

Monthly Budget Monitoring Report December 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 December 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

16 January 2023

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 December 2022.
- (b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.

Part 1: Executive Summary

1.1 Introduction

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

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

1.2 Consolidated performance

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

Rand Thousands	Capital Expenditure	Operating Income	Operating Expenditure
Original Budget	787 983	3 248 303	2 868 024
Adjustment Budget	803 260	3 266 893	2 892 527
Plan to Date (SDBIP)	336 021	1 292 765	1 065 234
Actual	275 662	1 326 765	1 121 601
Orders / Shadows	105 080	0	57 715
Variance to SDBIP	-60 359	34 000	56 367
% Variance to SDBIP	-18%	3%	5%
% of Adjusted budget 2022/23	34%	41%	39%
% of Adjusted budget 22/23 including shadows	47%	41%	41%

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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	246 120 238	202 638 010	(43 482 228)	-18%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> SDBIP projections are currently being reviewed to be amended, if the 5-year historical trend are considered, the SDBIP projections would be R196 036 570 as at December 2022, which will result in a 3% variance. The current projected revenue for property rates is R383 982 866, which will be 4% more than the current projected budget, the projected increase is mainly due to an increase in residential development. 					
Service Charges – Electricity	962 606 700	962 606 700	406 088 806	344 313 113	(61 775 693)	-15%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> Prepaid meters electricity consumption decreased by 0.5% from the prior month and decreased by 18% in comparison to December 2021 due to increased levels of loadshedding. Credit meters electricity consumption decreased by 2% from the prior month and decreased by 4% in comparison to December 2021. The extreme levels of loadshedding are of great concern to the municipality and based on the current actuals, it is projected that the municipality will materially under collect electricity revenue by more than R270m. However, there was also an average -9% decrease in bulk purchases in comparison to the 5-year average bulk purchases. 					
Service Charges – Water	167 445 000	167 445 000	91 253 106	82 439 088	(8 814 018)	-10%
	<p>Reason for variance:</p> <ul style="list-style-type: none"> There was an 2% decrease in water consumption from the previous month and a 7% increase in comparison to December 2021, amidst the current water crisis. Stricter water restrictions were introduced due to the limited water treatment capacity. Based on the first 6 months’ actual performance, it is projected that the actual revenue will still be slightly under the projected budget by 1.5%. 					
Service Charges – Sewerage	159 335 000	159 335 000	77 878 073	77 656 846	(221 227)	0%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Service Charges – Refuse Removal	128 302 000	128 302 000	72 867 312	73 497 245	629 933	1%
Fines, Penalties and Forfeits	83 680 000	83 680 000	6 018 959	6 037 479	18 520	0%
Licences or permits	3 863 334	3 863 334	1 701 427	1 473 030	(228 397)	-13%
	Reason for variance: <ul style="list-style-type: none"> • Less drivers/learner licence & PDP applications than anticipated. 					
Income for Agency Services	16 617 000	16 617 000	9 567 318	17 251 234	7 683 916	80%
	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	2 370 250	3 430 534	1 060 284	45%
	Reason for variance: <ul style="list-style-type: none"> • Debit raising for Operating lease contracts was processed. • SDBIP projections are currently being reviewed to be amended. 					
Grants and Subsidies Received – Capital	370 399 117	371 399 117	123 799 706	144 097 332	20 297 626	16%
	Reason for variance: <ul style="list-style-type: none"> • Revenue from grants and subsidies are recognised monthly as conditions are met, it is anticipated that all conditions will be met by the end of the financial year. Expenditure has accelerated more than planned in the previous months and consequently conditions met are more than planned. 					
Grants and Subsidies Received – Operating	553 091 041	570 680 186	183 283 357	290 510 099	107 226 742	59%
	Reason for variance:					

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% 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. 					
Interest Earned – External Investments	57 219 045	57 219 045	15 174 049	17 383 536	2 209 487	15%
	Reason for variance: <ul style="list-style-type: none"> The new prime rate is 10.50% which resulted in higher-than-expected returns as at the end of December 2022. However, it is projected that there will be a material under collection of R19m for interest earned from external investments revenue due to less cash being available to invest. 					
Interest Earned – Outstanding Debtors	9 060 560	9 060 560	4 242 733	5 510 313	1 267 580	30%
	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	11 676 185	14 101 641	2 425 456	21%
GIPTN Fare Revenue	82 819 182	82 819 182	28 950 603	29 757 396	806 793	3%
Sale of Erven	6 100 000	6 100 000	3 100 000	1 037 467	(2 062 533)	-67%
	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	8 673 372	15 730 371	7 056 999	81%
	Reason for variance: <ul style="list-style-type: none"> More development charges were realised than anticipated, which is indicative of growth and development that takes place within George. Budget projections will be revised upwards. 					

