

Monthly Budget Monitoring Report October 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 October 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 November 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 October 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)	227 940	795 508	733 242
Actual	166 628	882 040	673 986
Shadows	114 066	0	60 233
Variance to SDBIP	61 312	86 532	-59 257
% Variance to SDBIP	-27%	11%	-8%
% of Adjusted budget 22/23	21%	27%	23%
% of Adjusted budget 22/23 including shadows	35%	27%	26%

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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	138 210 189	142 280 747	4 070 557	3%
Service Charges – Electricity	962 606 700	962 606 700	265 247 119	243 904 910	(21 342 209)	-8%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> Electricity consumption decreased by 9% from the prior month and are 11% down in comparison to October 2021 due to increased levels of loadshedding. There was a 10% year-to-date reduction in bulk purchases in terms of consumption, and the bulk purchases basis did not significantly increase in comparison to last year the same time. 					
Service Charges – Water	167 445 000	167 445 000	46 426 279	52 516 082	6 089 803	13%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> There was an 4% increase in water consumption in comparison to October 2021. An average tariff increases of 10% was approved and implemented from 1 July 2022. In addition, 6kl water per 30-day period are granted free of charge to all households. The tariff structure was designed to charge higher levels of consumption at a higher rate per kilolitre. 					
Service Charges – Sewerage	159 335 000	159 335 000	52 769 307	50 793 768	(1 975 539)	-4%
Service Charges – Refuse Removal	128 302 000	128 302 000	42 163 586	48 855 999	6 692 413	16%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> There are currently various revenue enhancement and revenue completeness activities that are taking place in the form of site inspections to ensure that all accounts are correctly billed. 					
Fines, Penalties and Forfeits	83 680 000	83 680 000	3 336 616	3 849 713	513 097	15%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> Revenue collection measures that are in place are proving to be effective. More revenue is being received than anticipated. 					

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Licences or permits	3 863 334	3 863 334	1 287 780	1 104 211	(183 569)	-14%
	Reason for variance: There were less drivers/learner licence and PDP applications than anticipated.					
Income for Agency Services	16 617 000	16 617 000	5 539 000	6 404 291	865 291	16%
	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	3 621 680	3 034 837	(586 843)	-16%
	Reason for variance:					
	<ul style="list-style-type: none"> • Debit raising for Operating lease contracts was processed. The SDBIP projections need to be amended. 					
Grants and Subsidies Received – Capital	370 399 117	370 399 117	57 505 000	106 292 506	48 787 506	85%
	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	553 091 041	137 461 554	171 993 121	34 531 567	25%
	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
Interest Earned – External Investment	57 219 045	57 219 045	8 195 421	9 276 668	1 081 247	13%
	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. 					
Interest Earned – Outstanding Debtors	9 060 560	9 060 560	2 123 996	3 069 659	945 663	45%
	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	7 324 383	7 609 275	284 893	4%
GIPTN Fare Revenue	82 819 182	82 819 182	19 429 559	19 415 247	(14 312)	0%
Sale of Erven	6 100 000	6 100 000	1 196 333	1 037 467	(158 865)	-13%
	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. 					
Development Charges	15 644 000	15 644 000	3 670 116	10 701 627	7 031 511	192%
	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. Projections will be revised. 					
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	795 507 917	882 040 018	86 532 101	11%
% of Annual Budget Billed	27%					

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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	728 525 632	221 982 230	187 553 326	(34 428 904)	-16%
	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	8 743 612	8 292 271	(451 341)	-5%
Contracted Services	587 110 243	592 151 506	165 382 661	153 615 860	(11 766 801)	-7%
	Reason for variance: <ul style="list-style-type: none"> • The VOC Operating Company account is paid one month in arrears. 					
Bulk Purchases	667 159 159	667 159 159	198 754 064	198 790 726	36 662	0%
Operating Leases	4 816 347	3 730 347	1 297 694	854 162	(443 532)	-34%
	Reason for variance: <ul style="list-style-type: none"> • Accounts are paid one month in arrears. SDBIP projections need to be amended. 					
Operational Cost	171 368 455	172 008 140	51 096 742	30 967 575	(20 129 167)	-39%
	Reason for variance: <ul style="list-style-type: none"> • GIPTN: The SDBIP projection for Vehicle tracking needs to be amended. 					
Depreciation & Amortisation	158 810 336	158 810 336	52 936 840	52 935 980	(860)	0%
Loss on Disposal of PPE	46 171 000	46 171 000	-	(188 560)	(188 560)	No Planned Spend

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Bad Debts	122 257 000	122 257 000	5 202 790	4 369 977	(832 813)	-16%
	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. 					
Transfers and Subsidies Paid	42 636 400	43 613 997	-	3 392 854	3 392 854	No Planned Spend
Inventory Consumed	272 853 386	273 402 386	25 986 749	31 631 421	5 644 672	22%
	Reason for variance: <ul style="list-style-type: none"> The variance is due to accelerated spending on procurement of materials and supplies for the maintenance at the Water Treatment works. 					
Interest Expense	40 950 003	40 950 003	-	(800)	(800)	0%
Total Expenditure	2 868 023 514	2 874 950 176	733 242 345	673 985 591	(59 256 753)	-8%
% of Annual Budget Spent				23%		

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Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
Municipal Manager	215 000	215 000	-	53 548	53 548	0%
Corporate Services	6 630 000	6 630 000	2 664 700	1 402 206	(1 262 494)	-47%
	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	195 464 833	136 723 155	(58 741 678)	-30%
	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	20 078 913	11 982 994	(8 095 919)	-40%
	Reason for variance: <ul style="list-style-type: none"> The following projects: New 20mva transformers – Glenwood; Thembaletu/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. 					

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
Human Settlements, Planning and Development and Property Management	13 611 000	14 036 225	453 250	339 233	(114 017)	-25%
	Reason for variance: <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 to be transferred to upgrading Masakhane mall project. • Upgrading of York Hostel: Contractors submitted cost estimates by 10 October - appointment to be finalised. 					
Community Services	64 044 002	65 625 426	8 368 805	15 369 305	7 000 500	84%
	Reason for variance: <ul style="list-style-type: none"> • Some purchase of vehicles has been completed under (Cemeteries, Parks, Cleansing and Fire Services sections) and other projects are ahead of schedule (up to October 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. 					
Financial Services	2 767 000	2 767 000	910 000	757 665	(152 335)	-17%
	Reason for variance: <ul style="list-style-type: none"> • Considering the projects that are behind schedule according to the SDBIP, orders amounting to R517 690 have been placed for the Bakkie- credit control; Bakkie – stores and carport for forklift. Delivery is expected in November. 					
Total Budget	787 983 236	802 259 788	227 940 501	166 628 106	(61 312 395)	-27%

% of Annual Budget Spent

21%

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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	25 618 209,72	47 354 000,00	- 21 735 790,28	-45,9	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	31 481 751,42	19 247 000,00	12 234 751,42	63,6	In process	Construction that relates to the upgrading of Market Street ,and Tabata street are ongoing. Practical completion is set for December 2022 / January 2023. The rest of the rehabilitation programme will get rolled out later in the financial year, subject to securing of sufficient budget.	None for now	No challenges at this stage
3	20220703041196	DANIEL GREEFF/RASMUS ESTERHYSEN	THEMBALETHU/BALLOTS BAY 66/11KV SUBSTATION	33 074 783,00	33 074 783,00	2 456 088,80	6 000 000,00	- 3 543 911,20	-59,1	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 process	Administration to assit. consultant to submit plans to town planning for approval. Item to council for approval in parallel
4	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
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	BSC Stage	None for now	No challenges at this stage

