

Monthly Budget Monitoring Report

August 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.

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 August 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 September 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 August 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
Amended Budget	802 260	3 248 303	2 874 950
Plan to Date (SDBIP)	94 603	420 950	313 246
Actual	55 427	440 765	262 599
Variance to SDBIP	-39 176	19 814	-50 647
% Variance to SDBIP	-41%	5%	-16%
% of Adjusted budget 22/23	7%	14%	9%

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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
Property Rates	370 853 000	370 853 000	80 472 854	81 576 948	1 104 094	1%
Service Charges – Electricity	962 606 700	962 606 700	105 958 509	105 586 622	(371 887)	0%
	167 445 000	167 445 000	16 138 297	19 654 779	3 516 482	22%
Service Charges – Water	Reason for variance:					
	<ul style="list-style-type: none"> • There was an increase of 4% in water consumption in comparison to August 2021. • The SDBIP projections are currently being reviewed to be amended in line with trend analysis. 					
Service Charges – Sewerage	159 335 000	159 335 000	26 571 908	25 195 113	(1 376 795)	-5%
Service Charges – Refuse Removal	128 302 000	128 302 000	21 157 509	22 603 558	1 446 050	7%
Fines, Penalties and Forfeits	83 680 000	83 680 000	2 089 452	2 163 362	73 910	4%
Licences or permits	3 863 334	3 863 334	643 890	595 155	(48 735)	-8%
	16 617 000	16 617 000	8 436 949	9 742 884	1 305 934	15%
Income for Agency Services	Reason for variance:					
	<ul style="list-style-type: none"> • The expenditure journal for the Department of Transport had not been processed by month end. 					
Rent of Facilities and Equipment	4 740 500	4 740 500	3 157 090	2 819 042	(338 048)	-11%
	Reason for variance:					
	<ul style="list-style-type: none"> • Debit raising for Operating lease contracts was processed. Projections need to be amended. 					
Grants and Subsidies Received – Capital	370 399 117	370 399 117	37 005 000	39 655 560	2 650 560	7%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Grants and Subsidies Received – Operating	553 091 041	553 091 041	102 763 603	107 171 868	4 408 265	4%
Interest Earned – External Investment	57 219 045	57 219 045	2 567 877	2 678 065	110 188	4%
Interest Earned – Outstanding Debtors	9 060 560	9 060 560	1 042 621	1 006 308	(36 313)	-3%
	25 534 000	25 534 000	2 540 680	3 088 321	547 641	22%
Other Revenue	Reason for variance:					
	<ul style="list-style-type: none"> More building plan approvals and application fees for land usage was received than anticipated. 					
	82 819 182	82 819 182	8 240 662	9 447 257	1 206 595	15%
GIPTN Fare Revenue	Reason for variance:					
	<ul style="list-style-type: none"> The GIPTN Fare Revenue budget includes the additional passenger trips estimated for Phase 4A. The implementation of Phase 4A for the purpose of the financial model has been estimated for the second quarter of the financial period. Once Phase 4A is implemented the fare revenue will align to the budget estimate. The roll-out of Phase 4A will represent an almost doubling in fare revenue with weekday passenger trips increasing from the current 15 820 to between 25 000 to 30 000 at full service. 					
Sale of Erven	6 100 000	6 100 000	606 961	1 010 645	403 684	67%
	Reason for variance:					
	<ul style="list-style-type: none"> More sales of erven were realised during the month of August 2022 than anticipated. 					
Development Charges	15 644 000	15 644 000	1 556 607	6 869 285	5 312 678	341%
	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. 					
Gain on Disposal of PPE	230 994 000	230 994 000	-	(100 110)	(100 110)	0%
Total Revenue	3 248 303 479	3 248 303 479	420 950 470	440 764 662	19 814 192	5%
% of Annual Budget Billed	14%					

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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
	727 720 515	728 891 735	108 978 700	90 295 168	(18 683 533)	-17%
Employee Related Costs	Reason for variance: <ul style="list-style-type: none">The variance is due to vacant positions that have been budgeted for and not yet filled.					
Remuneration of Councillors	26 170 670	26 170 670	4 371 806	4 156 675	(215 131)	-5%
	587 110 243	592 568 905	70 643 938	44 691 999	(25 951 939)	-37%
Contracted Services	Reason for variance: <ul style="list-style-type: none">The material GIPTN operating costs are payable monthly in arrears and is subject to approval by the GIPTN Management Committee. The goods and services delivered during August 2022 will be processed in September 2022. The required procurement is in place and full expenditure is anticipated.					
Bulk Purchases	667 159 159	667 159 159	74 799 776	74 047 232	(752 544)	-1%
	4 816 347	4 063 347	677 388	376 136	(301 252)	-44%
Operating Leases	Reason for variance: <ul style="list-style-type: none">Accounts are paid one month in arrears. SDBIP projections need to be amended.					
	171 368 455	171 591 235	11 817 066	10 196 823	(1 620 243)	-14%
Operational Cost	Reason for variance: <ul style="list-style-type: none">GIPTN: The SDBIP projection for Vehicle tracking needs to be amended.Commitments to the value of R1.7m for Operational Cost. If this commitment is taken into account, the actual outcome will be in line the expected performance for the month.					
Depreciation & Amortisation	158 810 336	158 810 336	26 468 420	26 469 770	1 350	0%

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
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	3 077 411	3 088 203	10 793	0%
Transfers and Subsidies Paid	42 636 400	42 636 400	-	1 318 429	1 318 429	No Planned Spend
	272 853 386	273 680 386	12 411 384	8 147 320	(4 264 064)	-34%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> • There is a commitment of R8m on the Civil water treatment works for materials and supplies, if this commitment is taken into account, the actual outcome will exceed expected performance for the month. 					
Interest Expense	40 950 003	40 950 003	-	-	-	0%
Total Expenditure	2 868 023 514	2 874 950 176	313 245 889	262 599 195	(50 646 694)	-16%
% of Annual Budget Spent	9%					

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Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
Municipal Manager	215 000	215 000	-	32 958	32 958	0%
Corporate Services	6 630 000	6 630 000	484 000	224 059	(259 941)	-54%
	Reason for variance:					
	<ul style="list-style-type: none"> • There were orders placed to the amount of R2.5m for Beta Fencing at different Community Halls. If this is considered, the actual performance will be 38% year-to-date, which is above the target and is reflective of good capital expenditure performance. • Fencing at Conville and Zone 9 Community Halls are 95% complete. • Fencing at the other Halls will commence shortly as the contractor is waiting on the delivery of the material. 					
Civil Engineering Services	548 630 212	559 589 189	88 323 057	42 072 111	(46 250 946)	-52%
	Reason for variance:					
	<ul style="list-style-type: none"> • There were orders placed to the amount of R37.2m, if this is taken into account, the actual performance will be 14% year-to-date and in line with expected SDBIP projections. 					
Electrotechnical Services	152 086 022	153 396 948	2 330 000	5 227 195	2 897 195	124%
	Reason for variance:					
	<ul style="list-style-type: none"> • Reticulation scheme project at Metro grounds is 50% ahead of planned schedule. Projections will be revised to bring it in line with the actual cash flows. • A bakkie, Cherry Picker truck and TLB has been ordered and waiting on delivery. 					
Human Settlements, Planning and Development and Property Management	13 611 000	14 036 225	302 636	147 120	(155 516)	-51%
	Reason for variance:					
	<ul style="list-style-type: none"> • Upgrading of York Hostel: A consultant has been appointed and the Tender Process will start shortly. 					