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Gain on Disposal of PPE	230 994 000	230 994 000	-	(100 110)	(100 110)	0%
Total Revenue	3 248 303 479	3 266 892 624	1 292 765 494	1 326 764 626	33 999 132	3%
% of Annual Budget Billed	41%					

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Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Employee Related Costs	727 720 515	734 481 614	318 715 064	311 190 362	(7 524 702)	-2%
Remuneration of Councillors	26 170 670	26 170 670	12 632 037	12 449 432	(182 605)	-1%
Contracted Services	587 110 243	601 681 416	220 558 017	292 919 585	72 361 568	33%
	Reason for variance: <ul style="list-style-type: none"> • The VOC account is paid once month in arrears. The SDBIP projections need to be amended. 					
Bulk Purchases	667 159 159	667 159 159	308 807 185	286 388 164	(22 419 021)	-7%
Operating Leases	4 816 347	3 522 147	1 458 215	1 334 914	(123 301)	-8%
Operational Cost	171 368 455	173 781 061	37 531 016	48 456 665	10 925 649	29%
	Reason for variance: The SDBIP projections need to be adjusted by the following items: <ul style="list-style-type: none"> • External audit fees / Dumping fees / Premiums / Internet charge 					
Depreciation & Amortisation	158 810 336	158 810 336	80 489 059	79 422 912	(1 066 147)	-1%
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	9 267 330	10 544 994	1 277 664	14%
	Reason for variance:					

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	<ul style="list-style-type: none"> Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and deposits due and payable to the municipality are collected and used to deliver services in the best interest of the community, residents and customers; and, in a financially sustainable manner. 					
Transfers and Subsidies Paid	42 636 400	44 214 731	3 542 141	8 794 278	5 252 137	148%
Inventory Consumed	272 853 386	273 327 386	51 758 522	53 548 205	1 789 683	3%
Interest Expense	40 950 003	40 950 003	20 475 002	16 740 324	(3 734 678)	-18%
Total Expenditure	2 868 023 514	2 892 526 523	1 065 233 586	1 121 601 272	56 367 686	5%
% of Annual Budget Spent						39%

Major challenges to be addressed during the February 2023 Adjustments Budget:

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

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Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
Municipal Manager	215 000	215 000	145 000	53 548	(91 452)	-63%
Corporate Services	6 630 000	6 930 000	3 634 999	2 350 632	(1 284 367)	-35%
	Reason for variance: <ul style="list-style-type: none"> • End of December 2022 the pending order that still had to be paid amounted to R 2 168 363. • Most the Beta fencing projects were completed end of November 2022 and just awaiting the invoices for payment to the value of R 938 150. • Containers for Creches was delivered in December 2022 and just awaiting the invoices for payment to the value of R 679 000. • Bakkie at Social Services were delivered and just waiting for the payment of invoice to the value of R 299 761. 					
Civil Engineering Services	548 630 212	559 589 189	264 072 413	220 366 823	(43 705 590)	-17%
	Reason for variance: <ul style="list-style-type: none"> • Installation of Smart meters is behind planned but will go in construction phase in January 2023. Will revise the cashflow, but the project is on track for the budget to be spent end of the financial year. • The Swart Dam River Safety Construction tender had to be re-advertised. Will revise the cashflow. • 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. Contractor deployed additional resources to ensure programme commitments are adhered to. • 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. • Flood Damage - Outeniqua WWTW – Donga: Consultant indicated that a BAR would be required for SW, so potential roll-over required potentially, await cash-flow for slope rehabilitation and way forward on effluent pipeline realignment. 					
Electrotechnical Services	152 086 022	153 396 948	46 017 854	23 933 855	(22 083 999)	-48%
	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. 					