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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	GWAING SEWER TREATMENT - REINSTATE 3.5ML	18 000 000,00	18 196 710,00	1 883 938,09	5 166 668,00	- 3 282 729,91	-63,5	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. Updated programme and cash-flow received and indicates full expenditure of committed funds for this financial year.
7	20210702092539	LIONEL DANIELS	ROOIDRAAI ROAD: REPAIRS TO SLIP FAILURE	18 000 000,00	18 000 000,00	-	2 500 000,00	- 2 500 000,00	-100,0	Procurement	Term tender appointments finalised. Quotations being sought with the 8 successful tenderers to make an appointment asap.	Slight delay while quotation documents finalised.	We will potentially roll-out Phase 2 earlier to meet expenditure targets for financial year. Term quotations documentation being prepared, being reviewed by consultant and Client for clarification meeting.
8	20211201122538	LINDSAY MOOIMAN/ GERARD DE SWARDT/ ANDRE SCHEEPERS	UPGRADING OF MEUL STREET PUMPSTATION	17 606 957,00	17 606 957,00	11 671 632,66	17 606 957,00	- 5 935 324,34	-33,7	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 process commenced.
9	20220703042190	ADRIAN VAN MOLENDORFF		15 476 626,00	15 476 626,00	196 213,45	350 000,00	- 153 786,55	-43,9	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. Still not resolved. All documentation submitted, appraisal date awaited. Monday meeting delayed	Road Resear tender will be used to allow construction to proceed as fast as possible. Project now totally dependent on positive MIG appraisal. Municipality bringing in backup projects to try and mitigate any Grant expenditure shortfalls. Item prepared
9	20220703042193	ADRIAN VAN MOLENDORFF	UPGRADING THEMBALETHU ROADS (MIG)	1 434 783,00	1 434 783,00	-	-	-	0,0				
10	20200705115572	DANIEL GREEFF/RASMUS ESTERHUYSEN	NEW 20MVA TRANSFORMERS - GLENWOOD	15 000 000,00	15 000 000,00	-	8 500 000,00	- 8 500 000,00	-100,0	First TRF ordered/ Contractor appointment	Appointment Stage	None for now	No challenges at this stage
Totals				195 200 108,00	195 396 818,00	48 981 102,71	59 370 625,00	-10 389 522,29	-17,5				

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
					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
				Cash and cash equivalents	327 148 562	201 401 252
				Unspent Conditional Grants	176 408 314	50 116 404
				Overdraft	-	-
				Short Term Investments	400 000 000	500 000 000
				Total Annual Operational Expenditure	447 063 896	615 097 396
<p>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 brought forward.</p>						
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2,12	2,45
				Current Assets	1 118 372 439	1 082 713 175
				Current Liabilities	528 059 427	441 878 648
<p>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 brought forward.</p>						

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Liquidity Management

		NORM		QUARTER 1 ENDING SEP 2022	YTD OCT 2022	
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
				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). The ratio has improved from 1,65:1 to 1,88:1. 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 - M04 October

Description	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									
Financial Performance									
Property rates	347 220	370 853	370 853	30 089	142 281	123 618	18 663	15%	370 853
Service charges	1 240 686	1 417 689	1 417 689	103 138	396 071	472 563	(76 492)	-16%	1 417 689
Investment revenue	15 419	57 219	57 219	2 659	9 277	17 761	(8 484)	-48%	57 219
Transfers and subsidies	571 845	553 091	553 091	63 923	171 993	173 524	(1 531)	-1%	553 091
Other own revenue	214 844	479 053	479 053	(114)	56 126	52 769	3 357	6%	479 053
Total Revenue (excluding capital transfers and contributions)	2 390 015	2 877 904	2 877 904	199 695	775 748	840 235	(64 487)	-8%	2 877 904
Employee costs	599 156	727 721	728 526	48 657	187 553	239 122	(51 568)	-22%	728 526
Remuneration of Councillors	23 783	26 171	26 171	2 091	8 292	8 744	(451)	-5%	26 171
Depreciation & asset impairment	166 335	158 810	158 810	12 146	52 936	52 937	(1)	-0%	158 810
Finance charges	36 701	40 950	40 950	(1)	(1)	-	(1)	#DIV/0!	40 950
Materials and bulk purchases	696 851	940 013	940 562	52 418	230 422	251 282	(20 860)	-8%	940 562
Transfers and subsidies	87 691	42 636	43 614	607	3 393	14 724	(11 331)	-77%	43 614
Other expenditure	782 716	931 723	936 318	66 032	191 390	272 949	(81 560)	-30%	936 318
Total Expenditure	2 393 233	2 868 024	2 874 950	181 950	673 986	839 757	(165 771)	-20%	2 874 950
Surplus/(Deficit)	(3 218)	9 881	2 954	17 745	101 762	478	101 284	21188%	2 954
Transfers and subsidies - capital (monetary alloc	214 630	370 399	370 399	66 637	106 293	123 466	(17 174)	-14%	370 399
Contributions & Contributed assets	27 412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	238 824	380 280	373 353	84 382	208 054	123 944	84 110	68%	373 353
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	238 824	380 280	373 353	84 382	208 054	123 944	84 110	68%	373 353
Capital expenditure & funds sources									
Capital expenditure	452 598	787 983	802 260	46 975	166 628	225 986	(59 358)	-26%	802 260
Capital transfers recognised	195 852	323 088	323 088	28 104	96 558	129 991	(33 433)	-26%	323 088
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	124 294	307 044	312 312	13 456	45 400	65 800	(20 401)	-31%	312 312
Internally generated funds	132 452	157 851	166 860	5 416	24 671	30 195	(5 525)	-18%	166 860
Total sources of capital funds	452 598	787 983	802 260	46 975	166 628	225 986	(59 358)	-26%	802 260
Financial position									
Total current assets	970 416	1 508 896	1 494 131		1 082 713				1 494 131
Total non current assets	3 440 496	4 211 513	4 225 789		3 506 320				4 225 789
Total current liabilities	471 812	979 193	985 632		441 879				985 632
Total non current liabilities	529 917	922 944	922 944		529 918				922 944
Community wealth/Equity	3 409 182	3 818 271	3 811 344		3 617 237				3 811 344
Cash flows									
Net cash from (used) operating	410 774	502 695	495 768	100 389	322 863	322 863	-		495 768
Net cash from (used) investing	(448 156)	(818 271)	(832 547)	(46 855)	(214 495)	195 699	410 193	210%	(832 547)
Net cash from (used) financing	(39 703)	347 937	347 937	496	498	53 560	53 062	99%	347 937
Cash/cash equivalents at the month/year end	592 536	624 897	603 694	-	701 401	1 164 657	463 256	40%	603 694
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	130 078	16 443	15 759	10 499	9 509	9 505	43 277	177 130	412 200
Creditors Age Analysis									
Total Creditors	102 946	426	389	103	107	-	-	-	103 971