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
	64 044 002	65 625 426	3 144 166	7 381 756	4 237 590	135%
Reason for variance:						
Community Services	<ul style="list-style-type: none"> The purchase of vehicles (replacement tractor caw 61307, replace refuse truck compacter caw 3526, replacement JCB caw 2620), building of compost plant and paving of road to land fill as well as other projects are ahead of schedule (there was no planned spending up to August month). 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	19 000	341 512	322 512	1697%
Reason for variance:						
Financial Services	<ul style="list-style-type: none"> The reason for the early expenditure is that IT was tasked with immediately purchasing and installing biometric scanners at all service points where there were no devices installed and IT furthermore had to procure additional stock due to a national shortage of the biometrics scanners being experienced. 					
Total Budget	787 983 236	802 259 788	94 602 859	55 426 712	(39 176 147)	-41%

% of Annual Budget Spent

7%

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	142 062 000,00	14 890 579,45	23 677 000,00	- 8 786 420,55	-37,1	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	3 731 563,24	9 747 000,00	- 6 015 436,76	-61,7	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.		
3	20220703041196	DANIEL GREEFF/RASMUS ESTERHYSEN	THEMBALETHU/BALLOTS BAY 66/11KV SUBSTATION	33 074 783,00	33 074 783,00	2 100,00	2 000 000,00	- 1 997 900,00	-99,9	In process, is a multi year project	Civil Works in still process. Kerbs installed. Fencing completed. Final layer works still in process		
4	20220703041398	DEON DE JAGER/SENZO CHONCO	INSTALLATION OF SMART METERS	23 000 000,00	23 000 000,00	-	-	-	0,0	Tender BID specification meeting held. Tenders to be advertised for the procurement of smart meters on 15 September 2022.	Tender Phase	None for now	No challenges at this stage
5	20220703041319	DANIEL GREEFF/RASMUS ESTERHYSEN	RENEWABLE ENERGY PROJECT	20 000 000,00	20 000 000,00	-	-	-	0,0	1 megawatt - busy with SCM process. Application submitted for basic assessment. 8 megawatt - planning phase - EIA process	Planning Phase	None for now	No challenges at this stage

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.
6	20200705116049	LINDSAY MOOIMAN/ADRIAN VAN MOLENDORFF	GWALING SEWER TREATMENT - REINSTATE 3.5ML	18 000 000,00	18 196 710,00	286 729,65	2 583 334,00	2 296 604,35	-88,9	On programme	Construction	Slight delay in material deliveries expected due to design specification changes, but being managed.	The Contractor has submitted an Extension of Time, which was accepted. This does not impact on project budget as yet.
7	20210702092539	LIONEL DANIELS	ROOIDRAAI ROAD: REPAIRS TO SLIP FAILURE	18 000 000,00	18 000 000,00	-	500 000,00	500 000,00	-100,0	Tender Stage	Tender closed; to send before BEC by 17/08/2022 and BAC by 26/08/2020	Appeal period ends 9 Sep 2022, expect appointment to be made in two weeks after panel appointment of contractors.	Evaluation completed
8	20211201122538	LINDSAY MOOIMAN/GERARD DE SWARDT/ANDRE SCHEEPERS	UPGRADING OF MEUL STREET PUMPSTATION	17 606 957,00	17 606 957,00	5 177 730,27	9 070 000,00	3 892 269,73	-42,9	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
9	20211201122541	LINDSAY MOOIMAN/GERARD DE SWARDT/ANDRE SCHEEPERS	SCHAAPKOP PUMPSTATION (INSTALL INLET SCREENS)	17 438 261,00	17 438 261,00	898 030,40	5 965 000,00	5 066 969,60	-84,9	Legal process	Legal process	Contract cannot commence	Phase 2 consultant appointment made and design to commence
10	20220703042190	ADRIAN VAN MOLENDORFF	UPGRADING THEMBALETHU ROADS (MIG)	15 476 626,00	15 476 626,00	-	350 000,00	350 000,00	-100,0	Delay in MIG appraisal.	Procurement: BEC	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.
Totals				197 638 369,00	197 835 079,00	10 096 153,56	30 215 334,00	-20 119 180,44	-66,6				

1.3 Financial Ratios

Liquidity Management						
			NORM		Jul 22	Aug 22
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		7,36	5,77
				Cash and cash equivalents	688 426 637	538 333 190
				Unspent Conditional Grants	279 559 901	65 236 313
				Overdraft	-	-
				Short Term Investments	-	200 000 000
				Total Annual Operational Expenditure	55 553 702	233 229 782

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 within 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.

		Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2,92	2,25
Current Ratio	Current Assets / Current Liabilities			Current Assets	859 283 122	1 250 438 070
				Current Liabilities	294 341 514	554 637 689

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					Jul 22	Aug 22
NET DEBTOR DAYS						
Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days	Gross debtors	937 days	523 days
				Bad debts Provision	419 603 230	422 203 113
				Billed Revenue	1 830 158	3 088 203
					162 772 424	292 341 984

This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for a Municipality to receive payment from its Consumers for bills/invoices issued to them for services. The ratio is 523 days. If the ratio is above the norm, this indicates that the Municipality is exposed to significant Cash Flow risk. This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. However, this ratio is calculated based on pre-audited 2021/22 balances b/f . This ratio is based on monthly accumulative figures and will normalise as the budget year continues.

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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 - M02 August

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	30 095	81 577	61 809	19 768	32%	370 853
Service charges	1 240 686	1 417 689	1 417 689	66 575	173 040	236 281	(63 241)	-27%	1 417 689
Investment revenue	15 419	57 219	57 219	198	2 678	6 913	(4 235)	-61%	57 219
Transfers and subsidies	571 845	553 091	553 091	104 019	107 172	70 503	36 669	52%	553 091
Other own revenue	214 844	479 053	479 053	25 702	36 642	22 301	14 341	64%	479 053
Total Revenue (excluding capital transfers and contributions)	2 390 015	2 877 904	2 877 904	226 589	401 109	397 807	3 302	1%	2 877 904
Employee costs	599 156	727 721	728 892	49 257	90 295	119 549	(29 254)	-24%	728 892
Remuneration of Councillors	23 783	26 171	26 171	2 077	4 157	4 372	(215)	-5%	26 171
Depreciation & asset impairment	166 335	158 810	158 810	13 236	26 470	26 468	1	0%	158 810
Finance charges	36 701	40 950	40 950	—	—	—	—	—	40 950
Materials and bulk purchases	696 851	940 013	940 840	79 197	82 195	125 631	(43 436)	-35%	940 840
Transfers and subsidies	87 691	42 636	42 636	1 318	1 318	7 064	(5 746)	-81%	42 636
Other expenditure	782 716	931 723	936 651	46 897	58 165	135 266	(77 101)	-57%	936 651
Total Expenditure	2 393 233	2 868 024	2 874 950	191 981	262 599	418 351	(155 752)	-37%	2 874 950
Surplus/(Deficit)	(3 218)	9 881	2 954	34 607	138 510	(20 544)	159 054	-774%	2 954
Transfers and subsidies - capital (monetary alloc	214 630	370 399	370 399	36 207	39 656	61 733	(22 078)	-36%	370 399
Contributions & Contributed assets	27 412	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	238 824	380 280	373 353	70 814	178 165	41 189	136 976	333%	373 353
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	238 824	380 280	373 353	70 814	178 165	41 189	136 976	333%	373 353
Capital expenditure & funds sources									
Capital expenditure	452 598	787 983	802 260	49 983	55 427	94 603	(39 176)	-41%	802 260
Capital transfers recognised	195 852	323 088	323 088	31 931	34 970	62 945	(27 975)	-44%	323 088
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	124 294	307 044	312 312	9 481	9 481	22 049	(12 568)	-57%	312 312
Internally generated funds	132 452	157 851	166 860	8 571	10 976	9 609	1 367	14%	166 860
Total sources of capital funds	452 598	787 983	802 260	49 983	55 427	94 603	(39 176)	-41%	802 260
Financial position									
Total current assets	(62 219)	1 508 896	1 493 762		1 250 438				1 493 762
Total non current assets	294 425	4 211 513	4 225 789		3 421 464				4 225 789
Total current liabilities	(9 310)	979 193	985 263		554 638				985 263
Total non current liabilities	6 791	922 944	922 944		529 917				922 944
Community wealth/Equity	(4 099)	3 818 271	3 811 344		3 587 348				3 811 344
Cash flows									
Net cash from (used) operating	393 701	502 695	495 768	87 296	1 620	75 029	73 408	98%	192 268
Net cash from (used) investing	(431 213)	(787 983)	(802 260)	(49 983)	(55 427)	(94 603)	(39 176)	41%	(832 547)
Net cash from (used) financing	(39 595)	347 937	347 937	136	(374)	56 060	56 434	101%	347 937
Cash/cash equivalents at the month/year end	592 514	655 163	633 960	—	538 333	629 000	90 666	14%	300 172
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	155 305	14 165	11 347	10 700	9 055	8 686	42 227	170 716	422 203
Creditors Age Analysis									
Total Creditors	140 603	3 286	—	—	—	—	—	0	143 889