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
	<ul style="list-style-type: none"> • There is a delay in the delivery of cables to start all street light projects. • Renewable energy: 1 MW Project: Awaiting approval from Department of Environmental Affairs. 8 MW project: Consultant to be appointed to do basic assessment. • Solar PV: Orders have been placed. 					
	13 611 000	14 036 225	1 847 500	743 579	(1 103 921)	-60%
Human Settlements, Planning and Development and Property Management	<p>Reason for variance:</p> <ul style="list-style-type: none"> • Ossie urban industrial erven project: Project will not materialise; some funds have already been reallocated and the remainder will be applied toward similar capital projects. The SDBIP will be amended. • Funds for Construction of new informal trading stands was transferred to upgrading Masakhane mall project. • Upgrading of York Hostel: Consultant was to finalise specifications November/December whereafter procurement process will commence. • Bakkie: Maintenance: Order has been placed. Awaiting delivery early in 2023. • Services Provision Study: Gwaiing Area: Orders issued. TIA concluded & accesses to be finalised to proceed with concepts. 					
	64 044 002	66 325 426	19 644 858	27 353 280	7 708 422	39%
Community Services	<p>Reason for variance:</p> <ul style="list-style-type: none"> • The Directorate is ahead of planned expenditure end of December 2022. • Some purchases of vehicles have been completed under (Parks, Cleansing and Fire Services sections) and other projects are ahead of schedule (up to December 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. 					

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)
	2 767 000	2 767 000	658 000	860 190	202 190	31%
Financial Services	Reason for variance:					
	<ul style="list-style-type: none"> • The Directorate is ahead of planned expenditure end of December 2022. • IT was tasked to immediately procure and install biometric scanners at all service points with no devices. IT furthermore had to procure additional stock due to a national shortage. Remaining IT budget to be spent pending architecture assessment to be performed by service provider appointed for IT management services. • Vehicles: Orders have been placed – awaiting delivery. 					
Total Budget	787 983 236	803 259 788	336 020 624	275 661 908	(60 358 716)	-18%