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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) - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		620 026	454 694	454 694	34 597	158 548	148 606	9 942	7%	454 694
Executive and council		9 480	4	4	-	-	1	(1)	-100%	4
Finance and administration		610 547	454 690	454 690	34 597	158 548	148 605	9 943	7%	454 690
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		107 899	124 134	124 134	3 481	10 965	15 651	(4 686)	-30%	124 134
Community and social services		17 411	20 631	20 631	1 104	5 002	6 786	(1 784)	-26%	20 631
Sport and recreation		1 217	3 698	3 698	107	241	1 222	(981)	-80%	3 698
Public safety		72 423	80 770	80 770	713	3 078	1 331	1 747	131%	80 770
Housing		16 845	18 870	18 870	1 557	2 643	6 257	(3 613)	-58%	18 870
Health		3	165	165	-	-	55	(55)	-100%	165
<i>Economic and environmental services</i>		448 045	497 858	497 858	82 896	152 482	164 524	(12 042)	-7%	497 858
Planning and development		12 839	12 727	12 727	1 039	5 194	4 198	996	24%	12 727
Road transport		434 682	485 128	485 128	81 857	147 287	160 324	(13 037)	-8%	485 128
Environmental protection		524	4	4	0	1	1	(0)	-20%	4
<i>Trading services</i>		1 455 875	2 171 270	2 171 270	145 345	560 028	634 824	(74 796)	-12%	2 171 270
Energy sources		864 157	1 042 224	1 042 224	66 325	265 014	344 428	(79 414)	-23%	1 042 224
Water management		230 839	647 206	647 206	37 456	116 566	138 383	(21 817)	-16%	647 206
Waste water management		203 138	305 629	305 629	28 948	108 086	97 175	10 911	11%	305 629
Waste management		157 740	176 212	176 212	12 616	70 362	54 838	15 524	28%	176 212
<i>Other</i>	4	213	347	347	14	17	96	(79)	-82%	347
Total Revenue - Functional	2	2 632 058	3 248 303	3 248 303	266 332	882 040	963 701	(81 661)	-8%	3 248 303
Expenditure - Functional										
<i>Governance and administration</i>		350 041	457 468	458 590	37 428	112 431	141 062	(28 631)	-20%	458 590
Executive and council		70 428	74 652	74 652	4 152	16 598	21 452	(4 854)	-23%	74 652
Finance and administration		267 099	363 877	364 998	31 451	92 223	113 323	(21 100)	-19%	364 998
Internal audit		12 514	18 940	18 940	1 825	3 610	6 287	(2 677)	-43%	18 940
<i>Community and public safety</i>		267 091	305 171	310 716	16 670	59 009	80 384	(21 375)	-27%	310 716
Community and social services		49 490	63 143	62 221	3 656	13 755	20 151	(6 397)	-32%	62 221
Sport and recreation		32 197	37 270	37 455	2 939	8 866	11 948	(3 082)	-26%	37 455
Public safety		132 302	146 121	145 462	5 574	21 312	27 188	(5 877)	-22%	145 462
Housing		48 853	52 514	59 456	4 081	13 349	19 055	(5 706)	-30%	59 456
Health		4 249	6 123	6 123	419	1 727	2 042	(314)	-15%	6 123
<i>Economic and environmental services</i>		498 899	520 745	520 135	30 558	114 260	173 267	(59 007)	-34%	520 135
Planning and development		32 963	43 528	41 843	2 600	10 691	13 891	(3 201)	-23%	41 843
Road transport		463 347	473 619	474 729	27 560	102 435	158 198	(55 763)	-35%	474 729
Environmental protection		2 589	3 598	3 563	398	1 134	1 177	(44)	-4%	3 563
<i>Trading services</i>		1 261 464	1 567 278	1 568 012	96 119	383 905	439 289	(55 384)	-13%	1 568 012
Energy sources		753 909	839 398	839 383	54 471	241 485	277 063	(35 578)	-13%	839 383
Water management		164 668	392 324	392 324	13 113	49 534	51 748	(2 214)	-4%	392 324
Waste water management		224 467	234 226	234 225	20 278	65 872	76 772	(10 900)	-14%	234 225
Waste management		118 420	101 329	102 080	8 257	27 014	33 706	(6 692)	-20%	102 080
<i>Other</i>		15 738	17 361	17 497	1 176	4 380	5 754	(1 374)	-24%	17 497
Total Expenditure - Functional	3	2 393 233	2 868 024	2 874 950	181 950	673 986	839 757	(165 771)	-20%	2 874 950
Surplus/ (Deficit) for the year		238 824	380 280	373 353	84 382	208 054	123 944	84 110	68%	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) - M04 October

