human Settlements, Planning and Development an		90 462	105 593	108 726	8 458	35 771	43 750	(7 979)	-18,2%	108 726
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 376 429	2 868 024	2 892 507	227 713	901 699	1 055 378	(153 680)	-14,6%	2 892 507
Surplus/ (Deficit) for the year	2	248 940	380 280	374 386	23 931	231 985	145 628	86 357	59,3%	374 386

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2.4 Table C4: Monthly Operating Budget Statement by revenue source and expenditure type

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description R thousands	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue By Source									
Property rates		347 220	370 853	370 853	30 146	172 427	154 522	17 905	12%
Service charges - electricity revenue		824 087	962 607	962 607	64 355	308 260	401 086	(92 826)	-23%
Service charges - water revenue		172 019	167 445	167 445	16 609	69 126	69 769	(643)	-1%
Service charges - sanitation revenue		134 398	159 335	159 335	13 215	64 008	66 390	(2 381)	-4%
Service charges - refuse revenue		110 182	128 302	128 302	12 487	61 343	53 459	7 884	15%
Rental of facilities and equipment		5 257	4 741	4 741	212	3 247	1 916	1 331	70%
Interest earned - external investments		15 419	57 219	57 219	6 295	15 572	21 217	(5 646)	-27%
Interest earned - outstanding debtors		9 637	9 061	9 061	1 158	4 228	3 775	452	12%
Dividends received		12 183	-	-	-	-	-	-	-
Fines, penalties and forfeits		86 511	83 680	83 680	907	4 756	2 888	1 868	65%
Licences and permits		1 842	3 863	3 863	204	1 308	1 610	(302)	-19%
Agency services		13 429	16 617	16 617	4 904	11 308	4 154	7 154	172%
Transfers and subsidies		570 643	553 091	570 680	53 240	225 233	216 105	9 128	4%
Other revenue		76 135	130 097	130 097	10 108	48 872	49 366	(494)	-1%
Gains		11 053	230 994	230 994	-	(100)	-	(100)	#DIV/0!
Total Revenue (excluding capital transfers and contributions)		2 390 015	2 877 904	2 895 494	213 839	989 587	1 046 257	(56 670)	-5%
Expenditure By Type									
Employee related costs		599 156	727 721	734 974	75 705	263 258	301 623	(38 365)	-13%
Remuneration of councillors		23 783	26 171	26 171	2 078	10 371	10 930	(559)	-5%
Debt impairment		96 811	122 257	122 257	1 066	7 207	24 560	(17 354)	-71%
Depreciation & asset impairment		166 335	158 810	158 810	13 235	66 171	66 171	(0)	0%
Finance charges		36 701	40 950	40 950	-	(1)	-	(1)	#DIV/0!
Bulk purchases - electricity		612 348	667 159	667 159	44 046	242 836	277 983	(35 147)	-13%
Inventory consumed		84 503	272 853	272 077	11 672	43 303	35 519	7 784	22%
Contracted services		534 461	587 110	602 994	70 753	224 369	248 081	(23 712)	-10%
Transfers and subsidies		87 691	42 636	44 215	340	3 733	18 489	(14 755)	-80%
Other expenditure		150 500	176 185	176 728	8 819	40 640	72 022	(31 382)	-44%
Losses		944	46 171	46 171	-	(189)	-	(189)	#DIV/0!
Total Expenditure		2 393 233	2 868 024	2 892 507	227 713	901 699	1 055 378	(153 680)	-15%
Surplus/(Deficit)									
Transfers and Subsidies - capital (monetary allocations)		(3 218)	9 881	2 987	(13 874)	87 888	(9 121)	97 009	(0)
(National / Provincial and District)		214 630	370 399	371 399	37 805	144 097	154 750	(10 652)	(0)
Transfers and subsidies - capital (monetary allocations)		27 355	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Commissions, Higher Educational Institutions)		58	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		238 824	380 280	374 386	23 931	231 986	145 628		374 386
Surplus/(Deficit) after capital transfers & contributions		238 824	380 280	374 386	23 931	231 986	145 628		374 386
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		238 824	380 280	374 386	23 931	231 986	145 628		374 386
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		238 824	380 280	374 386	23 931	231 986	145 628		374 386
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		238 824	380 280	374 386	23 931	231 986	145 628		374 386

Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policy of the Municipality.

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2.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - Office of the Municipal Manager		33	125	125	-	54	55	(1)	-3%	125
Vote 2 - Corporate Services		-	300	500	-	-	-	-	-	500
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	280	280	-	14	280	(266)	-95%	280
Vote 5 - Community Services		439	4 068	7 317	465	1 178	1 435	(257)	-18%	7 317
Vote 6 - Community Services		36	14 278	14 086	2 228	3 772	3 358	415	12%	14 086
Vote 7 - Community Services		-	1 426	1 661	20	20	26	(6)	-23%	1 661
Vote 8 - Civil Engineering Services		133 984	212 920	230 221	18 492	93 835	95 662	(1 827)	-2%	230 221
Vote 9 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
Vote 10 - Electro-technical Services		18 141	40 459	40 459	101	4 019	14 691	(10 672)	-73%	40 459
Vote 11 - Financial Services		277	435	455	37	407	25	382	1529%	455
Vote 12 - Financial Services		375	1 250	1 250	-	234	-	234	#DIV/0!	1 250
Vote 13 - Human Settlements, Planning and Development and Property Management		4 378	10 164	10 223	-	50	499	(449)	-90%	10 223
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	157 663	285 704	306 577	21 343	103 583	116 031	(12 448)	-11%	306 577
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Office of the Municipal Manager		17	90	90	-	-	90	(90)	-100%	90
Vote 2 - Corporate Services		619	4 115	4 320	51	902	1 470	(568)	-39%	4 320
Vote 3 - Corporate Services		-	1 909	1 804	856	1 372	1 804	(432)	-24%	1 804
Vote 4 - Corporate Services		637	26	26	-	21	26	(5)	-19%	26
Vote 5 - Community Services		6 715	10 998	8 802	1 534	3 973	1 031	2 942	285%	8 802
Vote 6 - Community Services		13 864	30 745	31 780	2 876	12 767	6 675	6 092	91%	31 780
Vote 7 - Community Services		-	2 530	2 680	41	824	290	534	184%	2 680
Vote 8 - Civil Engineering Services		234 628	332 656	326 314	34 831	96 193	137 238	(41 045)	-30%	326 314
Vote 9 - Civil Engineering Services		13	3 054	3 054	49	66	743	(677)	-91%	3 054
Vote 10 - Electro-technical Services		35 589	111 627	112 938	2 704	10 769	23 441	(12 672)	-54%	112 938
Vote 11 - Financial Services		1 108	982	962	10	163	518	(355)	-69%	962
Vote 12 - Financial Services		112	100	100	-	-	100	(100)	-100%	100
Vote 13 - Human Settlements, Planning and Development and Property Management		1 634	3 447	3 813	214	504	499	5	1%	3 813
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	294 935	502 279	496 683	43 167	127 555	173 926	(46 371)	-27%	496 683
Total Capital Expenditure	3	452 598	787 983	803 260	64 510	231 138	289 956	(58 819)	-20%	803 260