% of Annual Budget Spent

34%

Top ten capital projects

TOP 10 PROJECTS													
Number	UKEY number	Contact Persons	Project description	Original Budget R'000	Adjustment Budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	20211201122529	LINDSAY MOOIMAN GERARD DE SWARDT/ ANDRE SCHEEPERS	EXTENSION OF WATERWORKS 20ML	156 762 000,00	96 891 304,00	32 341 657,08	38 714 455,43	- 6 372 798,35	-16,5	In process	Construction of Civil Works. MEI Contractor appointed; Contract documentation being finalised	Delays due to EPWP protest	EPWP issues addressed. Contractor has submitted a claim for standing time that will be reviewed
2	20180723997146	RICUS FIVAZ	GIPTN ROAD REHABILITATION	33 606 959,00	33 606 959,00	32 773 484,24	26 394 100,00	6 379 384,24	24,2	In process	Market Street Phases 1,2,3 Completion Certificate issued on 08 December 2022. Market Street Phases 4 and 5 still ongoing and expected completion is January 2023. Tabata Street Phase 2 is ongoing and expected completion is February 2023. The rest of the rehabilitation programme will get rolled out later in the financial year.	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	3 922 107,93	11 500 000,00	- 7 577 892,07	-65,9	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 assist. 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	11 500 000,00	- 10 208 521,71	-88,8	Submitted to BAC on 18 November 22	Apreal Phase after decision of BAC	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.
5	20220703041319	DANIEL GREEFF/RASMUS ESTERHUSEN	RENEWABLE ENERGY PROJECT	20 000 000,00	20 000 000,00	1 340 700,97	4 500 000,00	- 3 159 299,03	-70,2	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
6	20200705116049	LINDSAY MOOIMAN/ ADRIAN VAN MOLENDORFF	GWAIING SEWER TREATMENT - REINSTATE 3.5ML	18 000 000,00	18 196 710,00	7 620 089,64	7 750 002,00	- 129 912,36	-1,7	On programme	Construction	The specification changes have been managed and work is proceeding.	The Contractor has submitted an Extension of Time, which was accepted. No impact on project budget expected.
7	20210702092539	LIONEL DANIELS	ROOIDRAAI ROAD: REPAIRS TO SLIP FAILURE	18 000 000,00	14 000 000,00	1 359 877,24	7 500 000,00	- 6 140 122,76	-81,9	Procurement	Appointment to be made this month with work proceeding thereafter.	Slight delay while quotation documents finalised, but work about to start.	We will potentially roll-out Phase 2 earlier to meet expenditure targets for financial year.
8	20211201122538	LINDSAY MOOIMAN/ GERARD DE SWARDT/ ANDRE SCHEEPERS	UPGRADING OF MEUL STREET PUMPSTATION	17 606 957,00	25 606 957,00	14 403 295,28	15 769 408,30	- 1 366 113,02	-8,7	In process	Construction	Previous delays addressed	Contract extension by 5% approved by BAC to cover Eden PS emergency works; Phase 2 consultant appointment made and commenced
9	20220703042190	ADRIAN VAN MOLENDORFF		15 476 626,00	15 476 626,00	1 387 002,91	-	1 387 002,91	0,0	Delay in MIG appraisal.	Term tender appointments finalised. Quotations being sought with the 8 successful tenderers to make an appointment asap.	Lengthy delay in getting project MIG appraised. All documentation was submitted, appraisal date awaited. DLG new requirements received December and new submission being prepared for submission for earliest appraisal	Road Reseal tender will be used to allow construction to proceed as fast as possible. Project now totally dependent on positive MIG appraisal.
9	20220703042193	ADRIAN VAN MOLENDORFF	UPGRADING THEMBALETHU ROADS (MIG)	1 434 783,00	1 434 783,00	6 700,00	-	6 700,00	0,0				
10	20200705115572	DANIEL GREEFF/RASMUS ESTERHUSEN	NEW 20MVA TRANSFORMERS - GLENWOOD	15 000 000,00	15 000 000,00	572 911,55	9 000 000,00	- 8 427 088,45	-93,6	First TRF ordered/ Contractor appointment	Appointment Stage	None for now	No challenges at this stage
Totals				195 200 108,00	199 396 818,00	64 677 648,05	93 913 510,30	-29 235 862,25	-31,1				

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)

1.3 Financial Ratios

Liquidity Management								
				QUARTER 1 ENDING SEP 2022	YTD OCT 2022	YTD NOV 2022	QUARTER 2 ENDING DEC 2022	
NORM								
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	1-3 months		3.70	4.24	3.62	3.17
				Cash and cash equivalents	327 148 562	201 401 252	185 216 072	126 172 109
				Unspent Conditional Grants	176 408 314	50 116 404	86 167 483	81 022 382
				Overdraft	-	-	-	-
				Short Term Investments	400 000 000	500 000 000	500 000 000	500 000 000
				Total Annual Operational Expenditure	447 063 896	615 097 396	828 510 046	1 031 821 927
<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.</p>								
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.12	2.45	2.30	2.28
				Current Assets	1 118 372 439	1 082 713 175	1 083 911 388	990 656 639
				Current Liabilities	528 059 427	441 878 648	470 416 154	435 356 056
<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.</p>								

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Liquidity Management								
				QUARTER 1 ENDING SEP 2022	YTD OCT 2022	November	December	
NORM								
Current Ratio adjusted for aged debtors	Current Assets less debtors older than 90 days / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.65	1.88	1.75	1.67
				Current Assets	1 118 372 439	1 082 713 175	1 083 911 388	990 656 639
				Debtors older than 90 days	245 956 498	249 919 069	259 673 334	264 236 039
				Current Liabilities	528 059 427	441 878 648	470 416 154	435 356 056

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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 - M06 December