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										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		14 555	16 192	16 192	914	3 734	5 306	(1 572)	-29,6%	16 192
Vote 3 - Corporate Services		2 372	2 930	2 930	79	805	850	(45)	-5,3%	2 930
Vote 4 - Corporate Services		11 631	2 520	2 520	2	6	771	(766)	-99,2%	2 520
Vote 5 - Community Services		4 757	7 365	7 365	247	756	2 444	(1 688)	-69,1%	7 365
Vote 6 - Community Services		245 273	277 788	277 788	1 718	81 231	61 720	19 511	31,6%	277 788
Vote 7 - Community Services		805	1 038	1 038	35	125	346	(221)	-63,8%	1 038
Vote 8 - Civil Engineering Services		440 085	1 017 851	1 017 851	108 222	271 603	257 230	14 373	5,6%	1 017 851
Vote 9 - Civil Engineering Services		410 020	401 295	401 295	52 277	93 584	133 765	(40 181)	-30,0%	401 295
Vote 10 - Electro-technical Services		866 156	1 044 462	1 044 462	66 532	265 282	345 174	(79 892)	-23,1%	1 044 462
Vote 11 - Financial Services		359 922	384 537	384 537	31 017	145 069	128 703	16 366	12,7%	384 537
Vote 12 - Financial Services		239 369	52 833	52 833	2 695	9 353	16 299	(6 946)	-42,6%	52 833
Vote 13 - Human Settlements, Planning and Development		31 626	39 492	39 492	2 595	10 491	11 092	(600)	-5,4%	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	266 332	882 040	963 701	(81 661)	-8,5%	3 248 303
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	21 850	28 410	28 410	2 386	5 891	9 448	(3 557)	-37,6%	28 410
Vote 2 - Corporate Services		58 990	72 286	71 584	4 484	16 774	23 304	(6 530)	-28,0%	71 584
Vote 3 - Corporate Services		34 578	40 102	41 104	3 024	10 142	13 664	(3 522)	-25,8%	41 104
Vote 4 - Corporate Services		88 465	94 136	93 836	5 682	22 267	27 766	(5 499)	-19,8%	93 836
Vote 5 - Community Services		62 102	68 661	68 661	5 572	16 732	22 173	(5 441)	-24,5%	68 661
Vote 6 - Community Services		267 396	291 551	291 531	16 809	60 683	75 598	(14 915)	-19,7%	291 531
Vote 7 - Community Services		708	880	900	59	221	298	(77)	-25,9%	900
Vote 8 - Civil Engineering Services		421 303	683 084	681 885	47 725	138 713	146 959	(8 245)	-5,6%	681 885
Vote 9 - Civil Engineering Services		442 989	436 054	437 253	14 326	84 549	145 749	(61 200)	-42,0%	437 253
Vote 10 - Electro-technical Services		780 345	870 685	870 685	56 277	248 779	287 479	(38 700)	-13,5%	870 685
Vote 11 - Financial Services		63 207	104 050	110 987	7 619	23 382	34 591	(11 209)	-32,4%	110 987
Vote 12 - Financial Services		44 035	72 533	72 523	10 270	18 539	18 214	326	1,8%	72 523
Vote 13 - Human Settlements, Planning and Development		90 462	105 593	105 593	7 717	27 313	34 514	(7 202)	-20,9%	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	181 950	673 986	839 757	(165 771)	-19,7%	2 874 950
Surplus/ (Deficit) for the year	2	250 142	380 280	373 353	84 382	208 054	123 944	84 110	67,9%	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) - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		347 220	370 853	370 853	30 089	142 281	123 618	18 663	15%	370 853
Service charges - electricity revenue		824 087	962 607	962 607	61 295	243 905	320 869	(76 964)	-24%	962 607
Service charges - water revenue		172 019	167 445	167 445	16 701	52 516	55 815	(3 299)	-6%	167 445
Service charges - sanitation revenue		134 398	159 335	159 335	12 751	50 794	53 112	(2 318)	-4%	159 335
Service charges - refuse revenue		110 182	128 302	128 302	12 392	48 856	42 767	6 089	14%	128 302
Rental of facilities and equipment		5 257	4 741	4 741	180	3 035	1 550	1 484	96%	4 741
Interest earned - external investments		15 419	57 219	57 219	2 659	9 277	17 761	(8 484)	-48%	57 219
Interest earned - outstanding debtors		9 637	9 061	9 061	1 042	3 070	3 020	49	2%	9 061
Dividends received		12 183	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		86 511	83 680	83 680	899	3 850	2 311	1 539	67%	83 680
Licences and permits		1 842	3 863	3 863	254	1 104	1 288	(184)	-14%	3 863
Agency services		13 429	16 617	16 617	(11 997)	6 404	4 154	2 250	54%	16 617
Transfers and subsidies		571 845	553 091	553 091	63 923	171 993	173 524	(1 531)	-1%	553 091
Other revenue		74 933	130 097	130 097	9 508	38 764	40 445	(1 682)	-4%	130 097
Gains		11 053	230 994	230 994	-	(100)	-	(100)	#DIV/0!	230 994
Total Revenue (excluding capital transfers and contributions)		2 390 015	2 877 904	2 877 904	199 695	775 748	840 235	(64 487)	-8%	2 877 904
Expenditure By Type										
Employee related costs		599 156	727 721	728 526	48 657	187 553	239 122	(51 568)	-22%	728 526
Remuneration of councillors		23 783	26 171	26 171	2 091	8 292	8 744	(451)	-5%	26 171
Debt impairment		96 811	122 257	122 257	1 771	6 141	19 648	(13 508)	-69%	122 257
Depreciation & asset impairment		166 335	158 810	158 810	12 146	52 936	52 937	(1)	0%	158 810
Finance charges		36 701	40 950	40 950	(1)	(1)	-	(1)	#DIV/0!	40 950
Bulk purchases - electricity		612 348	667 159	667 159	42 456	198 791	222 386	(23 596)	-11%	667 159
Inventory consumed		84 503	272 853	273 402	9 962	31 631	28 895	2 736	9%	273 402
Contracted services		534 461	587 110	592 152	49 201	153 616	195 825	(42 209)	-22%	592 152
Transfers and subsidies		87 691	42 636	43 614	607	3 393	14 724	(11 331)	-77%	43 614
Other expenditure		150 500	176 185	175 738	15 060	31 822	57 476	(25 654)	-45%	175 738
Losses		944	46 171	46 171	-	(189)	-	(189)	#DIV/0!	46 171
Total Expenditure		2 393 233	2 868 024	2 874 950	181 950	673 986	839 757	(165 771)	-20%	2 874 950
Surplus/(Deficit)										
(National / Provincial and District)		(3 218)	9 881	2 954	17 745	101 762	478	101 284	0	2 954
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Educational Institutions)		214 630	370 399	370 399	66 637	106 293	123 466	(17 174)	(0)	370 399
Transfers and subsidies - capital (in-kind - all)		27 355	-	-	-	-	-	-	-	-
		58	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		238 824	380 280	373 353	84 382	208 054	123 944			373 353
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		238 824	380 280	373 353	84 382	208 054	123 944			373 353
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		238 824	380 280	373 353	84 382	208 054	123 944			373 353
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		238 824	380 280	373 353	84 382	208 054	123 944			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) - M04 October

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									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		33	125	125	-	54	-	54	#DIV/0!	125
Vote 2 - Corporate Services		-	300	300	-	-	-	-	-	300
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	280	280	-	14	60	(46)	-76%	280
Vote 5 - Community Services		439	4 068	4 402	74	713	567	146	26%	4 402
Vote 6 - Community Services		36	14 278	14 244	1 284	1 544	2 890	(1 346)	-47%	14 244
Vote 7 - Community Services		-	1 426	1 661	-	-	284	(284)	-100%	1 661
Vote 8 - Civil Engineering Services		133 984	212 920	213 292	24 127	75 343	85 178	(9 835)	-12%	213 292
Vote 9 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
Vote 10 - Electro-technical Services		18 141	40 459	40 459	2 744	3 918	9 286	(5 368)	-58%	40 459
Vote 11 - Financial Services		277	435	455	4	371	114	257	226%	455
Vote 12 - Financial Services		375	1 250	1 250	24	234	-	234	#DIV/0!	1 250
Vote 13 - Human Settlements, Planning and Development and Property Management		4 378	10 164	10 273	-	50	1 318	(1 268)	-96%	10 273
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	157 663	285 704	286 740	28 256	82 241	99 698	(17 458)	-18%	286 740
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		17	90	90	-	-	-	-	-	90
Vote 2 - Corporate Services		619	4 115	4 220	286	851	775	76	10%	4 220
Vote 3 - Corporate Services		-	1 909	1 804	2	515	444	71	16%	1 804
Vote 4 - Corporate Services		637	26	26	-	21	26	(5)	-19%	26
Vote 5 - Community Services		6 715	10 998	11 017	2 044	2 439	1 393	1 045	75%	11 017
Vote 6 - Community Services		13 864	30 745	31 622	544	9 891	4 374	5 517	126%	31 622
Vote 7 - Community Services		-	2 530	2 680	46	783	111	672	606%	2 680
Vote 8 - Civil Engineering Services		234 628	332 656	343 243	14 695	61 363	106 229	(44 867)	-42%	343 243
Vote 9 - Civil Engineering Services		13	3 054	3 054	-	17	467	(449)	-96%	3 054
Vote 10 - Electro-technical Services		35 589	111 627	112 938	926	8 065	11 842	(3 777)	-32%	112 938
Vote 11 - Financial Services		1 108	982	962	97	153	375	(222)	-59%	962
Vote 12 - Financial Services		112	100	100	-	-	-	-	-	100
Vote 13 - Human Settlements, Planning and Development and Property Management		1 634	3 447	3 763	79	289	252	38	15%	3 763
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	294 935	502 279	515 520	18 719	84 387	126 288	(41 900)	-33%	515 520
Total Capital Expenditure	3	452 598	787 983	802 260	46 975	166 628	225 986	(59 358)	-26%	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) - M04 October