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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) - M02 August

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	454 694	33 804	88 856	72 145	16 711	23%	454 694
Executive and council		9 480	4	4	—	—	1	(1)	-100%	4
Finance and administration		610 547	454 690	454 690	33 804	88 856	72 144	16 712	23%	454 690
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		107 899	124 134	124 134	3 959	5 631	7 739	(2 108)	-27%	124 134
Community and social services		17 411	20 631	20 631	1 977	2 870	3 323	(453)	-14%	20 631
Sport and recreation		1 217	3 698	3 698	29	27	595	(568)	-95%	3 698
Public safety		72 423	80 770	80 770	1 054	1 707	666	1 041	156%	80 770
Housing		16 845	18 870	18 870	899	1 028	3 128	(2 101)	-67%	18 870
Health		3	165	165	—	—	28	(28)	-100%	165
Economic and environmental services		448 045	497 858	497 858	44 042	53 891	80 119	(26 228)	-33%	497 858
Planning and development		12 839	12 727	12 727	1 398	2 160	2 033	127	6%	12 727
Road transport		434 682	485 128	485 128	42 644	51 730	78 085	(26 355)	-34%	485 128
Environmental protection		524	4	4	1	1	1	0	19%	4
Trading services		1 455 875	2 171 270	2 171 270	180 988	292 383	299 515	(7 131)	-2%	2 171 270
Energy sources		864 157	1 042 224	1 042 224	54 138	120 896	167 744	(46 848)	-28%	1 042 224
Water management		230 839	647 206	647 206	45 820	62 139	68 660	(6 520)	-9%	647 206
Waste water management		203 138	305 629	305 629	49 066	65 687	41 540	24 146	58%	305 629
Waste management		157 740	176 212	176 212	31 963	43 661	21 571	22 090	102%	176 212
Other	4	213	347	347	3	3	22	(19)	-86%	347
Total Revenue - Functional	2	2 632 058	3 248 303	3 248 303	262 796	440 765	459 540	(18 775)	-4%	3 248 303
Expenditure - Functional										
Governance and administration		350 041	457 468	458 466	24 256	46 547	69 283	(22 736)	-33%	458 466
Executive and council		70 428	74 652	74 652	3 969	8 559	10 723	(2 164)	-20%	74 652
Finance and administration		267 099	363 877	364 874	19 861	37 336	55 455	(18 119)	-33%	364 874
Internal audit		12 514	18 940	18 940	426	651	3 104	(2 453)	-79%	18 940
Community and public safety		267 091	305 171	310 865	15 524	26 086	40 223	(14 137)	-35%	310 865
Community and social services		49 490	63 143	62 646	3 483	6 284	10 123	(3 839)	-38%	62 646
Sport and recreation		32 197	37 270	37 270	1 975	3 489	5 761	(2 272)	-39%	37 270
Public safety		132 302	146 121	145 371	4 983	9 365	13 594	(4 230)	-31%	145 371
Housing		48 853	52 514	59 456	4 523	5 913	9 724	(3 811)	-39%	59 456
Health		4 249	6 123	6 123	559	1 035	1 021	15	1%	6 123
Economic and environmental services		498 899	520 745	520 245	32 576	40 560	86 579	(46 019)	-53%	520 245
Planning and development		32 963	43 528	41 828	2 716	5 352	6 857	(1 505)	-22%	41 828
Road transport		463 347	473 619	474 819	29 692	34 906	79 125	(44 219)	-56%	474 819
Environmental protection		2 589	3 598	3 598	168	303	598	(295)	-49%	3 598
Trading services		1 261 464	1 567 278	1 568 013	118 470	147 395	219 376	(71 981)	-33%	1 568 013
Energy sources		753 909	839 398	839 383	85 370	92 598	138 263	(45 666)	-33%	839 383
Water management		164 668	392 324	392 324	11 796	19 520	25 873	(6 352)	-25%	392 324
Waste water management		224 467	234 226	234 226	14 424	24 725	38 386	(13 661)	-36%	234 226
Waste management		118 420	101 329	102 080	6 880	10 553	16 854	(6 302)	-37%	102 080
Other		15 738	17 361	17 361	1 155	2 011	2 889	(878)	-30%	17 361
Total Expenditure - Functional	3	2 393 233	2 868 024	2 874 950	191 981	262 599	418 351	(155 752)	-37%	2 874 950
Surplus/ (Deficit) for the year		238 824	380 280	373 353	70 814	178 165	41 189	136 976	333%	373 353

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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) - M02 August

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	16 192	1 118	1 884	2 583	(699)	-27,1%	16 192
Vote 3 - Corporate Services		2 372	2 930	2 930	755	773	235	539	229,4%	2 930
Vote 4 - Corporate Services		11 631	2 520	2 520	2	2	386	(383)	-99,4%	2 520
Vote 5 - Community Services		4 757	7 365	7 365	149	256	1 206	(950)	-78,8%	7 365
Vote 6 - Community Services		245 273	277 788	277 788	40 824	55 841	22 934	32 907	143,5%	277 788
Vote 7 - Community Services		805	1 038	1 038	17	38	173	(135)	-78,2%	1 038
Vote 8 - Civil Engineering Services		440 085	1 017 851	1 017 851	99 508	132 959	121 036	11 923	9,9%	1 017 851
Vote 9 - Civil Engineering Services		410 020	401 295	401 295	30 378	36 586	66 883	(30 296)	-45,3%	401 295
Vote 10 - Electro-technical Services		866 156	1 044 462	1 044 462	54 198	120 957	168 117	(47 160)	-28,1%	1 044 462
Vote 11 - Financial Services		359 922	384 537	384 537	30 565	82 866	64 351	18 515	28,8%	384 537
Vote 12 - Financial Services		239 369	52 833	52 833	214	2 719	6 182	(3 462)	-56,0%	52 833
Vote 13 - Human Settlements, Planning and Development and Environment		31 626	39 492	39 492	5 069	5 881	5 454	427	7,8%	39 492
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 626 571	3 248 303	3 248 303	262 795	440 765	459 540	(18 775)	-4,1%	3 248 303
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		21 850	28 410	28 410	1 048	1 792	4 683	(2 891)	-61,7%	28 410
Vote 2 - Corporate Services		58 990	72 286	71 794	4 202	7 697	11 671	(3 974)	-34,1%	71 794
Vote 3 - Corporate Services		34 578	40 102	40 594	2 395	4 008	6 290	(2 282)	-36,3%	40 594
Vote 4 - Corporate Services		88 465	94 136	94 136	5 527	11 093	13 951	(2 858)	-20,5%	94 136
Vote 5 - Community Services		62 102	68 661	68 661	3 519	6 413	10 907	(4 494)	-41,2%	68 661
Vote 6 - Community Services		267 396	291 551	291 531	15 456	25 965	37 854	(11 889)	-31,4%	291 531
Vote 7 - Community Services		708	880	900	55	107	146	(39)	-26,7%	900
Vote 8 - Civil Engineering Services		421 303	683 084	681 885	29 662	49 704	73 473	(23 769)	-32,4%	681 885
Vote 9 - Civil Engineering Services		442 989	436 054	437 253	27 738	32 226	72 871	(40 645)	-55,8%	437 253
Vote 10 - Electro-technical Services		780 345	870 685	870 685	87 138	96 163	143 464	(47 300)	-33,0%	870 685
Vote 11 - Financial Services		63 207	104 050	111 007	4 846	9 450	17 186	(7 736)	-45,0%	111 007
Vote 12 - Financial Services		44 035	72 533	72 503	2 657	5 195	8 718	(3 523)	-40,4%	72 503
Vote 13 - Human Settlements, Planning and Development and Environment		90 462	105 593	105 593	7 739	12 785	17 136	(4 351)	-25,4%	105 593
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 376 429	2 868 024	2 874 950	191 981	262 599	418 351	(155 752)	-37,2%	2 874 950
Surplus/ (Deficit) for the year	2	250 142	380 280	373 353	70 814	178 165	41 189	136 976	332,6%	373 353