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2.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding (continue)

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description R thousands	Ref 1	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification										
Governance and administration		4 597	9 114	10 066	746	4 126	1 965	2 162	110%	10 066
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4 581	9 039	9 991	746	4 106	1 890	2 216	117%	9 991
Internal audit		16	75	75	-	20	75	(55)	-73%	75
Community and public safety		17 838	50 175	52 225	6 012	10 070	14 862	(4 791)	-32%	52 225
Community and social services		3 203	7 721	7 528	907	2 857	3 613	(756)	-21%	7 528
Sport and recreation		5 127	11 348	12 452	1 680	2 015	1 995	20	1%	12 452
Public safety		4 954	25 125	25 766	3 366	5 070	7 795	(2 725)	-35%	25 766
Housing		4 272	4 182	4 679	50	109	534	(424)	-80%	4 679
Health		282	1 800	1 800	9	19	925	(906)	-98%	1 800
Economic and environmental services		114 005	141 333	143 024	10 022	59 367	45 687	13 681	30%	143 024
Planning and development		598	10 238	10 350	185	423	528	(105)	-20%	10 350
Road transport		113 273	131 095	132 673	9 837	58 944	45 159	13 785	31%	132 673
Environmental protection		134	-	-	-	-	-	-	-	-
Trading services		315 923	587 124	597 774	47 730	157 530	227 401	(69 871)	-31%	597 774
Energy sources		53 699	151 116	151 957	2 806	14 789	37 764	(22 975)	-61%	151 957
Water management		83 748	256 052	263 574	32 865	77 641	94 308	(16 666)	-18%	263 574
Waste water management		169 848	161 758	163 793	10 324	53 645	93 095	(39 449)	-42%	163 793
Waste management		8 628	18 198	18 450	1 735	11 454	2 235	9 219	412%	18 450
Other		235	237	171	-	44	42	2	5%	171
Total Capital Expenditure - Functional Classification	3	452 598	787 983	803 260	64 510	231 138	289 956	(58 819)	-20%	803 260
Funded by:										
National Government		195 807	320 468	320 468	33 217	129 767	161 134	(31 367)	-19%	320 468
Provincial Government		45	1 620	2 620	-	8	750	(742)	-99%	2 620
District Municipality		-	1 000	1 000	-	-	-	-	-	1 000
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		195 852	323 088	324 088	33 217	129 775	161 884	(32 109)	-20%	324 088
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	124 294	307 044	312 312	18 826	64 226	88 317	(24 091)	-27%	312 312
Internally generated funds		132 452	157 851	166 860	12 467	37 137	39 756	(2 618)	-7%	166 860
Total Capital Funding		452 598	787 983	803 260	64 510	231 138	289 956	(58 819)	-20%	803 260

Monthly Budget Monitoring Report - November 2022

2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		592 533	1 078 307	1 877 905	185 216	1 877 905
Call investment deposits		-	-	-	500 000	-
Consumer debtors		86 761	163 111	170 094	168 095	170 094
Other debtors		54 125	79 061	79 061	109 131	79 061
Current portion of long-term receivables		1 647	3 839	3 839	(338)	3 839
Inventory		118 966	184 578	185 289	121 807	185 289
Total current assets		854 031	1 508 896	2 316 188	1 083 911	2 316 188
Non current assets						
Long-term receivables		50 476	36 387	36 387	510	36 387
Investments		-	-	-	-	-
Investment property		144 073	144 856	144 689	144 073	144 689
Investments in Associate		-	-	-	-	-
Property, plant and equipment		3 290 606	4 022 775	4 038 108	3 455 568	4 038 108
Agricultural		-	-	-	-	-
Biological assets		(1)	-	-	-	-
Intangible assets		1 249	3 258	3 369	1 253	3 369
Other non-current assets		4 236	4 236	4 236	(43 813)	4 236
Total non current assets		3 490 639	4 211 513	4 226 789	3 557 591	4 226 789
TOTAL ASSETS		4 344 670	5 720 408	6 542 977	4 641 502	6 542 977
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		241 537	157 736	157 736	43 413	157 736
Consumer deposits		40 744	43 560	43 560	36 956	43 560
Trade and other payables		310 402	632 262	1 460 924	299 013	1 460 924
Provisions		153 342	145 635	145 456	91 035	145 456
Total current liabilities		746 025	979 193	1 807 676	470 416	1 807 676
Non current liabilities						
Borrowing		171	677 674	677 674	198 295	677 674
Provisions		189 776	245 271	245 271	331 622	245 271
Total non current liabilities		189 947	922 944	922 944	529 918	922 944
TOTAL LIABILITIES		935 972	1 902 138	2 730 620	1 000 334	2 730 620
NET ASSETS	2	3 408 698	3 818 271	3 812 357	3 641 168	3 812 357
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 371 499	3 602 195	3 596 281	3 605 296	3 596 281
Reserves		121 557	216 076	216 076	35 873	216 076
TOTAL COMMUNITY WEALTH/EQUITY	2	3 493 055	3 818 271	3 812 357	3 641 168	3 812 357