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	30 211	202 638	185 426	17 212	9%	370 853
Service charges	1 240 686	1 417 689	1 417 689	75 170	577 906	708 844	(130 938)	-18%	1 417 689
Investment revenue	15 419	57 219	57 219	1 812	17 384	28 610	(11 226)	-39%	57 219
Transfers and subsidies	570 643	553 091	570 680	65 277	290 510	285 340	5 170	2%	570 680
Other own revenue	216 047	479 053	479 053	20 610	94 229	85 920	8 310	10%	479 053
Total Revenue (excluding capital transfers and contributions)	2 390 015	2 877 904	2 895 494	193 080	1 182 667	1 294 140	(111 473)	-9%	2 895 494
Employee costs	599 156	727 721	734 482	47 919	311 177	362 337	(51 159)	-14%	734 482
Remuneration of Councillors	23 783	26 171	26 171	2 079	12 449	13 085	(636)	-5%	26 171
Depreciation & asset impairment	166 335	158 810	158 810	13 252	79 423	79 405	18	0%	158 810
Finance charges	36 701	40 950	40 950	16 741	16 740	12 648	4 092	32%	40 950
Materials and bulk purchases	696 851	940 013	940 487	53 797	339 936	469 945	(130 008)	-28%	940 487
Transfers and subsidies	87 691	42 636	44 215	5 061	8 794	22 475	(13 681)	-61%	44 215
Other expenditure	782 716	931 723	947 413	81 040	353 068	419 101	(66 034)	-16%	947 413
Total Expenditure	2 393 233	2 868 024	2 892 527	219 890	1 121 588	1 378 996	(257 408)	-19%	2 892 527
Surplus/(Deficit)	(3 218)	9 881	2 967	(26 809)	61 079	(84 856)	145 935	-172%	2 967
Transfers and subsidies - capital (monetary alloc	214 630	370 399	371 399	-	144 097	185 700	(41 602)	-22%	371 399
Contributions & Contributed assets	27 412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	238 824	380 280	374 366	(26 809)	205 176	100 844	104 333	103%	374 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	238 824	380 280	374 366	(26 809)	205 176	100 844	104 333	103%	374 366
Capital expenditure & funds sources									
Capital expenditure	452 598	787 983	803 260	44 524	275 662	368 371	(92 709)	-25%	803 260
Capital transfers recognised	195 852	323 088	324 088	7 025	136 799	181 500	(44 700)	-25%	324 088
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	124 294	307 044	312 312	20 503	84 729	129 662	(44 934)	-35%	312 312
Internally generated funds	132 452	157 851	166 860	16 996	54 134	57 209	(3 076)	-5%	166 860
Total sources of capital funds	452 598	787 983	803 260	44 524	275 662	368 371	(92 709)	-25%	803 260
Financial position									
Total current assets	970 416	1 508 896	2 315 438		990 657				2 315 438
Total non current assets	3 440 496	4 211 513	4 226 789		3 588 843				4 226 789
Total current liabilities	471 812	979 193	1 806 926		435 356				1 806 926
Total non current liabilities	529 917	922 944	922 944		529 784				922 944
Community wealth/Equity	3 409 183	3 818 271	3 812 357		3 614 360				3 812 357
Cash flows									
Net cash from (used) operating	410 774	502 695	496 801	(19 073)	356 132	205 541	(150 591)	-73%	471 184
Net cash from (used) investing	(448 156)	(818 271)	(833 547)	(44 544)	(323 554)	334 984	658 537	197%	772 972
Net cash from (used) financing	(39 703)	347 937	347 937	106	1 058	51 060	50 002	98%	347 937
Cash/cash equivalents at the month/year end	592 536	624 897	603 727	-	626 172	1 184 120	557 948	47%	2 184 629
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	130 906	16 876	16 152	12 528	13 785	9 182	45 534	183 207	428 170
Creditors Age Analysis									
Total Creditors	70 380	6 539	1 244	434	237	-	-	0	78 834

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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) - M06 December