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									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		4 597	9 114	10 365	1 644	3 381	947	2 434	257%	10 365
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4 581	9 039	10 290	1 644	3 360	947	2 413	255%	10 290
Internal audit		16	75	75	-	20	-	20	#DIV/0!	75
<i>Community and public safety</i>		17 838	50 175	51 175	1 408	4 058	9 340	(5 282)	-57%	51 175
Community and social services		3 203	7 721	7 728	777	1 950	1 238	712	57%	7 728
Sport and recreation		5 127	11 348	11 252	273	335	1 851	(1 516)	-82%	11 252
Public safety		4 954	25 125	25 716	323	1 704	5 467	(3 763)	-69%	25 716
Housing		4 272	4 182	4 679	33	59	234	(175)	-75%	4 679
Health		282	1 800	1 800	2	10	550	(540)	-98%	1 800
<i>Economic and environmental services</i>		114 005	141 333	141 524	16 409	49 346	38 773	10 573	27%	141 524
Planning and development		598	10 238	10 350	73	238	1 452	(1 214)	-84%	10 350
Road transport		113 273	131 095	131 173	16 336	49 107	37 320	11 787	32%	131 173
Environmental protection		134	-	-	-	-	-	-	-	-
<i>Trading services</i>		315 923	587 124	598 976	27 514	109 800	176 922	(67 122)	-38%	598 976
Energy sources		53 699	151 116	151 658	3 670	11 983	21 121	(9 138)	-43%	151 658
Water management		83 748	256 052	266 202	10 308	44 776	78 885	(34 109)	-43%	266 202
Waste water management		169 848	161 758	162 666	12 031	43 321	75 570	(32 250)	-43%	162 666
Waste management		8 628	18 198	18 450	1 505	9 720	1 345	8 375	623%	18 450
<i>Other</i>		235	237	221	-	44	5	40	878%	221
Total Capital Expenditure - Functional Classification	3	452 598	787 983	802 260	46 975	166 628	225 986	(59 358)	-26%	802 260
Funded by:										
National Government		195 807	320 468	320 468	28 104	96 550	129 791	(33 240)	-26%	320 468
Provincial Government		45	1 620	1 620	-	8	200	(193)	-96%	1 620
District Municipality		-	1 000	1 000	-	-	-	-	-	1 000
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		195 852	323 088	323 088	28 104	96 558	129 991	(33 433)	-26%	323 088
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	124 294	307 044	312 312	13 456	45 400	65 800	(20 401)	-31%	312 312
Internally generated funds		132 452	157 851	166 860	5 416	24 671	30 195	(5 525)	-18%	166 860
Total Capital Funding		452 598	787 983	802 260	46 975	166 628	225 986	(59 358)	-26%	802 260

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		592 536	1 078 307	1 064 000	201 401	1 064 000
Call investment deposits		-	-	-	500 000	-
Consumer debtors		237 122	163 111	163 111	155 819	163 111
Other debtors		295	79 061	79 061	104 544	79 061
Current portion of long-term receivables		21 064	3 839	3 839	(330)	3 839
Inventory		119 399	184 578	184 120	121 278	184 024
Total current assets		970 416	1 508 896	1 494 131	1 082 713	1 494 035
Non current assets						
Long-term receivables		332	36 387	36 387	515	36 387
Investments		-	-	-	-	-
Investment property		144 073	144 856	144 735	144 073	144 719
Investments in Associate		-	-	-	-	-
Property, plant and equipment		3 294 842	4 022 775	4 037 062	3 404 293	4 037 078
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 249	3 258	3 369	1 253	3 369
Other non-current assets		-	4 236	4 236	(43 813)	4 236
Total non current assets		3 440 496	4 211 513	4 225 789	3 506 320	4 225 789
TOTAL ASSETS		4 410 911	5 720 408	5 719 920	4 589 033	5 719 824
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		43 413	157 736	157 736	43 413	157 736
Consumer deposits		36 003	43 560	43 560	36 501	43 560
Trade and other payables		301 317	632 262	638 867	270 930	638 766
Provisions		91 079	145 635	145 469	91 035	145 469
Total current liabilities		471 812	979 193	985 632	441 879	985 531
Non current liabilities						
Borrowing		198 295	677 674	677 674	198 295	677 674
Provisions		331 622	245 271	245 271	331 622	245 271
Total non current liabilities		529 917	922 944	922 944	529 918	922 944
TOTAL LIABILITIES		1 001 729	1 902 138	1 908 576	971 796	1 908 475
NET ASSETS	2	3 409 182	3 818 271	3 811 344	3 617 237	3 811 349
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 373 310	3 602 195	3 595 269	3 581 365	3 595 269
Reserves		35 873	216 076	216 076	35 873	216 076
TOTAL COMMUNITY WEALTH/EQUITY	2	3 409 182	3 818 271	3 811 344	3 617 237	3 811 344

Monthly Budget Monitoring Report - October 2022

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367 593	370 853	370 853	30 089	142 281	142 281	-		370 853
Service charges		1 235 203	1 417 689	1 417 689	103 138	396 071	396 071	-		1 417 689
Other revenue			238 998	238 998	(1 156)	100 685	100 685	-		238 998
Transfers and Subsidies - Operational		789 533	553 091	553 091	63 923	171 993	171 993	-		553 091
Transfers and Subsidies - Capital			370 399	370 399	66 637	106 293	106 293	-		370 399
Interest		29 595	66 280	66 280	3 701	12 346	12 346	-		66 280
Dividends		98 299	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 072 831)	(2 431 028)	(2 437 572)	(165 337)	(603 413)	(603 413)	-		(2 437 572)
Finance charges		(36 619)	(40 950)	(40 950)	-	-	-	-		(40 950)
Transfers and Grants		-	(42 636)	(43 019)	(607)	(3 393)	(3 393)	-		(43 019)
NET CASH FROM/(USED) OPERATING ACTIVITIES		410 774	502 695	495 768	100 389	322 863	322 863	-		495 768
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 559	6 100	6 100	-	-	6 100	(6 100)	-100%	6 100
Decrease (increase) in non-current receivables		(358)	(36 387)	(36 387)	120	(47 867)	(36 387)	(11 479)	32%	(36 387)
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets		(452 356)	(787 983)	(802 260)	(46 975)	(166 628)	225 986	392 614	174%	(802 260)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(448 156)	(818 271)	(832 547)	(46 855)	(214 495)	195 699	410 193	210%	(832 547)
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	496	498	53 560	(53 062)	-99%	43 560
Payments										
Repayment of borrowing		(39 235)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(39 703)	347 937	347 937	496	498	53 560	53 062	99%	347 937
NET INCREASE/ (DECREASE) IN CASH HELD										
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	603 694	54 030	701 401	1 164 657			603 694

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 - October 2022

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

Cash and cash equivalents commitments - 31 October 2022	
	R'000
Cash and Cash Equivalents	701 168 726
Less: Ringfenced and Invested	516 538 060
Repayments of Loans - short term portion	3 412 726
Capital Replacement Reserve	346 546
Provision for Rehabilitation of Landfill Site	6 424 880
Compensation Provision - GIPTN Buy-ins and Buy Outs	475 964
Unspent External Loans	0
Unspent Conditional Grants	4 307 559
Housing Development Fund	567 034
Trade debtors - deposits	1 003 351
Investments	500 000 000
Working Capital	184 630 666

Financial problems or risks facing the municipality:

The working capital amounted to R184 million at the end of October 2022.