Monthly Budget Monitoring Report - November 2022

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description R thousands	Ref 1	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367 593	370 853	370 853	30 146	172 427	154 522	17 905	12%	357 370
Service charges		1 235 203	1 417 689	1 417 689	106 666	502 736	590 704	(87 967)	-15%	1 508 016
Other revenue			238 998	238 998	16 335	124 584	59 934	64 650	108%	382 749
Transfers and Subsidies - Operational		789 533	553 091	570 680	53 240	225 233	216 105	9 128	4%	579 869
Transfers and Subsidies - Capital			370 399	371 399	37 805	144 097	154 750	(10 652)	-7%	362 569
Interest		29 595	66 280	66 280	7 453	19 799	24 993	(5 193)	-21%	63 016
Dividends		98 299	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 072 831)	(2 431 028)	(2 453 933)	(210 994)	(814 407)	(935 229)	(120 822)	13%	(2 741 455)
Finance charges		(36 619)	(40 950)	(40 950)	-	1	-	(1)	0%	(40 950)
Transfers and Grants		-	(42 636)	(44 215)	(340)	(3 733)	(18 489)	(14 755)	80%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		410 774	502 695	496 801	40 310	370 738	247 289	(123 448)	-50%	471 184
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 559	6 100	6 100	-	-	-	-	-	6 100
Decrease (increase) in non-current receivables		(358)	(36 387)	(36 387)	(5)	(47 872)	(36 387)	(11 484)	32%	(36 387)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(452 356)	(787 983)	(803 260)	(64 510)	(231 138)	289 956	521 094	180%	803 260
NET CASH FROM/(USED) INVESTING ACTIVITIES		(448 156)	(818 271)	(833 547)	(64 515)	(279 009)	253 569	532 578	210%	772 972
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(468)	304 378	304 378	-	-	-	-	-	304 378
Increase (decrease) in consumer deposits		-	43 560	43 560	455	952	52 310	(51 358)	-98%	43 560
Payments										
Repayment of borrowing		(39 235)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(39 703)	347 937	347 937	455	952	52 310	51 358	98%	347 937
NET INCREASE/ (DECREASE) IN CASH HELD		(77 085)	32 362	11 191	(23 750)	92 681	553 168			1 592 094
Cash/cash equivalents at beginning:		669 621	592 536	592 536		592 536	592 536			592 536
Cash/cash equivalents at month/year end:		592 536	624 897	603 727		685 216	1 145 704			2 184 629

This statement reflects the actual cash that is received and spent by the municipality. Cash payments and receipts will not coincide with Table C4, because Table C4 is partly based on billed income and expenditure.

Monthly Budget Monitoring Report - November 2022

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of November 2022.

Cash and cash equivalents commitments - 30 November 2022	
	R'000
Cash and Cash Equivalents	685 216 072
Less: Ringfenced and Invested	550 937 145
Repayments of Loans - short term portion	3 412 726
Capital Replacement Reserve	10 118 924
Provision for Rehabilitation of Landfill Site	6 424 880
Compensation Provision - GIPTN Buy-ins and Buy Outs	11 779 486
Unspent External Loans	0
Unspent Conditional Grants	18 594 010
Housing Development Fund	567 034
Trade debtors - deposits	40 084
Investments	500 000 000
Working Capital	134 278 927

Financial problems or risks facing the municipality:

The working capital amounted to R134.2 million at the end of November 2022.

No financial problems or risks are facing the municipality currently. The municipality shows a healthy cash position.

Monthly Budget Monitoring Report - November 2022

2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description	Budget Year 2022/23											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	29 245	6 866	4 846	5 460	4 273	4 247	21 057	87 078	163 073	122 116	946	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 454	1 916	973	3 109	439	296	1 301	4 362	57 849	9 507	1	-
Receivables from Non-exchange Transactions - Property Rates	32 941	2 340	2 956	1 344	1 042	897	4 507	16 732	62 759	24 522	32	-
Receivables from Exchange Transactions - Waste Water Management	20 022	3 221	2 301	2 061	1 791	1 559	7 622	24 048	62 624	37 080	221	-
Receivables from Exchange Transactions - Waste Management	19 655	3 177	2 210	1 988	1 577	1 365	6 791	20 815	57 579	32 537	212	-
Receivables from Exchange Transactions - Property Rental Debtors	22	10	8	3	3	8	40	152	246	206	-	-
Interest on Arrear Debtor Accounts	1 044	210	221	230	233	242	1 549	15 292	19 021	17 546	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure											-	-
Other	(15 783)	482	466	455	476	419	2 012	12 797	1 323	16 159	17	-
Total By Income Source	132 599	18 223	13 980	14 650	9 835	9 034	44 878	181 277	424 475	259 673	1 430	-
2021/22 - totals only	116 514	13 901	12 084	9 278	8 997	8 137	39 691	153 094	361 695	219 196	1 608	-
Debtors Age Analysis By Customer Group												
Government	5 956	558	600	196	92	5	-	-	7 407	293	-	-
Commercial	51 617	2 182	1 172	3 989	546	471	2 344	8 868	71 188	16 217	-	-
Households	77 408	15 459	12 176	10 440	9 177	8 536	42 454	171 872	347 523	242 479	1 430	-
Other	(2 382)	24	32	25	20	22	80	537	(1 642)	684	-	-
Total By Customer Group	132 599	18 223	13 980	14 650	9 835	9 034	44 878	181 277	424 475	259 673	1 430	-