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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) - M02 August

Description	Ref	2021/22		Budget Year 2022/23						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		347 220	370 853	370 853	30 095	81 577	61 809	19 768	32%	370 853
Service charges - electricity revenue		824 087	962 607	962 607	38 741	105 587	160 434	(54 848)	-34%	962 607
Service charges - water revenue		172 019	167 445	167 445	4 137	19 655	27 907	(8 253)	-30%	167 445
Service charges - sanitation revenue		134 398	159 335	159 335	12 569	25 195	26 556	(1 361)	-5%	159 335
Service charges - refuse revenue		110 182	128 302	128 302	11 128	22 604	21 384	1 220	6%	128 302
Rental of facilities and equipment		5 257	4 741	4 741	2 692	2 819	731	2 088	286%	4 741
Interest earned - external investments		15 419	57 219	57 219	198	2 678	6 913	(4 235)	-61%	57 219
Interest earned - outstanding debtors		9 637	9 061	9 061	852	1 006	1 510	(504)	-33%	9 061
Dividends received		12 183	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		86 511	83 680	83 680	1 240	2 163	1 155	1 008	87%	83 680
Licences and permits		1 842	3 863	3 863	302	595	644	(49)	-8%	3 863
Agency services		13 429	16 617	16 617	7 496	9 743	-	9 743	#DIV/0!	16 617
Transfers and subsidies		571 845	553 091	553 091	104 019	107 172	70 503	36 669	52%	553 091
Other revenue		74 933	130 097	130 097	13 220	20 416	18 261	2 155	12%	130 097
Gains		11 053	230 994	230 994	(100)	(100)	-	(100)	#DIV/0!	230 994
Total Revenue (excluding capital transfers and contributions)		2 390 015	2 877 904	2 877 904	226 589	401 109	397 807	3 302	1%	2 877 904
Expenditure By Type										
Employee related costs		599 156	727 721	728 892	49 257	90 295	119 549	(29 254)	-24%	728 892
Remuneration of councillors		23 783	26 171	26 171	2 077	4 157	4 372	(215)	-5%	26 171
Debt impairment		96 811	122 257	122 257	1 258	3 088	9 824	(6 736)	-69%	122 257
Depreciation & asset impairment		166 335	158 810	158 810	13 236	26 470	26 468	1	0%	158 810
Finance charges		36 701	40 950	40 950	-	-	-	-	-	40 950
Bulk purchases - electricity		612 348	667 159	667 159	74 044	74 047	111 193	(37 146)	-33%	667 159
Inventory consumed		84 503	272 853	273 680	5 152	8 147	14 438	(6 290)	-44%	273 680
Contracted services		534 461	587 110	592 569	40 261	44 692	96 897	(52 205)	-54%	592 569
Transfers and subsidies		87 691	42 636	42 636	1 318	1 318	7 064	(5 746)	-81%	42 636
Other expenditure		150 500	176 185	175 655	5 566	10 573	28 545	(17 972)	-63%	175 655
Losses		944	46 171	46 171	(189)	(189)	-	(189)	#DIV/0!	46 171
Total Expenditure		2 393 233	2 868 024	2 874 950	191 981	262 599	418 351	(155 752)	-37%	2 874 950
Surplus/(Deficit)		(3 218)	9 881	2 954	34 607	138 510	(20 544)	159 054	(0)	2 954
(National / Provincial and District Transfers and Subsidies - Capital (in-kind all))		214 630	370 399	370 399	36 207	39 656	61 733	(22 078)	(0)	370 399
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		27 355	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		58	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		238 824	380 280	373 353	70 814	178 165	41 189			373 353
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		238 824	380 280	373 353	70 814	178 165	41 189			373 353
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		238 824	380 280	373 353	70 814	178 165	41 189			373 353
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		238 824	380 280	373 353	70 814	178 165	41 189			373 353

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) - M02 August

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	33	33	-	33	#DIV/0!	125
Vote 2 - Corporate Services		-	300	300	-	-	-	-		300
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	280	280	-	-	60	(60)	-100%	280
Vote 5 - Community Services		439	4 068	4 328	586	586	12	574	4781%	4 328
Vote 6 - Community Services		36	14 278	14 839	217	217	1 433	(1 216)	-85%	14 839
Vote 7 - Community Services		-	1 426	1 426	-	-	26	(26)	-100%	1 426
Vote 8 - Civil Engineering Services		133 984	212 920	217 282	16 482	19 486	41 770	(22 283)	-53%	217 282
Vote 9 - Civil Engineering Services		-	-	-	-	-	-	-		-
Vote 10 - Electro-technical Services		18 141	40 459	40 459	192	192	2 180	(1 988)	-91%	40 459
Vote 11 - Financial Services		277	435	435	131	131	-	131	#DIV/0!	435
Vote 12 - Financial Services		375	1 250	1 250	20	210	-	210	#DIV/0!	1 250
Vote 13 - Human Settlements, Planning and Development and Property Management		4 378	10 164	10 289	5	5	278	(273)	-98%	10 289
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	157 663	285 704	291 013	17 666	20 861	45 758	(24 897)	-54%	291 013
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Office of the Municipal Manager		17	90	90	-	-	-	-		90
Vote 2 - Corporate Services		619	4 115	4 380	190	190	375	(185)	-49%	4 380
Vote 3 - Corporate Services		-	1 909	1 644	18	18	29	(11)	-38%	1 644
Vote 4 - Corporate Services		637	26	26	16	16	20	(4)	-18%	26
Vote 5 - Community Services		6 715	10 998	11 091	64	64	15	49	327%	11 091
Vote 6 - Community Services		13 864	30 745	31 412	3 580	5 794	1 658	4 135	249%	31 412
Vote 7 - Community Services		-	2 530	2 530	721	721	-	721	#DIV/0!	2 530
Vote 8 - Civil Engineering Services		234 628	332 656	339 253	22 552	22 586	46 320	(23 734)	-51%	339 253
Vote 9 - Civil Engineering Services		13	3 054	3 054	-	-	233	(233)	-100%	3 054
Vote 10 - Electro-technical Services		35 589	111 627	112 938	5 035	5 035	150	4 885	3257%	112 938
Vote 11 - Financial Services		1 108	982	982	-	-	19	(19)	-100%	982
Vote 12 - Financial Services		112	100	100	-	-	-	-		100
Vote 13 - Human Settlements, Planning and Development and Property Management		1 634	3 447	3 747	142	142	25	117	471%	3 747
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	294 935	502 279	511 247	32 317	34 565	48 845	(14 279)	-29%	511 247
Total Capital Expenditure	3	452 598	787 983	802 260	49 983	55 427	94 603	(39 176)	-41%	802 260

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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) - M02 August

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
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		4 597	9 114	10 283	1 059	1 250	148	1 102	745%	10 283
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4 581	9 039	10 208	1 043	1 233	148	1 085	733%	10 208
Internal audit		16	75	75	16	16	-	16	#DIV/0!	75
Community and public safety		17 838	50 175	51 452	436	436	2 724	(2 288)	-84%	51 452
Community and social services		3 203	7 721	7 678	78	78	355	(277)	-78%	7 678
Sport and recreation		5 127	11 348	11 344	-	-	27	(27)	-100%	11 344
Public safety		4 954	25 125	26 101	350	350	2 042	(1 692)	-83%	26 101
Housing		4 272	4 182	4 529	5	5	50	(45)	-90%	4 529
Health		282	1 800	1 800	3	3	250	(247)	-99%	1 800
Economic and environmental services		114 005	141 333	141 422	8 676	8 982	12 050	(3 068)	-25%	141 422
Planning and development		598	10 238	10 316	113	113	278	(165)	-59%	10 316
Road transport		113 273	131 095	131 106	8 564	8 869	11 772	(2 903)	-25%	131 106
Environmental protection		134	-	-	-	-	-	-	-	-
Trading services		315 923	587 124	598 866	39 811	44 759	79 681	(34 922)	-44%	598 866
Energy sources		53 699	151 116	151 658	5 227	5 227	2 330	2 897	124%	151 658
Water management		83 748	256 052	259 064	19 243	19 243	37 728	(18 485)	-49%	259 064
Waste water management		169 848	161 758	169 693	11 894	14 627	38 623	(23 996)	-62%	169 693
Waste management		8 628	18 198	18 450	3 447	5 661	1 000	4 661	466%	18 450
Other		235	237	237	-	-	-	-	-	237
Total Capital Expenditure - Functional Classification	3	452 598	787 983	802 260	49 983	55 427	94 603	(39 176)	-41%	802 260
Funded by:										
National Government		195 807	320 468	320 468	31 931	34 970	62 945	(27 975)	-44%	320 468
Provincial Government		45	1 620	1 620	-	-	-	-	-	1 620
District Municipality		-	1 000	1 000	-	-	-	-	-	1 000
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		195 852	323 088	323 088	31 931	34 970	62 945	(27 975)	-44%	323 088
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	124 294	307 044	312 312	9 481	9 481	22 049	(12 568)	-57%	312 312
Internally generated funds		132 452	157 851	166 860	8 571	10 976	9 609	1 367	14%	166 860
Total Capital Funding		452 598	787 983	802 260	49 983	55 427	94 603	(39 176)	-41%	802 260