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

Monthly Budget Monitoring Report - October 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	29 734	5 284	5 743	4 472	4 411	4 570	20 007	85 544	159 764	119 004	1 363	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 633	1 429	3 268	542	352	445	1 129	3 946	54 742	6 413	13	-
Receivables from Non-exchange Transactions - Property Rates	33 086	3 936	1 695	1 212	1 021	919	4 672	16 731	63 272	24 555	182	-
Receivables from Exchange Transactions - Waste Water Management	19 800	2 577	2 225	1 901	1 639	1 538	7 459	23 285	60 425	35 822	435	-
Receivables from Exchange Transactions - Waste Management	19 167	2 544	2 156	1 676	1 439	1 340	6 689	20 157	55 167	31 301	398	-
Receivables from Exchange Transactions - Property Rental Debtors	22	10	7	3	8	3	20	150	224	185	-	-
Interest on Arrear Debtor Accounts	1 083	178	195	201	213	232	1 444	14 701	18 246	16 791	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	-	-
Other	(16 446)	486	471	490	427	459	1 856	12 616	359	15 848	27	-
Total By Income Source	130 078	16 443	15 759	10 499	9 509	9 505	43 277	177 130	412 200	249 919	2 418	-
2021/22 - totals only	112 512	14 831	10 881	10 069	8 870	8 366	39 614	150 332	355 474	217 251	982	-
Debtors Age Analysis By Customer Group												
Government	5 565	840	288	99	10	-	-	-	6 803	109	-	-
Commercial	52 015	1 629	4 183	601	489	565	2 134	7 972	69 586	11 760	-	-
Households	75 428	13 924	11 244	9 760	8 970	8 902	40 962	168 258	337 448	236 853	2 418	-
Other	(2 930)	51	44	38	40	38	181	900	(1 637)	1 197	-	-
Total By Customer Group	130 078	16 443	15 759	10 499	9 509	9 505	43 277	177 130	412 200	249 919	2 418	-

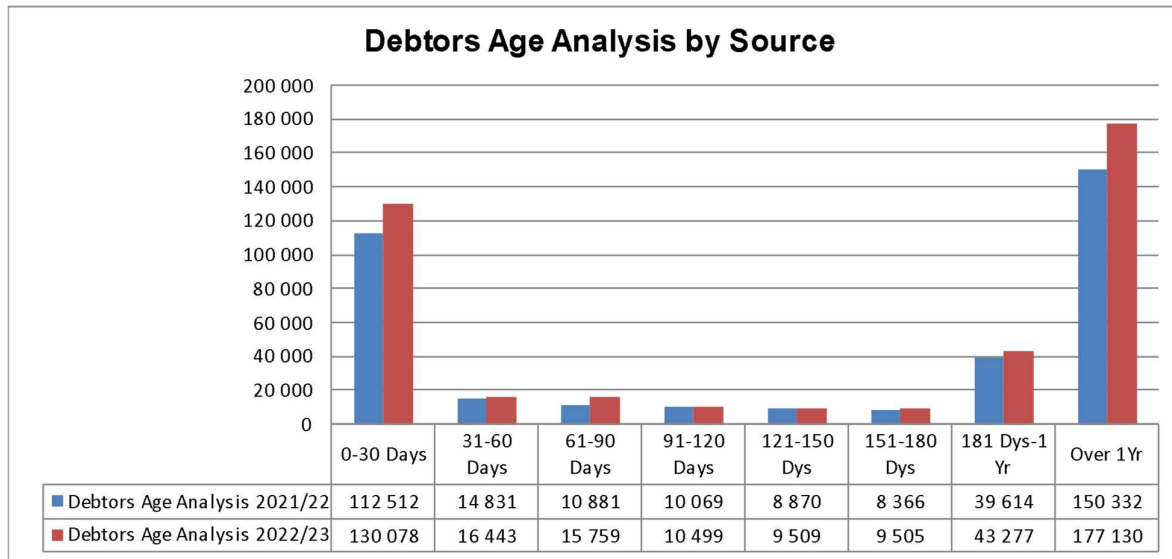
Monthly Budget Monitoring Report - October 2022

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 October 2022, an amount of R412.2 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R249.9 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 October 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	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%		
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%	87,08%	
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%		91,56%

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 - M04 October

Description	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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	50 571									50 571	49 440
Bulk Water	0200										-	-
PAYE deductions	0300	8 724									8 724	9 007
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	0
Trade Creditors	0700	43 652	426	389	103	107					44 677	11 254
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	102 946	426	389	103	107	-	-	-	103 971	69 700	

. 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	Yrs/Months						
R thousands							
<u>Municipality</u>							
Standard Bank	2 months		16 November 2022	6.6%	200 000 000		200 000 000
First National Bank	2 months		29 November 2022	7,28%	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 - October 2022

2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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:		338 824	358 290	358 290	-	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 5B]		3 068	1 990	1 990	-	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
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	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		245 947	194 001	194 001	3 700	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 Infra		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	3 700	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	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		120	-	-	-	-	-	-		-
Community Safety Plan Initiatives		120	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		1 148	-	-	-	-	-	-		-
Departmental Agencies and Accounts		1 148	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		586 040	552 291	552 291	3 700	140 952	140 952	-		552 291
Capital expenditure of Transfers and Grants										
National Government:		198 307	362 983	362 983	-	149 179	161 679	(12 500)	-7,7%	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	-	1 000	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	-		240 648
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		115	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Provincial Government:		700	1 620	1 620	800	800	800	-		1 620
Library Grant		-	820	820	-	-	-	-		820
Development of Sport and Recreation facilities		700	800	800	800	800	800	-		800
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		1 000	-	-	-	-	-	-		-
JDMA - Microprise Facilities at Pacaltsdorp		1 000	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		200 007	364 603	364 603	800	149 979	162 479	(12 500)	-7,7%	364 603
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		786 046	916 894	916 894	4 500	290 931	303 431	(12 500)	-4,1%	916 894

Monthly Budget Monitoring Report - October 2022

2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		321 088	358 290	358 290	4 274	16 852	37 309	(20 457)	-54,8%	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	36	94	646	(552)	-85,4%	1 990
Infrastructure Skills Development Grant [Schedule 5B]		5 885	6 000	6 000	447	1 694	1 929	(235)	-12,2%	6 000
Local Government Financial Management Grant [Schedule 5B]		1 550	1 721	1 721	17	70	553	(484)	-87,4%	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	3 775	14 807	33 994	(19 187)	-56,4%	154 369
Regional Bulk Infrastructure Grant		1 500	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		233 458	194 001	194 001	22 251	79 760	56 738	23 022	40,6%	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	12 315	14 381	6 144	8 237	134,1%	22 425
Integrated Transport Planning		600	-	-	-	-	-	-	-	-
Community Library Service Grant		10 801	11 101	11 101	875	3 628	3 628	-	-	11 101
Community Development Workers (CDW) Operational Support Grant		81	94	94	5	9	33	(24)	-73,4%	94
George Integrated Public Transport Network Operations		205 945	154 868	154 868	7 939	59 361	46 762	12 599	-	154 868
Financial Management Capacity Building Grant		193	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		472	513	513	21	107	171	(64)	-	513
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		2 780	1 000	1 000	1 096	1 466	-	1 466	-	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	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		554 666	552 291	552 291	26 525	96 612	94 047	2 565	2,7%	552 291
Capital expenditure of Transfers and Grants										
National Government:		199 901	362 983	362 983	30 505	106 085	115 528	(9 443)	-8,2%	362 983
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	1 693	2 825	4 600	(1 775)	-38,6%	38 036
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	3 753	15 175	13 657	1 518	11,1%	44 758
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	1 462	1 462	2 500	(1 038)	-41,5%	2 500
Public Transport Network Grant [Schedule 5B]		55 998	37 041	37 041	11 048	31 637	14 597	17 040	116,7%	37 041
Regional Bulk Infrastructure Grant (Schedule 5B)		79 845	240 648	240 648	12 550	54 987	80 174	(25 187)	-31,4%	240 648
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		114	-	-	-	-	-	-	-	-
Provincial Government:		700	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		700	800	800	-	5	-	5	#DIV/0!	800
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		1 000	-	-	-	-	-	-	-	-
JDMA - Microprise Facilities at Pacaltsdorp		1 000	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		201 601	364 603	364 603	30 505	106 093	115 528	(9 435)	-8,2%	364 603
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		756 267	916 894	916 894	57 031	202 705	209 575	(6 871)	-3,3%	916 894