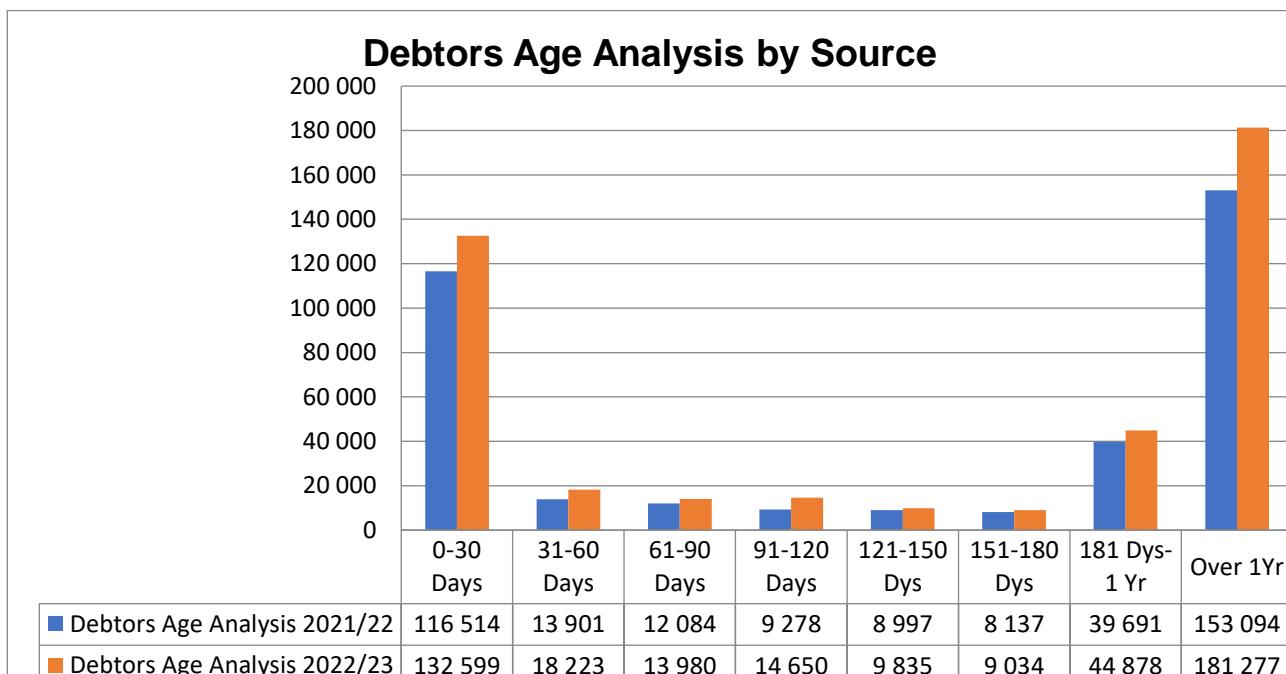
Monthly Budget Monitoring Report - November 2022

The Debtors age analysis includes only those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and service charges on an instalment basis.

At the end of November 2022, an amount of R424.4 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R259.6 million outstanding for longer than 90 days. The annual tariffs were levied in July 2022 and were due by the end of September 2022.

Rising debt of Indigent households outstanding water debt is of concern. Council has employed a Team of Plumbers to address water leakages in Indigent households to curb the growing debt. Water restrictors are also being installed on indigent consumers water meters which have a high consumption rate and whose account is in arrears.

The following graph compares the debtor's age analysis end of November 2022 to the same period last year:



Debtors Collection rate:

Collection Rate Calculation 2022/2023									
Month	Gross Debtors Opening Balance	Billed Revenue	Gross Debtors Closing Balance	Bad Debts Written off	Cash Collected	Debt Collectio n Ratio	Monthly Report	Quarterly Report	YTD
Jul 22	R 372 375 288,00	R 162 772 424,00	R 419 603 230,00	R 1 830 158,42	R 113 714 323,58	69,86%	69,86%	87,08%	91,09%
Aug 22	R 419 603 230,00	R 129 569 559,99	R 422 203 113,17	R 1 258 044,95	R 125 711 631,87	97,02%	97,02%		
Sep 22	R 422 203 113,17	R 138 060 288,72	R 423 551 108,75	R 1 350 668,62	R 135 361 624,52	98,05%	98,05%		
Oct 22	R 423 551 108,75	R 119 677 616,40	R 412 199 708,32	R 2 156 409,97	R 128 872 606,86	107,68%	107,68%		
Nov 22	R 412 199 708,32	R 122 643 112,19	R 424 475 295,21	R 1 259 823,20	R 109 107 702,10	88,96%	88,96%		

2.8.2 Table SC4: Creditors Age Analysis

The creditor's age analysis only includes those creditors that fall due within the next month

WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	50 023	-	-	-	-	-	-	-	50 023	48 050
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	10 861	-	-	-	-	-	-	-	10 861	9 654
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	4 369
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	33 926
Trade Creditors	0700	32 110	6 138	675	212	-	-	-	-	39 135	25 079
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	92 994	6 138	675	212	-	-	-	0	100 018	121 077

. Reasons for creditors outstanding longer than 30 days:

- There are no disputes to be resolved.

2.8.3 Table SC5: Investment Portfolio

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Yield for the month ¹ (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<u>Municipality</u>							
Standard Bank	2 months		30 January 2023	8.075%	200 000 000		200 000 000
Standard Bank	3 months		28 February 2023	8.275%	200 000 000		200 000 000
First National Bank	3 months		20 January 2023	7,33%	100 000 000		100 000 000
TOTAL INVESTMENTS AND INTEREST							

Section 9 (1) of the Budget and Reporting regulations states that the accounting officer of a municipality must report on the investment portfolio of the municipality at the end of the month.

The cash flow of the municipality is monitored regularly and from time-to-time cash flow surpluses are invested at financial institutions in order to maximise the interest yield.