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		122 910	1 078 307	1 064 000	538 333	1 064 000
Call investment deposits		(200 000)	-	-	200 000	-
Consumer debtors		16 193	163 111	163 111	190 727	163 111
Other debtors		(2 564)	79 061	79 061	201 039	79 061
Current portion of long-term receivables		13	3 839	3 839	(180)	3 839
Inventory		1 229	184 578	183 751	120 519	183 751
Total current assets		(62 219)	1 508 896	1 493 762	1 250 438	1 493 762
Non current assets						
Long-term receivables		10 002	36 387	36 387	392	36 387
Investments		-	-	-	-	-
Investment property		(162)	144 856	144 735	144 073	144 735
Investments in Associate		-	-	-	-	-
Property, plant and equipment		284 712	4 022 775	4 037 062	3 319 564	4 037 062
Agricultural		-	-	-	-	-
Biological assets		(1)	-	-	-	-
Intangible assets		(127)	3 258	3 369	1 249	3 369
Other non-current assets		-	4 236	4 236	(43 813)	4 236
Total non current assets		294 425	4 211 513	4 225 789	3 421 464	4 225 789
TOTAL ASSETS		232 205	5 720 408	5 719 551	4 671 902	5 719 551
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(39 235)	157 736	157 736	43 413	157 736
Consumer deposits		(2 299)	43 560	43 560	35 629	43 560
Trade and other payables		36 024	632 262	638 351	384 517	638 351
Provisions		(3 799)	145 635	145 615	91 079	145 615
Total current liabilities		(9 310)	979 193	985 263	554 638	985 263
Non current liabilities						
Borrowing		(386)	677 674	677 674	198 295	677 674
Provisions		7 177	245 271	245 271	331 622	245 271
Total non current liabilities		6 791	922 944	922 944	529 917	922 944
TOTAL LIABILITIES		(2 519)	1 902 138	1 908 207	1 084 555	1 908 207
NET ASSETS	2	234 724	3 818 271	3 811 344	3 587 348	3 811 344
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		64 199	3 602 195	3 595 269	3 551 475	3 595 269
Reserves		(68 298)	216 076	216 076	35 873	216 076
TOTAL COMMUNITY WEALTH/EQUITY	2	(4 099)	3 818 271	3 811 344	3 587 348	3 811 344

Monthly Budget Monitoring Report - August 2022

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		347 220	370 853	370 853	30 095	81 577	61 809	19 768	32%	370 853
Service charges		1 188 046	1 417 689	1 417 689	66 575	173 040	236 281	(63 241)	-27%	1 417 689
Other revenue		126 154	238 998	238 998	24 950	35 736	20 791	14 945	72%	238 998
Transfers and Subsidies - Operational		553 493	553 091	553 091	104 019	107 172	70 503	36 669	52%	553 091
Transfers and Subsidies - Capital		240 040	370 399	370 399	36 207	39 656	61 733	(22 078)	-36%	370 399
Interest		35 208	66 280	66 280	1 051	3 684	8 423	(4 738)	-56%	66 280
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 010 094)	(2 431 028)	(2 437 955)	(174 281)	(437 926)	(370 622)	67 304	-18%	(2 741 455)
Finance charges		(28 515)	(40 950)	(40 950)	-	-	(6 825)	(6 825)	100%	(40 950)
Transfers and Grants		(57 848)	(42 636)	(42 636)	(1 318)	(1 318)	(7 064)	(5 746)	81%	(42 636)
NET CASH FROM/(USED) OPERATING ACTIVITIES		393 701	502 695	495 768	87 296	1 620	75 029	73 408	98%	192 268
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	6 100
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	(36 387)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(431 213)	(787 983)	(802 260)	(49 983)	(55 427)	(94 603)	(39 176)	41%	(802 260)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(431 213)	(787 983)	(802 260)	(49 983)	(55 427)	(94 603)	(39 176)	41%	(832 547)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		26	304 378	304 378	-	-	-	-	-	304 378
Increase (decrease) in consumer deposits		-	43 560	43 560	136	(374)	56 060	(56 434)	-101%	43 560
Payments										
Repayment of borrowing		(39 621)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(39 595)	347 937	347 937	136	(374)	56 060	56 434	101%	347 937
NET INCREASE/ (DECREASE) IN CASH HELD		(77 107)	62 649	41 446	37 448	(54 181)	36 486			(292 341)
Cash/cash equivalents at beginning:		669 621	592 514	592 514		592 514	592 514			592 514
Cash/cash equivalents at month/year end:		592 514	655 163	633 960		538 333	629 000			300 172

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.

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

Cash and cash equivalents commitments - 31 August 2022	
	R'000
Cash and Cash Equivalents	738 333 190
Less: Ringfenced and Invested	440 102 428
Repayments of Loans - short term portion	43 412 726
Capital Replacement Reserve	7 184 756
Provision for Rehabilitation of Landfill Site	66 424 880
Compensation Provision - GIPTN Buy-ins and Buy Outs	941 017
Unspent External Loans	10 890 647
Unspent Conditional Grants	105 678 017
Housing Development Fund	567 034
Trade debtors - deposits	5 003 351
Investments	200 000 000
Working Capital	298 230 763

Financial problems or risks facing the municipality:

The working capital amounted to R298.2 million at the end of August 2022.

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

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	29 338	5 585	4 942	4 999	4 145	4 155	18 850	83 353	155 366	115 502	971	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 965	1 379	590	552	336	242	1 286	4 029	66 379	6 445	1	-
Receivables from Non-exchange Transactions - Property Rates	48 541	2 065	1 545	1 202	1 114	973	5 326	15 902	76 668	24 518	65	-
Receivables from Exchange Transactions - Waste Water Management	18 986	2 343	1 926	1 729	1 546	1 436	7 219	22 055	57 240	33 985	188	-
Receivables from Exchange Transactions - Waste Management	18 119	2 084	1 707	1 511	1 379	1 287	6 449	18 982	51 519	29 609	172	-
Receivables from Exchange Transactions - Property Rental Debtors	34	13	16	5	3	3	21	147	243	180	-	-
Interest on Arrear Debtor Accounts	1 083	142	151	172	178	191	1 331	13 669	16 917	15 541	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	-	-
Other	(18 760)	554	470	528	354	398	1 746	12 580	(2 130)	15 606	30	-
Total By Income Source	155 305	14 165	11 347	10 700	9 055	8 686	42 227	170 716	422 203	241 386	1 426	-
2021/22 - totals only	117 208	14 477	11 609	10 133	9 065	8 354	39 587	145 970	356 403	213 108	5 525	-
Debtors Age Analysis By Customer Group												
Government	16 672	289	87	24	1	-	-	-	17 072	25	-	-
Commercial	64 059	1 638	751	745	539	466	2 355	8 034	78 588	12 140	-	-
Households	77 600	12 195	10 465	9 890	8 472	8 188	39 634	161 485	327 929	227 670	1 426	-
Other	(3 025)	43	44	41	43	32	238	1 197	(1 386)	1 551	-	-
Total By Customer Group	155 305	14 165	11 347	10 700	9 055	8 686	42 227	170 716	422 203	241 386	1 426	-