Monthly Budget Monitoring Report - October 2022

2.8.6 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 007	16 886	16 886	1 441	5 695	5 629	66	1%	16 886
Pension and UIF Contributions		350	890	890	22	77	297	(220)	-74%	890
Medical Aid Contributions		229	407	407	21	94	136	(41)	-30%	407
Motor Vehicle Allowance		5 023	5 407	5 407	417	1 681	1 823	(142)	-8%	5 407
Cellphone Allowance		2 174	2 581	2 581	188	745	860	(115)	-13%	2 581
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		23 783	26 171	26 171	2 091	8 292	8 744	(451)	-5%	26 171
% increase	4		10,0%	10,0%						10,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 805	9 345	8 834	554	2 467	2 945	(478)	-16%	8 834
Pension and UIF Contributions		983	1 206	1 121	26	106	374	(268)	-72%	1 121
Medical Aid Contributions		313	298	358	12	56	120	(64)	-53%	358
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		729	1 621	1 621	-	-	540	(540)	-100%	1 621
Motor Vehicle Allowance		452	514	454	21	120	151	(31)	-21%	454
Cellphone Allowance		116	157	157	15	71	53	18	34%	157
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		264	440	440	13	31	147	(116)	-79%	440
Payments in lieu of leave		112	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 773	13 581	12 986	641	2 851	4 329	(1 479)	-34%	12 986
% increase	4		15,4%	10,3%						10,3%
Other Municipal Staff										
Basic Salaries and Wages		351 784	440 981	442 123	30 224	119 752	147 181	(27 429)	-19%	442 123
Pension and UIF Contributions		62 016	72 821	72 721	5 581	22 341	24 208	(1 867)	-8%	72 721
Medical Aid Contributions		23 460	40 295	40 290	2 899	10 882	13 431	(2 549)	-19%	40 290
Overtime		62 553	59 289	59 359	5 541	17 412	19 787	(2 375)	-12%	59 359
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		15 748	16 874	17 148	1 387	5 562	5 715	(153)	-3%	17 148
Cellphone Allowance		1 601	1 679	1 709	149	578	572	6	1%	1 709
Housing Allowances		2 213	4 338	4 340	193	754	1 452	(698)	-48%	4 340
Other benefits and allowances		42 683	51 084	51 150	1 303	4 744	16 940	(12 196)	-72%	51 150
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2 443	4 420	4 340	99	464	1 428	(964)	-68%	4 340
Post-retirement benefit obligations		22 883	22 360	22 360	641	2 214	4 079	(1 865)	-46%	22 360
Sub Total - Other Municipal Staff		587 383	714 140	715 540	48 017	184 703	234 792	(50 090)	-21%	715 540
% increase	4		21,6%	21,8%						21,8%
Total Parent Municipality		622 939	753 891	754 696	50 748	195 846	247 865	(52 020)	-21%	754 696
TOTAL SALARY, ALLOWANCES & BENEFITS		622 939	753 891	754 696	50 748	195 846	247 865	(52 020)	-21%	754 696
% increase	4		21,0%	21,2%						21,2%
TOTAL MANAGERS AND STAFF		599 156	727 721	728 526	48 657	187 553	239 122	(51 568)	-22%	728 526

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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	Quarter 1	October Actual	Available	% Budget Spent
Community Services										
Beach Areas	20220703044998	10246202740000	Overtime:Non Structured	366 700	366 700	52 306	34 914	17 392	314 394	14%
Cemeteries	20220703044995	10042202740000	Overtime:Non Structured	142 700	142 700	67 461	42 682	24 779	75 239	47%
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	50 049	27 682	22 367	191 451	21%
Environmental Administration	20220703044960	10398202740000	Overtime:Non Structured	25 200	25 200	10 315	6 961	3 354	14 885	41%
Parks and Gardens	20220703045010	10424202740000	Overtime:Non Structured	293 000	293 000	139 764	96 000	43 764	153 236	48%
Public Toilets	20220703044984	10534202740000	Overtime:Non Structured	381 500	381 500	102 442	68 903	33 539	279 058	27%
Refuse Removal	20220703044979	10770202740000	Overtime:Non Structured	4 607 800	4 607 800	1 929 261	1 372 676	556 586	2 678 539	42%
Sport Maintenance	20220703044968	10385202740000	Overtime:Non Structured	28 900	28 900	1 504	-	1 504	27 396	5%
Street Cleansing	20220703044980	10437202740000	Overtime:Non Structured	655 000	655 000	277 515	177 520	99 995	377 485	42%
Swimming pool	20220703044961	10386202740000	Overtime:Non Structured	13 500	13 500	1 090	1 090	-	12 410	8%
Sub-total: Community Services				6 783 000	6 783 000	2 634 633	1 831 353	803 280	4 148 367	39%
Protection Services										
Drivers Licence	20220703044981	10783202740000	Overtime:Non Structured	184 200	184 200	50 126	36 218	13 908	134 074	27%
Fire Services	20220703045025	10149202770000	Overtime:Night Shift	2 367 200	2 367 200	500 870	336 536	164 335	1 866 330	21%
Fire Services	20220703044989	10149202740000	Overtime:Non Structured	457 200	457 200	98 973	82 540	16 433	358 227	22%
Fire services	20220703045022	10149202750000	Overtime:Structured	1 213 900	1 213 900	213 312	138 169	75 143	1 000 588	18%
Security Services	20220703045026	10700202770000	Overtime:Night Shift	138 400	138 400	27 463	18 323	9 139	110 937	20%
Security Services	20220703044978	10700202740000	Overtime:Non Structured	1 512 000	1 512 000	424 170	279 832	144 338	1 087 830	28%
Law Enforcement	20220703045008	10699202740000	Overtime:Non Structured	1 000 000	1 000 000	821 684	702 615	119 069	178 316	82%
Traffic Law Enforcement	20220703045024	10754202770000	Overtime:Night Shift	157 400	157 400	43 094	27 488	15 606	114 306	27%
Traffic Law Enforcement	20220703045015	10754202740000	Overtime:Non Structured	4 814 500	4 814 500	1 295 814	860 564	435 249	3 518 686	27%
Traffic Vehicle Registration	20220703044994	10767202740000	Overtime:Non Structured	432 700	432 700	104 390	64 859	39 531	328 310	24%
Traffic Vehicle Testing	20220703044967	10796202740000	Overtime:Non Structured	48 200	48 200	6 892	3 250	3 642	41 308	14%
Sub-total: Protection Services				12 325 700	12 325 700	3 586 789	2 550 395	1 036 394	8 738 911	29%
Total for Directorate				19 108 700	19 108 700	6 221 422	4 381 749	1 839 673	12 887 278	33%
						32,56%				