Monthly Budget Monitoring Report - November 2022

2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23								
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:											
<u>Operating Transfers and Grants</u>	1,2										
National Government:		338 824	358 290	358 290	896	133 627	133 627	-	358 290		
Operational Revenue:General Revenue:Equitable Share		170 498	193 460	193 460	-	75 449	75 449	-	193 460		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 3]	3	3 068	1 990	1 990	896	1 394	1 394	-	1 990		
Infrastructure Skills Development Grant [Schedule 5B]		5 885	6 000	6 000	-	3 000	3 000	-	6 000		
Local Government Financial Management Grant [Schedule 5B]		1 550	1 721	1 721	-	1 721	1 721	-	1 721		
Municipal Infrastructure Grant [Schedule 5B]		750	750	750	-	-	-	-	750		
Public Transport Network Grant [Schedule 5B]		155 573	154 369	154 369	-	52 063	52 063	-	154 369		
Regional Bulk Infrastructure Grant		1 500	-	-	-	-	-	-	-		
Provincial Government:		245 947	194 001	194 001	-	8 221	8 221	-	194 001		
Human Settlements Development Grant (Beneficiaries)		8 571	4 000	4 000	-	-	-	-	4 000		
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		8 460	22 425	22 425	-	-	-	-	22 425		
Integrated Transport Planning		600	-	-	-	-	-	-	-		
Local Government Internship Grant		-	-	-	-	-	-	-	-		
Community Library Service Grant		6 969	11 101	11 101	-	8 221	8 221	-	11 101		
Community Development Workers (CDW) Operational Support Grant		94	94	94	-	-	-	-	94		
George Integrated Public Transport Network Operations		217 587	154 868	154 868	-	-	-	-	154 868		
Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-		
Municipal Accreditation and Capacity Building Grant		1 016	513	513	-	-	-	-	513		
Inform Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		-	1 000	1 000	-	-	-	-	1 000		
Western Cape Municipal Energy Resilience Grant		400	-	-	-	-	-	-	-		
Local Government Public Employment Support Grant		2 000	-	-	-	-	-	-	-		
District Municipality:		120	-	120	-	-	-	-	120		
Community Safety Plan Initiatives		120	-	120	-	-	-	-	120		
Other grant providers:		-	-	-	-	-	-	-	-		
Total Operating Transfers and Grants	5	584 892	552 291	552 411	896	141 848	141 848	-	552 411		
<u>Capital Transfers and Grants</u>											
National Government:		198 307	362 983	362 983	91 500	240 679	253 179	(12 500)	-4,9%	362 983	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	-	13 036	25 536	(12 500)	-49,0%	38 036	
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	-	22 127	22 127	-	-	44 758	
Public Transport Infrastructure Grant [Schedule 5B]		54 403	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	1 500	2 500	2 500	-	-	2 500	
Public Transport Network Grant [Schedule 5B]		-	37 041	37 041	-	13 016	13 016	-	-	37 041	
Regional Bulk Infrastructure Grant [Schedule 5B]		79 845	240 648	240 648	90 000	190 000	190 000	-	-	240 648	
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		115	-	-	-	-	-	-	-	-	
Provincial Government:		700	1 620	1 620	-	800	800	-	-	1 620	
Library Grant		-	820	820	-	-	-	-	-	820	
Development of Sport and Recreation facilities		700	800	800	-	800	800	-	-	800	
District Municipality:		1 000	-	-	-	-	-	-	-	-	
JDMA - Microprise Facilities at Paarltsdorp		1 000	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants	5	200 007	364 603	364 603	91 500	241 479	253 979	(12 500)	-4,9%	364 603	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	784 898	916 894	917 014	92 396	383 327	395 827	(12 500)	-3,2%	917 014	

Monthly Budget Monitoring Report - November 2022

2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2021/22		Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		321 088	358 290	358 290	77	16 929	37 635	(20 706)	-55,0%	358 290	
Operational Revenue:General Revenue:Equitable Share		170 498	193 460	193 460	-	-	-	-	-	193 460	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 068	1 990	1 990	60	154	817	(663)	-81,2%	1 990	
Infrastructure Skills Development Grant [Schedule 5B]		5 885	6 000	6 000	-	1 694	1 929	(235)	-12,2%	6 000	
Local Government Financial Management Grant [Schedule 5B]		1 550	1 721	1 721	17	87	707	(621)	-87,8%	1 721	
Municipal Infrastructure Grant [Schedule 5B]		750	750	750	-	188	188	-	-	750	
Public Transport Network Grant [Schedule 5B]		137 837	154 369	154 369	-	14 807	33 994	(19 187)	-56,4%	154 369	
Regional Bulk Infrastructure Grant		1 500	-	-	-	-	-	-	-	-	
Provincial Government:		233 458	194 001	194 001	46 890	126 656	74 164	52 492	70,8%	194 001	
Human Settlements Development Grant (Beneficiaries)		3 271	4 000	4 000	-	809	-	809	#DIV/0!	4 000	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		8 460	22 425	22 425	291	14 672	7 254	7 417	102,2%	22 425	
Integrated Transport Planning		600	-	-	-	-	-	-	-	-	
Community Library Service Grant		10 801	11 101	11 101	1 439	5 074	5 074	-	-	11 101	
Community Development Workers (CDW) Operational Support Grant		81	94	94	14	23	44	(21)	-48,4%	94	
George Integrated Public Transport Network Operations		205 945	154 868	154 868	46 172	105 533	61 578	43 955	71,4%	154 868	
Financial Management Capacity Building Grant		193	-	-	-	-	-	-	-	-	
Municipal Accreditation and Capacity Building Grant		472	513	513	21	128	214	(86)	-40,0%	513	
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		2 780	1 000	1 000	(1 048)	418	-	418	#DIV/0!	1 000	
Western Cape Municipal Energy Resilience Grant		400	-	-	-	-	-	-	-	-	
Local Government Public Employment Support Grant		454	-	-	-	-	-	-	-	-	
District Municipality:		-	-	120	-	-	-	-	-	120	
Community Safety Plan Initiatives		-	-	120	-	-	-	-	-	120	
Other grant providers:		-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		554 546	552 291	552 411	46 966	143 585	111 799	31 786	28,4%	552 411	
Capital expenditure of Transfers and Grants											
National Government:		199 901	362 983	362 983	37 805	144 092	184 142	(40 049)	-21,7%	362 983	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	6	2 830	12 650	(9 820)	-77,6%	38 036	
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	2 995	18 170	19 906	(1 737)	-8,7%	44 758	
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	109	1 570	2 500	(930)	-37,2%	2 500	
Public Transport Network Grant [Schedule 5B]		55 998	37 041	37 041	1 273	32 910	24 617	8 292	33,7%	37 041	
Regional Bulk Infrastructure Grant (Schedule 5B)		79 845	240 648	240 648	33 423	88 613	124 468	(35 856)	-28,8%	240 648	
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		114	-	-	-	-	-	-	-	-	
Provincial Government:		-	1 620	1 620	-	8	-	8	#DIV/0!	1 620	
Library Grant		-	820	820	-	3	-	3	#DIV/0!	820	
Development of Sport and Recreation facilities		-	800	800	-	5	-	5	#DIV/0!	800	
District Municipality:		-	-	-	-	-	-	-	-	-	
JDMA - Microprise Facilities at Pacaltsdorp		-	-	-	-	-	-	-	-	-	
Other grant providers:		13 014	-	-	-	-	-	-	-	-	
0		13 014	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		212 915	364 603	364 603	37 805	144 100	184 142	(40 042)	-21,7%	364 603	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		767 461	916 894	917 014	84 771	287 685	295 940	(8 256)	-2,8%	917 014	