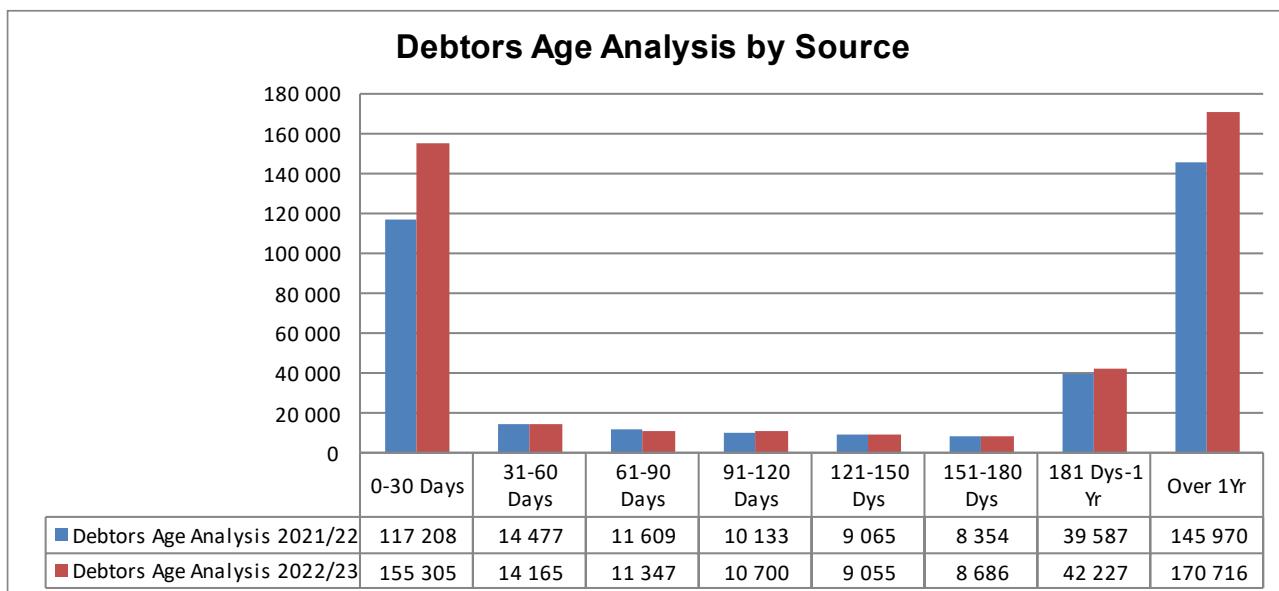
Monthly Budget Monitoring Report - August 2022

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 August 2022, an amount of R422.2 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R241.3 million outstanding for longer than 90 days. The annual tariffs were levied in July 2022 and are 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 August 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 Collection Ratio	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%	
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%	81,90%

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 - M02 August

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	94 504	-	-	-	-	-	-	-	94 504	86 723
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 825	-	-	-	-	-	-	-	8 825	7 520
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	37 274	3 286	-	-	-	-	-	-	40 559	23 730
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	140 603	3 286	-	-	-	-	-	0	143 889	117 973

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		Period of Investment	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
Name of institution & investment ID	R thousands							
Municipality Standard Bank	1 month			September 2022	6.475%	200 000 000	-	200 000 000
TOTAL INVESTMENTS AND INTEREST								200 000 000

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 - August 2022

2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2021/22		Monthly actual	Budget Year 2022/23				
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD %
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		338 824	358 290	358 290	2 219	132 731	132 731	-	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	498	498	498	-	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	-	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	194 821	194 821	4 521	4 521	4 521	-	245 947
Human Settlements Development Grant (Beneficiaries)		8 571	4 000	4 000	-	-	-	-	8 571
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		8 460	22 425	22 425	-	-	-	-	8 460
Integrated Transport Planning		600	-	-	-	-	-	-	600
Local Government Internship Grant		-	-	-	-	-	-	-	-
Community Library Service Grant		6 969	11 921	11 921	4 521	4 521	4 521	-	6 969
Community Development Workers (CDW) Operational Support Grant		94	94	94	-	-	-	-	94
George Integrated Public Transport Network Operations		217 587	154 868	154 868	-	-	-	-	217 587
Financial Management Capacity Building Grant		250	-	-	-	-	-	-	250
Municipal Accreditation and Capacity Building Grant		1 016	513	513	-	-	-	-	1 016
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	1 000	1 000	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant		400	-	-	-	-	-	-	400
Local Government Public Employment Support Grant		2 000	-	-	-	-	-	-	2 000
-		-	-	-	-	-	-	-	-
District Municipality:		120	-	-	-	-	-	-	120
Community Safety Plan Initiatives		120	-	-	-	-	-	-	120
-		-	-	-	-	-	-	-	-
Other grant providers:		1 148	-	-	-	-	-	-	1 148
Departmental Agencies and Accounts		1 148	-	-	-	-	-	-	1 148
-		-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	586 040	553 111	553 111	6 740	137 252	137 252	-	605 505
Capital Transfers and Grants									
National Government:		198 307	362 983	362 983	101 000	136 876	136 876	-	362 983
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	-	13 036	13 036	-	38 036
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	-	9 824	9 824	-	44 758
Public Transport Infrastructure Grant [Schedule 5B]		54 403	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	1 000	1 000	1 000	-	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	100 000	100 000	100 000	-	240 648
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		115	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
Provincial Government:		700	800	800	-	-	-	-	800
Development of Sport and Recreation facilities		700	800	800	-	-	-	-	800
-		-	-	-	-	-	-	-	-
District Municipality:		1 000	-	-	-	-	-	-	1 000
JDMA - Microprise Facilities at Paarltsdorp		1 000	-	-	-	-	-	-	1 000
-		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	200 007	363 783	363 783	101 000	136 876	136 876	-	364 783
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	786 046	916 894	916 894	107 740	274 128	274 128	-	970 288

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2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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	5 754	8 126	14 417	(6 290)	-43,6%	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	19	59	301	(243)	-80,5%	1 990	
Infrastructure Skills Development Grant [Schedule 5B]		5 885	6 000	6 000	425	795	908	(113)	-12,5%	6 000	
Local Government Financial Management Grant [Schedule 5B]		1 550	1 721	1 721	17	34	242	(208)	-86,0%	1 721	
Municipal Infrastructure Grant [Schedule 5B]		750	750	750	—	—	—	—	—	750	
Public Transport Network Grant [Schedule 5B]		137 837	154 369	154 369	5 293	7 239	12 965	(5 726)	-44,2%	154 369	
Regional Bulk Infrastructure Grant		1 500	—	—	—	—	—	—	—	—	
—		—	—	—	—	—	—	—	—	—	
Provincial Government:		233 458	194 821	194 821	22 855	23 620	26 846	(3 226)	-12,0%	194 821	
Human Settlements Development Grant (Beneficiaries)		3 271	4 000	4 000	809	809	—	809	#DIV/0!	4 000	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		8 460	22 425	22 425	1 017	1 017	1 815	(798)	-44,0%	22 425	
Integrated Transport Planning		600	—	—	—	—	—	—	—	—	
Community Library Service Grant		10 801	11 921	11 921	1 109	1 830	1 830	—	—	11 921	
Community Development Workers (CDW) Operational Support Grant		81	94	94	—	—	10	(10)	-100,0%	94	
George Integrated Public Transport Network Operations		205 945	154 868	154 868	19 900	19 900	23 104	(3 204)	-13,9%	154 868	
Financial Management Capacity Building Grant		193	—	—	—	—	—	—	—	—	
Municipal Accreditation and Capacity Building Grant		472	513	513	21	64	86	(21)	-25,0%	513	
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		2 780	1 000	1 000	—	—	—	—	—	1 000	
Western Cape Municipal Energy Resilience Grant		400	—	—	—	—	—	—	—	—	
Local Government Public Employment Support Grant		454	—	—	—	—	—	—	—	—	
Specify (Add grant description)		—	—	—	—	—	—	—	—	—	
District Municipality:		120	—	—	—	—	—	—	—	—	
Community Safety Plan Initiatives		120	—	—	—	—	—	—	—	—	
—		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Departmental Agencies and Accounts		—	—	—	—	—	—	—	—	—	
0		—	—	—	—	—	—	—	—	—	
Total operating expenditure of Transfers and Grants:		554 666	553 111	553 111	28 609	31 746	41 262	(9 516)	-23,1%	553 111	
Capital expenditure of Transfers and Grants											
National Government:		199 901	362 983	362 983	36 207	39 656	70 890	(31 234)	-44,1%	362 983	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	2	2	2 300	(2 298)	-99,9%	38 036	
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	4 961	8 104	8 391	(287)	-3,4%	44 758	
Energy Efficiency and Demand Side Management Grant		—	2 500	2 500	—	—	—	—	—	2 500	
Public Transport Network Grant [Schedule 5B]		55 998	37 041	37 041	3 426	3 732	9 980	(6 249)	-62,6%	37 041	
Regional Bulk Infrastructure Grant [Schedule 5B]		79 845	240 648	240 648	27 817	27 817	50 218	(22 401)	-44,6%	240 648	
Water Services Infrastructure Grant [Schedule 5B]		3 082	—	—	—	—	—	—	—	—	
Infrastructure Skills Development Grant [Schedule 5B]		114	—	—	—	—	—	—	—	—	
0		—	—	—	—	—	—	—	—	—	
Provincial Government:		—	800	800	—	—	—	—	—	800	
Development of Sport and Recreation facilities		—	800	800	—	—	—	—	—	800	
—		—	—	—	—	—	—	—	—	—	
District Municipality:		1 000	—	—	—	—	—	—	—	—	
JDMA - Microprise Facilities at Pacaltsdorp		1 000	—	—	—	—	—	—	—	—	
—		—	—	—	—	—	—	—	—	—	
Other grant providers:		596	—	—	—	—	—	—	—	—	
Departmental Agencies and Accounts		596	—	—	—	—	—	—	—	—	
Total capital expenditure of Transfers and Grants		201 498	363 783	363 783	36 207	39 656	70 890	(31 234)	-44,1%	363 783	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		756 163	916 894	916 894	64 816	71 402	112 152	(40 750)	-36,3%	916 894	