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										
Governance and administration		620 026	454 694	455 167	33 161	229 523	227 987	1 536	1%	455 167
Executive and council		9 480	4	4	-	-	2	(2)	-100%	4
Finance and administration		610 547	454 690	455 163	33 161	229 523	227 985	1 538	1%	455 163
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		107 899	124 134	129 261	2 150	15 600	26 126	(10 526)	-40%	129 261
Community and social services		17 411	20 631	21 571	1 007	7 622	10 719	(3 097)	-29%	21 571
Sport and recreation		1 217	3 698	4 523	49	652	2 262	(1 610)	-71%	4 523
Public safety		72 423	80 770	81 062	1 046	5 613	2 143	3 470	162%	81 062
Housing		16 845	18 870	21 939	48	1 713	10 920	(9 207)	-84%	21 939
Health		3	165	165	-	-	83	(83)	-100%	165
Economic and environmental services		448 045	497 858	510 530	14 640	231 899	255 265	(23 366)	-9%	510 530
Planning and development		12 839	12 727	12 727	2 853	9 581	6 363	3 217	51%	12 727
Road transport		434 682	485 128	497 799	11 787	222 317	248 900	(26 582)	-11%	497 799
Environmental protection		524	4	4	0	1	2	(1)	-38%	4
Trading services		1 455 875	2 171 270	2 171 504	143 130	849 717	970 251	(120 534)	-12%	2 171 504
Energy sources		864 157	1 042 224	1 042 298	48 599	378 359	521 149	(142 790)	-27%	1 042 298
Water management		230 839	647 206	647 206	31 336	195 473	208 106	(12 633)	-6%	647 206
Waste water management		203 138	305 629	305 629	33 283	162 795	152 810	9 985	7%	305 629
Waste management		157 740	176 212	176 372	29 913	113 090	88 186	24 904	28%	176 372
Other	4	213	347	431	-	25	211	(186)	-88%	431
Total Revenue - Functional	2	2 632 058	3 248 303	3 266 893	193 080	1 326 765	1 479 840	(153 075)	-10%	3 266 893
Expenditure - Functional										
Governance and administration		350 041	457 468	458 681	31 042	180 530	216 568	(36 037)	-17%	458 681
Executive and council		70 428	74 652	74 652	3 032	24 104	32 170	(8 066)	-25%	74 652
Finance and administration		267 099	363 877	365 089	24 147	146 727	174 927	(28 201)	-16%	365 089
Internal audit		12 514	18 940	18 940	3 863	9 700	9 470	230	2%	18 940
Community and public safety		267 091	305 171	315 017	17 524	97 349	125 795	(28 446)	-23%	315 017
Community and social services		49 490	63 143	62 762	4 536	23 686	31 446	(7 760)	-25%	62 762
Sport and recreation		32 197	37 270	37 569	3 943	16 522	18 789	(2 267)	-12%	37 569
Public safety		132 302	146 121	145 504	5 657	35 401	41 023	(5 622)	-14%	145 504
Housing		48 853	52 514	63 060	3 065	19 249	31 475	(12 226)	-39%	63 060
Health		4 249	6 123	6 123	324	2 491	3 062	(571)	-19%	6 123
Economic and environmental services		498 899	520 745	533 081	54 485	229 843	266 490	(36 647)	-14%	533 081
Planning and development		32 963	43 528	41 862	2 850	17 875	20 934	(3 059)	-15%	41 862
Road transport		463 347	473 619	487 400	51 344	210 253	243 660	(33 407)	-14%	487 400
Environmental protection		2 589	3 598	3 819	291	1 715	1 896	(182)	-10%	3 819
Trading services		1 261 464	1 567 278	1 568 246	115 569	606 346	761 391	(155 044)	-20%	1 568 246
Energy sources		753 909	839 398	839 458	62 455	360 803	419 730	(58 927)	-14%	839 458
Water management		164 668	392 324	392 324	19 417	87 381	173 265	(85 884)	-50%	392 324
Waste water management		224 467	234 226	234 294	25 172	112 842	117 258	(4 415)	-4%	234 294
Waste management		118 420	101 329	102 171	8 525	45 320	51 138	(5 818)	-11%	102 171
Other		15 738	17 361	17 501	1 269	7 519	8 753	(1 233)	-14%	17 501
Total Expenditure - Functional	3	2 393 233	2 868 024	2 892 527	219 890	1 121 588	1 378 996	(257 408)	-19%	2 892 527
Surplus/ (Deficit) for the year		238 824	380 280	374 366	(26 809)	205 176	100 844	104 333	103%	374 366

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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) - M06 December