Monthly Budget Monitoring Report - November 2022

2.8.6 Expenditure against approved Roll-Overs

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Provincial Government:		17 469	-	-	(17 469)	-100,0%
Community Library Service Grant		167	-	-	(167)	-100,0%
Community Development Workers (CDW) Operational Support Grant		94	-	-	(94)	
George Integrated Public Transport Network Operations		12 671	-	-	(12 671)	
Financial Management Capacity Building Grant		125	-	-	(125)	
Municipal Accreditation and Capacity Building Grant		255	-	-	(255)	
Inform Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		2 716	-	-	(2 716)	
Local Government Public Employment Support Grant		1 441	-	-	(1 441)	
District Municipality:		120	-	-	(120)	-100,0%
Community Safety Plan Initiatives		120	-	-	(120)	-100,0%
Other grant providers:		-	-	-	-	
0		-	-	-	-	
Total operating expenditure of Approved Roll-overs		17 589	-	-	(17 589)	-100,0%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
0		-	-	-	-	
Provincial Government:		1 000	-	-	(1 000)	-100,0%
Library Grant		300	-	-	(300)	-100,0%
Development of Sport and Recreation facilities		700	-	-	(700)	-100,0%
District Municipality:		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Other grant providers:		-	-	-	-	
0		-	-	-	-	
#REF!		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 000	-	-	(1 000)	-100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 589	-	-	(18 589)	-100,0%

Monthly Budget Monitoring Report - November 2022

2.8.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	2021/22		Budget Year 2022/23						
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
			A	B	C				D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		16 007	16 886	16 886	1 430	7 125	7 036	89	1% 16 886
Pension and UIF Contributions		350	890	890	22	99	371	(271)	-73% 890
Medical Aid Contributions		229	407	407	21	116	169	(54)	-32% 407
Motor Vehicle Allowance		5 023	5 407	5 407	417	2 098	2 278	(180)	-8% 5 407
Cellphone Allowance		2 174	2 581	2 581	187	932	1 075	(143)	-13% 2 581
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		23 783	26 171	26 171	2 078	10 371	10 930	(559)	-5% 26 171
% increase	4		10,0%	10,0%					10,0%
Senior Managers of the Municipality									
Basic Salaries and Wages		8 805	9 345	8 665	775	3 242	3 622	(381)	-11% 8 665
Pension and UIF Contributions		983	1 206	1 261	31	136	526	(389)	-74% 1 261
Medical Aid Contributions		313	298	358	15	71	150	(79)	-52% 358
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		729	1 621	1 621	-	-	675	(675)	-100% 1 621
Motor Vehicle Allowance		452	514	454	31	151	189	(38)	-20% 454
Cellphone Allowance		116	157	157	16	87	66	21	31% 157
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		264	440	602	11	42	251	(210)	-83% 602
Payments in lieu of leave		112	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 773	13 581	13 119	879	3 729	5 479	(1 750)	-32% 13 119
% increase	4		15,4%	11,4%					11,4%
Other Municipal Staff									
Basic Salaries and Wages		351 784	440 981	448 350	30 248	150 000	186 551	(36 551)	-20% 448 350
Pension and UIF Contributions		62 016	72 821	72 721	5 622	27 964	30 236	(2 272)	-8% 72 721
Medical Aid Contributions		23 460	40 295	40 305	2 717	13 599	16 794	(3 196)	-19% 40 305
Overtime		62 553	59 289	59 475	5 958	23 370	24 779	(1 409)	-6% 59 475
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		15 748	16 874	17 148	1 419	6 981	7 144	(163)	-2% 17 148
Cellphone Allowance		1 601	1 679	1 709	144	722	714	8	1% 1 709
Housing Allowances		2 213	4 338	4 343	191	945	1 816	(871)	-48% 4 343
Other benefits and allowances		42 683	51 084	51 105	27 951	32 695	21 227	11 469	54% 51 105
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		2 443	4 420	4 340	81	545	1 784	(1 240)	-69% 4 340
Post-retirement benefit obligations	2	22 883	22 360	22 360	495	2 709	5 099	(2 390)	-47% 22 360
Sub Total - Other Municipal Staff		587 383	714 140	721 856	74 826	259 529	296 144	(36 615)	-12% 721 856
% increase	4		21,6%	22,9%					22,9%
Total Parent Municipality		622 939	753 891	761 145	77 783	273 629	312 553	(38 924)	-12% 761 145
TOTAL SALARY, ALLOWANCES & BENEFITS		622 939	753 891	761 145	77 783	273 629	312 553	(38 924)	-12% 761 145
% increase	4		21,0%	22,2%					22,2%
TOTAL MANAGERS AND STAFF		599 156	727 721	734 974	75 705	263 258	301 623	(38 365)	-13% 734 974

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2.8.8 Overtime table per department