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2.8.6 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		16 007	16 886	16 886	1 427	2 847	2 814	33	1% 16 886
Pension and UIF Contributions		350	890	890	13	36	148	(112)	-76% 890
Medical Aid Contributions		229	407	407	26	52	68	(16)	-23% 407
Motor Vehicle Allowance		5 023	5 407	5 407	424	847	911	(64)	-7% 5 407
Cellphone Allowance		2 174	2 581	2 581	187	374	430	(56)	-13% 2 581
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		23 783	26 171	26 171	2 077	4 157	4 372	(215)	-5% 26 171
% increase	4		10,0%	10,0%					10,0%
Senior Managers of the Municipality									
Basic Salaries and Wages		8 805	9 345	9 285	638	1 275	1 547	(272)	-18% 9 285
Pension and UIF Contributions		983	1 206	1 206	26	53	201	(148)	-74% 1 206
Medical Aid Contributions		313	298	358	15	30	60	(30)	-50% 358
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		729	1 621	1 621	-	-	270	(270)	-100% 1 621
Motor Vehicle Allowance		452	514	514	33	66	86	(20)	-23% 514
Cellphone Allowance		116	157	157	19	37	26	11	40% 157
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		264	440	440	9	12	74	(62)	-84% 440
Payments in lieu of leave		112	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 773	13 581	13 581	740	1 473	2 264	(790)	-35% 13 581
% increase	4		15,4%	15,4%					15,4%
Other Municipal Staff									
Basic Salaries and Wages		351 784	440 981	442 088	30 431	59 725	73 449	(13 724)	-19% 442 088
Pension and UIF Contributions		62 016	72 821	72 821	5 626	11 202	12 137	(935)	-8% 72 821
Medical Aid Contributions		23 460	40 295	40 295	2 744	5 442	6 716	(1 275)	-19% 40 295
Overtime		62 553	59 289	59 349	5 981	6 069	9 892	(3 823)	-39% 59 349
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		15 748	16 874	16 874	1 327	2 669	2 812	(143)	-5% 16 874
Cellphone Allowance		1 601	1 679	1 699	146	287	284	3	1% 1 699
Housing Allowances		2 213	4 338	4 338	188	374	726	(352)	-48% 4 338
Other benefits and allowances		42 683	51 084	51 088	1 207	2 167	8 517	(6 350)	-75% 51 088
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		2 443	4 420	4 400	198	198	714	(516)	-72% 4 400
Post-retirement benefit obligations	2	22 883	22 360	22 360	668	691	2 039	(1 349)	-66% 22 360
Sub Total - Other Municipal Staff		587 383	714 140	715 311	48 517	88 822	117 286	(28 464)	-24% 715 311
% increase	4		21,6%	21,8%					21,8%
Total Parent Municipality		622 939	753 891	755 062	51 334	94 452	123 921	(29 469)	-24% 755 062
TOTAL SALARY, ALLOWANCES & BENEFITS		622 939	753 891	755 062	51 334	94 452	123 921	(29 469)	-24% 755 062
% increase	4		21,0%	21,2%					21,2%
TOTAL MANAGERS AND STAFF		599 156	727 721	728 892	49 257	90 295	119 549	(29 254)	-24% 728 892

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2.8.7 Overtime table per department

COMMUNITY SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
<u>Community Services</u>									
Beach Areas	20220703044998	10246202740000	Overtime:Non Structured	366 700	366 700	18 994	-	18 994	347 706
Cemeteries	20220703044995	10042202740000	Overtime:Non Structured	142 700	142 700	20 192	-	20 192	122 508
Client Services	20220703044973	10019202740000	Overtime:Non Structured	27 200	27 200	-	-	-	27 200
Dumping site	20220703044988	10602202740000	Overtime:Non Structured	241 500	241 500	23 364	-	23 364	218 136
Environmental Administration	20220703044960	10398202740000	Overtime:Non Structured	25 200	25 200	3 783	-	3 783	21 417
Parks and Gardens	20220703045010	10424202740000	Overtime:Non Structured	293 000	293 000	50 301	-	50 301	242 699
Public Toilets	20220703044984	10534202740000	Overtime:Non Structured	381 500	381 500	25 444	-	25 444	356 056
Refuse Removal	20220703044979	10770202740000	Overtime:Non Structured	4 607 800	4 607 800	636 966	34 430	602 536	3 970 834
Sport Maintenance	20220703044968	10385202740000	Overtime:Non Structured	28 900	28 900	-	-	-	28 900
Street Cleansing	20220703044980	10437202740000	Overtime:Non Structured	655 000	655 000	72 581	-	72 581	582 419
Swimming pool	20220703044961	10386202740000	Overtime:Non Structured	13 500	13 500	1 090	-	1 090	12 410
Sub-total: Community Services				6 783 000	6 783 000	852 716	34 430	818 286	5 930 284
<u>Protection Services</u>									
Drivers Licence	20220703044981	10783202740000	Overtime:Non Structured	184 200	184 200	23 529	-	23 529	160 671
Fire Services	20220703045025	10149202770000	Overtime:Night Shift	2 367 200	2 367 200	162 020	-	162 020	2 205 180
Fire Services	20220703044989	10149202740000	Overtime:Non Structured	457 200	457 200	35 046	-	35 046	422 155
Fire services	20220703045022	10149202750000	Overtime:Structured	1 213 900	1 213 900	62 761	-	62 761	1 151 139
Security Services	20220703045026	10700202770000	Overtime:Night Shift	138 400	138 400	8 992	-	8 992	129 408
Security Services	20220703044978	10700202740000	Overtime:Non Structured	1 512 000	1 512 000	134 336	-	134 336	1 377 664
Law Enforcement	20220703045008	10699202740000	Overtime:Non Structured	1 000 000	1 000 000	415 125	-	415 125	584 875
Traffic Law Enforcement	20220703045024	10754202770000	Overtime:Night Shift	157 400	157 400	14 529	-	14 529	142 871
Traffic Law Enforcement	20220703045015	10754202740000	Overtime:Non Structured	4 814 500	4 814 500	387 576	-	387 576	4 426 924
Traffic Vehicle Registration	20220703044994	10767202740000	Overtime:Non Structured	432 700	432 700	25 622	-	25 622	407 078
Traffic Vehicle Testing	20220703044967	10796202740000	Overtime:Non Structured	48 200	48 200	1 637	-	1 637	46 563
Sub-total: Protection Services				12 325 700	12 325 700	1 271 172	-	1 271 172	11 054 528
Total for Directorate			% SPENT						
						11,11%			