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ELECTROTECHNICAL SERVICES										
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	Available	% Budget Spent
Administration	20220703045001	10806202740000	Overtime:Non Structured	150 000	150 000	91 357	76 776	14 581	58 643	61%
Distribution	20220703045003	10819202740000	Overtime:Non Structured	6 472 000	6 472 000	2 592 872	1 752 161	840 711	3 879 128	40%
Fleet management	20220703044999	10932202740000	Overtime:Non Structured	123 200	123 200	21 129	10 606	10 522	102 071	17%
			TOTAL	6 745 200	6 745 200	2 705 358	1 839 544	865 814	4 039 842	40%
			% SPENT			40%				
CORPORATE SERVICES										
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October 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	14 302	6 531	7 771	2 398	86%
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%
Thembaletu 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	79 977	57 675	22 302	192 723	29%
			% SPENT			29%				
CIVIL ENGINEERING SERVICES										
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	Available	% Budget Spent
Administration	20220703044951	10615202740000	Overtime:Non Structured	88 900	88 900	11 052	7 169	3 884	77 848	12%
GIPTN	20220703044949	10687202740000	Overtime:Non Structured	88 900	-	3 308	3 308	-	-3 308	#DIV/0!
Laboratory Services	20220703044952	10564202740000	Overtime:Non Structured	70 000	70 000	458	458	-	69 542	1%
Mechanical Worksshop	20220703044996	10961202740000	Overtime:Non Structured	299 300	299 300	141 364	98 950	42 414	157 936	47%
Sewerage Mainline	20220703044959	10521202740000	Overtime:Non Structured	5 800 000	5 800 000	1 484 846	1 027 956	456 890	4 315 154	26%
Streets and Stormwater	20220703044954	10686202740000	Overtime:Non Structured	1 500 000	1 500 000	551 609	370 261	181 349	948 391	37%
Water Contamination control	20220703045027	10563202770000	Overtime:Night Shift	418 000	418 000	87 279	58 434	28 845	330 721	21%
Water Contamination control	20220703044957	10563202740000	Overtime:Non Structured	1 700 000	1 700 000	382 540	264 293	118 246	1 317 460	23%
Water Contamination control	20220703045019	10563202750000	Overtime:Structured	400 000	400 000	83 187	56 096	27 090	316 813	21%
Water Distribution	20220703044956	10848202740000	Overtime:Non Structured	5 749 000	5 749 000	1 528 566	1 014 462	514 103	4 220 434	27%
Water Purification	20220703045029	10835202770000	Overtime:Night Shift	411 500	411 500	108 556	71 549	37 008	302 944	26%
Water Purification	20220703044955	10835202740000	Overtime:Non Structured	2 100 000	2 100 000	531 147	337 512	193 634	1 568 853	25%
Water Purification	20220703045021	10835202750000	Overtime:Structured	512 600	512 600	104 115	69 367	34 747	408 485	20%
			TOTAL	19 138 200	19 049 300	5 018 027	3 379 816	1 638 210	14 031 273	26%
			% SPENT			26%				

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Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	Available	% Budget Spent
Housing Administration	20220703045002	10220202740000	Overtime:Non Structured	382 400	382 400	62 940	47 264	15 677	319 460	16%
Maintenance	20220703044969	10291202740000	Overtime:Non Structured	-	-	5 471	5 471	-		#DIV/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%
Planning	20220703045009	10592202740000	Overtime:Non Structured	10 000	10 000	-	-	-	10 000	0%
			TOTAL	432 400	432 400	70 627	54 045	16 582	367 244	16%
			% SPENT			16%				

FINANCIAL SERVICES										
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October 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	16 358	10 259	6 099	-7 758	190%
IT Services Network	20220703044962	10495202740000	Overtime:Non Structured	6 500	6 500	-	-	-	6 500	0%
REMUNERATION SECTION	20220829923970	10673202740000	Overtime:Non Structured	6 501	10 000	4 101	4 101	-		41%
Stores	20220703044982	10330202740000	Overtime:Non Structured	65 700	65 700	11 529	9 115	2 414	54 171	18%
			TOTAL	105 401	108 900	72 154	60 451	11 702	30 847	66%
			% SPENT			66%				
MUNICIPAL MANAGER										
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	Available	% Budget Spent
Office of the Municipal Manager	20220703045013	10631202740000	Overtime:Non Structured	28 000	28 000	1 577	-	1 577	26 423	6%
			TOTAL	28 000	28 000	1 577	-	1 577	26 423	6%
			% SPENT			6%				
			GRAND TOTAL	45 770 601	45 745 200	14 169 141	9 773 280	4 395 861	31 575 631	31%
			% SPENT			30,97%				

Notes:

- An amount of **R14 169 141** has been paid out to date, which constitutes 30.97% of the budget.

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2.8.9 Deviations – October 2022

DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
Corporate Services	Panel member for the appointment of the director Corporate Services	Ignite Advisory Services	R13 570,00	20220703042550	Human resources	Impossible to follow the official procurement process. The municipality requires assistance of a specialist to be part of the panel.
	Personal security	Seal Security	R82 570,00	20220703043202	Safeguard and security	Emergency. Immediate need for security services.
	Attorney alert services	Lexinfo Library & Legal Information Consultants	R4 365,00	20220703046453	Printing, publications and books	Impossible to follow the official procurement process. Annual payment.
	Frama consumables	FRAMA	R50 000,00	20160623015659	Postage	Sole supplier. Frama is the sole manufacturer and supplier of Frama products.
	Initiator in disciplinary hearing	Thys Gilliomee	R6 375,00	20220703042718	Legal cost	Impossible to follow the official procurement process. Mr Gilliomee has already done the bulk of the work on this matter, it was impractical and not cost effective to appoint a new service provider.
	Second opinion for two employees from a Psychiatrist.	Dr Mariana Taljaard	R4 200,00	20220703042842	Employee wellness	Impossible to follow the official procurement process. Dr Taljaard is

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DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
						the only Psychiatrist on our database.
	Hiring of venue	Eden Gemeente	R75 000,00	20220703042865/6	Event promoters	Impractical the follow the official procurement process. The available venues could not comply with the SAPS requirements of a large venue which could accommodate 900 or more guests of whom 600 would be incarcerated inmates.
Financial Services	Resolve a DNS problem on the network	First Technology	R4 255,00	20220703046252	Software licences	Emergency. Technical expertise was required to resolve a problem on the network.
	Third Party Payment	Pay At Services	R320 000,00	20220703046092	Third party vendors	Impossible to follow the official procurement process. To mitigate the risk and to ensure a smooth transition between the service providers.
Electro Technical Services	Diesel	Agri Land George	VARIOUS AMOUNTS	20160623022608	Inventory	Emergency. National shortages of diesel.
Community Services	Jetrib	Droomers Motorsport	R626 750,00	20200705117858	Property, plant and equipment	Sole supplier. The supplier is the only manufacturer of this specialised equipment.

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DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
	Testing and maintenance of fire fighting equipment.	Drager SA	R22 178,90	20220703042904	Fire protection	Sole supplier. Drager is the sole supplier of this specific equipment.
	Fire fighting pump	Marce Fire Fighting Technology	R397 192,80	20220703042429	Property, plant and equipment	Sole supplier. Marce is the sole supplier of Ziegler pumps to George Municipality.
	Hiring of skips	Just Breeze	R107 525,00	20220703042601	Refuse removal	Impractical to follow the official procurement process. The municipality already hires skip trucks under tender PS012/2020 from Just Breeze.

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

October 2022

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
October 2022		OPENING BALANCE			5758.13
01 10 2022	Interest Received		12.78		
		CLOSING BALANCE			5770.91

QUALITY CERTIFICATE

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

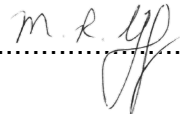
(mark as appropriate)

The monthly budget statement

For the month of **October 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 .. 14/11/2022