COMMUNITY SERVICES											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Community Services											
Beach Areas	20220703044998	10246202740000	Overtime:Non Structured	366 700	366 700	94 718	34 914	17 392	42 412	271 982	26%
Cemeteries	20220703044995	10042202740000	Overtime:Non Structured	142 700	142 700	104 501	42 682	24 779	37 040	38 199	73%
Client Services	20220703044973	10019202740000	Overtime:Non Structured	27 200	27 200	2 926	2 926	-	-	24 274	11%
Dumping site	20220703044988	10602202740000	Overtime:Non Structured	241 500	241 500	74 323	27 682	22 367	24 274	167 177	31%
Environmental Administration	20220703044960	10398202740000	Overtime:Non Structured	25 200	25 200	32 529	6 961	3 354	22 214	-7 329	129%
Parks and Gardens	20220703045010	10424202740000	Overtime:Non Structured	293 000	293 000	202 435	96 000	43 764	62 671	90 565	69%
Public Toilets	20220703044984	10534202740000	Overtime:Non Structured	381 500	381 500	145 947	68 903	33 539	43 505	235 553	38%
Refuse Removal	20220703044979	10770202740000	Overtime:Non Structured	4 607 800	4 607 800	2 549 373	1 372 676	556 586	620 112	2 058 427	55%
Sport Maintenance	20220703044968	10385202740000	Overtime:Non Structured	28 900	78 900	37 479	-	1 504	35 975	41 421	48%
Street Cleansing	20220703044980	10437202740000	Overtime:Non Structured	655 000	655 000	438 253	177 520	99 995	160 738	216 747	67%
Swimming pool	20220703044961	10386202740000	Overtime:Non Structured	13 500	39 500	1 090	1 090	-	-	38 410	3%
Sub-total: Community Services				6 783 000	6 859 000	3 683 574	1 831 353	803 280	1 048 941	3 175 426	54%
Protection Services											
Drivers Licence	20220703044981	10783202740000	Overtime:Non Structured	184 200	184 200	58 704	36 218	13 908	8 577	125 497	32%
Fire Services	20220703045025	10149202770000	Overtime:Night Shift	2 367 200	2 367 200	670 129	336 536	164 335	169 258	1 697 071	28%
Fire Services	20220703044989	10149202740000	Overtime:Non Structured	457 200	457 200	115 493	82 540	16 433	16 520	341 707	25%
Fire services	20220703045022	10149202750000	Overtime:Structured	1 213 900	1 213 900	276 854	138 169	75 143	63 541	937 046	23%
Security Services	20220703045026	10700202770000	Overtime:Night Shift	138 400	138 400	36 545	18 323	9 139	9 083	101 855	26%
Security Services	20220703044978	10700202740000	Overtime:Non Structured	1 512 000	1 512 000	431 678	279 832	144 338	7 507	1 080 322	29%
Law Enforcement	20220703045008	10699202740000	Overtime:Non Structured	1 000 000	1 400 000	944 676	702 615	119 069	122 992	455 324	67%
Traffic Law Enforcement	20220703045024	10754202770000	Overtime:Night Shift	157 400	157 400	54 439	27 488	15 606	11 345	102 961	35%
Traffic Law Enforcement	20220703045015	10754202740000	Overtime:Non Structured	4 814 500	4 414 500	1 757 080	860 564	435 249	461 266	2 657 420	40%
Traffic Vehicle Registration	20220703044994	10767202740000	Overtime:Non Structured	432 700	432 700	123 018	64 859	39 531	18 628	309 682	28%
Traffic Vehicle Testing	20220703044967	10796202740000	Overtime:Non Structured	48 200	48 200	10 959	3 250	3 642	4 067	37 241	23%
Sub-total: Protection Services				12 325 700	12 325 700	4 479 574	2 550 395	1 036 394	892 785	7 846 126	36%
Total for Directorate			% SPENT			42,55%					

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ELECTROTECHNICAL SERVICES											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Administration	20220703045001	10806202740000	Overtime:Non Structured	150 000	150 000	116 298	76 776	14 581	24 941	33 702	78%
Distribution	20220703045003	10819202740000	Overtime:Non Structured	6 472 000	6 472 000	3 582 176	1 752 161	840 711	989 304	2 889 824	55%
Fleet management	20220703044999	10932202740000	Overtime:Non Structured	123 200	123 200	38 125	10 606	10 522	16 996	85 075	31%
			TOTAL	6 745 200	6 745 200	3 736 599	1 839 544	865 814	1 031 241	3 008 601	55%
			% SPENT			55%					
CORPORATE SERVICES											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Administration	20220703044970	10013202740000	Overtime:Non Structured	10 800	10 800	4 156	3 244	912	-	6 644	38%
DMA Area	20220703044972	10014202740000	Overtime:Non Structured	16 700	16 700	18 520	6 531	7 771	4 218	-1 820	111%
Blanco Hall	20220703044971	10176202740000	Overtime:Non Structured	5 500	5 500	-	-	-	-	5 500	0%
Civic Centre	20220703044997	10165202740000	Overtime:Non Structured	10 000	70 000	54 708	42 022	12 687	-	15 292	78%
Conville Hall	20220703044993	10178202740000	Overtime:Non Structured	12 000	12 000	3 202	2 269	933	-	8 798	27%
Thembalethu Hall	20220703044965	10204202740000	Overtime:Non Structured	16 800	16 800	2 244	2 244	-	-	14 556	13%
Office of the Executive Mayor	20220703044990	10576202740000	Overtime:Non Structured	1 200	1 200	-	-	-	-	1 200	0%
Social Services	20220703044958	10399202740000	Overtime:Non Structured	139 700	139 700	1 364	1 364	-	-	138 336	1%
			TOTAL	212 700	272 700	84 195	57 675	22 302	4 218	188 505	31%
			% SPENT			31%					
CIVIL ENGINEERING SERVICES											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Administration	20220703044951	10615202740000	Overtime:Non Structured	88 900	88 900	13 864	7 169	3 884	2 812	75 036	16%
GIPTN	20220703044949	10687202740000	Overtime:Non Structured	-	-	3 308	3 308	-	-	-3 308	#DIV/0!
Laboratory Services	20220703044952	10564202740000	Overtime:Non Structured	70 000	70 000	3 653	458	-	3 195	66 347	5%
Mechanial Workshop	20220703044996	10961202740000	Overtime:Non Structured	299 300	299 300	193 315	98 950	42 414	51 951	105 985	65%
Sewerage Mainline	20220703044959	10521202740000	Overtime:Non Structured	5 800 000	5 800 000	2 041 310	1 027 956	456 890	556 464	3 758 690	35%
Streets and Stormwater	20220703044954	10686202740000	Overtime:Non Structured	1 500 000	1 500 000	755 515	370 261	181 349	203 906	744 485	50%
Water Contamination control	20220703045027	10563202770000	Overtime:Night Shift	418 000	418 000	116 592	58 434	28 845	29 313	301 408	28%
Water Contamination control	20220703044957	10563202740000	Overtime:Non Structured	1 700 000	1 700 000	515 105	264 293	118 246	132 566	1 184 895	30%
Water Contamination control	20220703045019	10563202750000	Overtime:Structured	400 000	400 000	107 163	56 096	27 090	23 976	292 837	27%
Water Distribution	20220703044956	10848202740000	Overtime:Non Structured	5 749 000	5 749 000	2 050 009	1 014 462	514 103	521 444	3 698 991	36%
Water Purification	20220703045029	10835202770000	Overtime:Night Shift	411 500	411 500	144 630	71 549	37 008	36 074	266 870	35%
Water Purification	20220703044955	10835202740000	Overtime:Non Structured	2 100 000	2 100 000	718 394	337 512	193 634	187 247	1 381 606	34%
Water Purification	20220703045021	10835202750000	Overtime:Structured	512 600	512 600	135 235	69 367	34 747	31 120	377 365	26%
			TOTAL	19 049 300	19 049 300	6 798 094	3 379 816	1 638 210	1 780 068	12 251 206	36%
			% SPENT			36%					