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ELECTROTECHNICAL SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Administration	20220703045001	10806202740000	Overtime:Non Structured	150 000	150 000	35 394	-	35 394	114 606
Distribution	20220703045003	10819202740000	Overtime:Non Structured	6 472 000	6 472 000	1 004 516	27 844	976 672	5 467 484
Fleet management	20220703044999	10932202740000	Overtime:Non Structured	123 200	123 200	4 348	-	4 348	118 852
			TOTAL	6 745 200	6 745 200	1 044 258	27 844	1 016 414	5 700 942
			% SPENT			15%			
CORPORATE SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Administration	20220703044970	10013202740000	Overtime:Non Structured	10 800	10 800	-	-	-	10 800
DMA Area	20220703044972	10014202740000	Overtime:Non Structured	16 700	16 700	4 166	1 110	3 056	12 534
Blanco Hall	20220703044971	10176202740000	Overtime:Non Structured	5 500	5 500	-	-	-	5 500
Civic Centre	20220703044997	10165202740000	Overtime:Non Structured	10 000	70 000	-	-	-	70 000
Conville Hall	20220703044993	10178202740000	Overtime:Non Structured	12 000	12 000	-	-	-	12 000
Thembalethu Hall	20220703044965	10204202740000	Overtime:Non Structured	16 800	16 800	-	-	-	16 800
Office of the Executive Mayor	20220703044990	10576202740000	Overtime:Non Structured	1 200	1 200	-	-	-	1 200
Social Services	20220703044958	10399202740000	Overtime:Non Structured	139 700	139 700	1 364	-	1 364	138 336
			TOTAL	212 700	272 700	5 530	1 110	4 420	267 170
			% SPENT			2%			

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CIVIL ENGINEERING SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Administration	20220703044951	10615202740000	Overtime:Non Structured	88 900	88 900	3 162	-	3 162	85 738
GIPTN	20220703044949	10687202740000	Overtime:Non Structured	88 900	-	3 308	-	3 308	-3 308
Laboratory Services	20220703044952	10564202740000	Overtime:Non Structured	70 000	70 000	458	-	458	69 542
Mechanial Workshop	20220703044996	10961202740000	Overtime:Non Structured	299 300	299 300	58 841	-	58 841	240 459
Sewerage Mainline	20220703044959	10521202740000	Overtime:Non Structured	5 800 000	5 800 000	543 856	17 208	526 648	5 256 144
Streets and Stormwater	20220703044954	10686202740000	Overtime:Non Structured	1 500 000	1 500 000	239 146	6 262	232 884	1 260 854
Water Contamination control	20220703045027	10563202770000	Overtime:Night Shift	418 000	418 000	23 911	-	23 911	394 089
Water Contamination control	20220703044957	10563202740000	Overtime:Non Structured	1 700 000	1 700 000	137 770	764	137 006	1 562 230
Water Contamination control	20220703045019	10563202750000	Overtime:Structured	400 000	400 000	22 960	-	22 960	377 040
Water Distribution	20220703044956	10848202740000	Overtime:Non Structured	5 749 000	5 749 000	484 269	351	483 918	5 264 731
Water Purification	20220703045029	10835202770000	Overtime:Night Shift	411 500	411 500	36 295	-	36 295	375 205
Water Purification	20220703044955	10835202740000	Overtime:Non Structured	2 100 000	2 100 000	208 931	-	208 931	1 891 069
Water Purification	20220703045021	10835202750000	Overtime:Structured	512 600	512 600	30 594	-	30 594	482 006
			TOTAL	19 138 200	19 049 300	1 793 501	24 585	1 768 915	17 255 799
			% SPENT			9%			
FINANCIAL SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Credit Control	20220703044985	10233202740000	Overtime:Non Structured	10 700	10 700	-	-	-	10 700
Creditors	20220703044991	10670202740000	Overtime:Non Structured	7 400	7 400	4 101	-	4 101	3 299
Income Section	20220703044987	10650202740000	Overtime:Non Structured	8 600	8 600	6 566	-	6 566	2 034
IT Services Network	20220703044962	10495202740000	Overtime:Non Structured	6 500	6 500	-	-	-	6 500
Stores	20220703044982	10330202740000	Overtime:Non Structured	65 700	65 700	6 026	-	6 026	59 674
			TOTAL	98 900	98 900	16 692	-	16 692	82 208
			% SPENT			17%			

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HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT									
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Housing Administration	20220703045002	10220202740000	Overtime:Non Structured	382 400	382 400	34 156	-	34 156	348 244
IDP/PMS	20220703045011	10017202740000	Overtime:Non Structured	10 000	10 000	-	-	-	10 000
Local Economic Development	20220703045012	10736202740000	Overtime:Non Structured	30 000	30 000	534	-	534	29 466
Planning	20220703045009	10592202740000	Overtime:Non Structured	10 000	10 000	-	-	-	10 000
			TOTAL	432 400	432 400	34 690	-	34 690	397 710
			% SPENT			8%			

MUNICIPAL MANAGER									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual	Available
Office of the Municipal Manager	20220703045013	10631202740000	Overtime:Non Structured	28 000	28 000	-	-	-	28 000
			TOTAL	28 000	28 000	-	-	-	28 000
			% SPENT			0%			
			GRAND TOTAL	45 764 100	45 735 200	5 018 559	87 969	4 930 590	40 716 641
			% SPENT			10,97%			

Notes:

- An amount of **R5 018 559** has been paid out to date, which constitutes 10.97% of the budget.

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2.8.9 Deviations – August 2022

YEAR	MONTH	DIRECTORATE	SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
2022	AUG	FINANCIAL SERVICES	Third party payments	Pay At Services	R480 000,00	20220703046092	Third Party Payments	Impossible to follow the official procurement process. The new services provider and Solvem are currently addressing integration issues.	
2022	AUG	CIVIL ENGINEERING SERVICES	Annual license and software maintenance agreement	IMQS	R39 359,57	20220703042699	Consultants and Professional Services	sole supplier. The licensing to be kept up to date annually and to ensure the package remains operable for the purpose of planning current and future road projects.	
2022	AUG	CORPORATE SERVICES	Local Government Law Library Sets	LexisNexis	R7 641,18	20220703046453	Printing, Publications and Books	Sole supplier. LexisNexis is the sole distributor of this specific publication.	
2022	AUG	CORPORATE SERVICES	Training for EOV	Nelson Mandela Bay Municipality:Traffic Training College	R30 864,00	20220703042660	Consultants and Professional Services	Impossible to follow the official procurement process. No training may be	

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YEAR	MONTH	DIRECTORATE	SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
								undertaken at private colleges.	
2022	AUG	COMMUNITY SERVICES	Firefighting pumps	Marce Fire Fighting Technology	R466 433,18	20220703042429	Property, Plant and Equipment	Sole supplier. Marce Fire Fighting is the sole supplier of Ziegler firefighting pumps in SA.	
2022	AUG	COMMUNITY SERVICES	Calibration of the Lion 700 breathalysers	Alco-Safe	R19 987,00	20220704043011	Maintenance of equipment	Impossible to follow the official procurement process. Alco-Safe is the only company that can assist with the calibration.	
2022	AUG	COMMUNITY SERVICES	Hiring of skips	Just Breeze	R215 050,00	20220703042601	Refuse Removal	Impossible to follow the official procurement process. The municipality already hire a skip truck from Just Breeze under tender PS012/2020.	
			TOTAL	1 259 334,93					

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

August 2022

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
August 2022		OPENING BALANCE			5736.23
01 08 2022	Interest Received		9.70		
		CLOSING BALANCE			5745.93

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QUALITY CERTIFICATE

, 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 **August 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 14/09/2022