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HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT											
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Housing Administration	20220703045002	10220202740000	Overtime:Non Structured	382 400	382 400	101 721	47 264	15 677	38 780	280 679	27%
Maintenance	20220703044969	10291202740000	Overtime:Non Structured	-	-	5 471	5 471	-	-	-5 471	0%
IDP/PMS	20220703045011	10017202740000	Overtime:Non Structured	10 000	10 000	-	-	-	-	10 000	0%
Local Economic Development	20220703045012	10736202740000	Overtime:Non Structured	30 000	30 000	2 215	1 310	905	-	27 785	7%
Properties	20221118054544	10738202740000	Overtime:Non Structured	-	20 000	-	-	-	-	20 000	0%
Planning	20220703045009	10592202740000	Overtime:Non Structured	10 000	10 000	-	-	-	-	10 000	0%
			TOTAL	432 400	452 400	109 407	54 045	16 582	38 780	342 993	24%
			% SPENT			24%					

FINANCIAL SERVICES											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Credit Control	20220703044985	10233202740000	Overtime:Non Structured	10 700	10 700	40 166	36 977	3 189	-	-29 466	375%
Creditors	20220703044991	10670202740000	Overtime:Non Structured	7 400	7 400	-	-	-	-	7 400	0%
Income Section	20220703044987	10650202740000	Overtime:Non Structured	8 600	8 600	16 618	10 259	6 099	260	-8 018	193%
IT Services Network	20220703044962	10495202740000	Overtime:Non Structured	6 500	6 500	-	-	-	-	6 500	0%
REMUNERATION SECTION	20220829923970	10673202740000	Overtime:Non Structured	-	10 000	4 101	4 101	-	-	5 899	41%
Stores	20220703044982	10330202740000	Overtime:Non Structured	65 700	65 700	15 182	9 115	2 414	3 653	50 518	23%
			TOTAL	98 900	108 900	76 067	60 451	11 702	3 913	32 834	70%
			% SPENT			70%					
MUNICIPAL MANAGER											
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available	% Budget Spent
Office of the Municipal Manager	20220703045013	10631202740000	Overtime:Non Structured	28 000	28 000	1 977	-	1 577	400	26 023	7%
			TOTAL	28 000	28 000	1 977	-	1 577	400	26 023	7%
			% SPENT			7%					
			GRAND TOTAL	45 675 200	45 841 200	18 969 487	9 773 280	4 395 861	4 800 346	26 871 713	41%
			% SPENT			41,38%					

Notes:

- An amount of **R18 969 487** has been paid out to date, which constitutes **41.38%** of the budget.

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2.8.9 Deviations – November 2022

YEAR	MONTH	DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
2022	November	Office of The Municipal Manager	Legal	Fairbridges Wertheim Becker	100 000,00	20220703042714	Legal advice and Litigation	Exceptional case and impossible to follow the official procurement process. Sensitivity and confidentiality of the matter.	
2022	November	Civil Engineering Services	Training:Interns	SAVE	51 750,00	20220703046364	Learnership and Internships	Impractical to follow the official procurement process. Public course organised for the Interns by SAVE.	
2022	November		Service of Vivid Air Uni-Directional Flow Cabinet	Vivid Air	12 880,00	20220703043168	Maintenance of Unspecified Assets	Sole supplier. Vivid Air is the sole manufacturer and supplier of Vivid Air equipment.	
2022	November	Community Services	Testing of fire fighting equipment	Drager SA	61 936,67	20220703043021	Maintenance of equipment	Sole supplier. Drager is the sole supplier for all Drager branded products and services.	

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YEAR	MONTH	DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
2022	November		Electricity fault finding	Ajax Electrical Contractors	9 140,00	20220703042992	Maintenance of Buildings and Facilities	Impossible to follow the official procurement process.Fault finding and detecting what the problem could be.	
				TOTAL	235 706,67				

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

November 2022

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
November 2022		OPENING BALANCE			5770.91
01 11 2022	Interest Received		15.93		
		CLOSING BALANCE			5786.84

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QUALITY CERTIFICATE

I, M.R.GRATZ....., the municipal manager of **GEORGE MUNICIPALITY** (name of municipality), hereby certify that –

(mark as appropriate)



The monthly budget statement

For the month of **November 2022** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name M. R. GRATZ

Municipal Manager of **GEORGE WC044** (name and demarcation of municipality)

Signature..... 

Date 14/12/2022