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	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		14 555	16 192	17 133	859	6 080	8 500	(2 420)	-28.5%	17 133
Vote 3 - Corporate Services		2 372	2 930	3 054	632	1 669	1 527	142	9.3%	3 054
Vote 4 - Corporate Services		11 631	2 520	2 520	1	10	1 260	(1 250)	-99.2%	2 520
Vote 5 - Community Services		4 757	7 365	8 288	157	1 384	4 144	(2 760)	-66.6%	8 288
Vote 6 - Community Services		244 070	277 788	278 333	37 076	137 737	100 779	36 958	36.7%	278 333
Vote 7 - Community Services		805	1 038	1 038	27	178	519	(341)	-65.7%	1 038
Vote 8 - Civil Engineering Services		440 085	1 017 851	1 018 008	64 618	406 916	393 503	13 414	3.4%	1 018 008
Vote 9 - Civil Engineering Services		410 020	401 295	413 967	5 643	155 817	206 983	(51 166)	-24.7%	413 967
Vote 10 - Electro-technical Services		866 156	1 044 462	1 044 537	48 599	378 737	522 268	(143 531)	-27.5%	1 044 537
Vote 11 - Financial Services		359 922	384 537	384 537	30 798	206 884	192 634	14 250	7.4%	384 537
Vote 12 - Financial Services		239 369	52 833	52 833	1 813	17 478	26 416	(8 938)	-33.8%	52 833
Vote 13 - Human Settlements, Planning and Development and		31 626	39 492	42 645	2 858	13 872	21 306	(7 434)	-34.9%	42 645
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 625 369	3 248 303	3 266 893	193 080	1 326 765	1 479 840	(153 075)	-10.3%	3 266 893
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		21 850	28 410	28 410	4 455	13 420	14 211	(791)	-5.6%	28 410
Vote 2 - Corporate Services		58 990	72 286	72 225	5 184	28 625	36 170	(7 545)	-20.9%	72 225
Vote 3 - Corporate Services		34 578	40 102	41 238	2 255	15 504	20 919	(5 415)	-25.9%	41 238
Vote 4 - Corporate Services		88 465	94 136	93 836	5 139	34 364	41 728	(7 364)	-17.6%	93 836
Vote 5 - Community Services		62 102	68 661	68 217	6 190	29 973	34 126	(4 153)	-12.2%	68 217
Vote 6 - Community Services		267 396	291 551	292 731	17 505	100 651	114 624	(13 974)	-12.2%	292 731
Vote 7 - Community Services		708	880	900	81	400	450	(50)	-11.0%	900
Vote 8 - Civil Engineering Services		421 303	683 084	682 041	53 202	235 360	318 330	(82 970)	-26.1%	682 041
Vote 9 - Civil Engineering Services		442 989	436 054	449 925	43 848	183 262	224 962	(41 700)	-18.5%	449 925
Vote 10 - Electro-technical Services		780 345	870 685	870 759	64 232	373 701	435 387	(61 687)	-14.2%	870 759
Vote 11 - Financial Services		63 207	104 050	110 980	7 517	38 645	55 801	(17 156)	-30.7%	110 980
Vote 12 - Financial Services		44 035	72 533	72 520	3 285	24 918	27 965	(3 047)	-10.9%	72 520
Vote 13 - Human Settlements, Planning and Development and		90 462	105 593	108 746	6 995	42 766	54 323	(11 557)	-21.3%	108 746
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 376 429	2 868 024	2 892 527	219 890	1 121 588	1 378 996	(257 408)	-18.7%	2 892 527
Surplus/ (Deficit) for the year	2	248 940	380 280	374 366	(26 809)	205 176	100 844	104 333	103.5%	374 366

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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) - M06 December

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	30 211	202 638	185 426	17 212	9%	370 853
Service charges - electricity revenue		824 087	962 607	962 607	36 053	344 313	481 303	(136 990)	-28%	962 607
Service charges - water revenue		172 019	167 445	167 445	13 314	82 439	83 722	(1 283)	-2%	167 445
Service charges - sanitation revenue		134 398	159 335	159 335	13 649	77 657	79 667	(2 011)	-3%	159 335
Service charges - refuse revenue		110 182	128 302	128 302	12 155	73 497	64 151	9 346	15%	128 302
Rental of facilities and equipment		5 257	4 741	4 741	183	3 431	2 370	1 060	45%	4 741
Interest earned - external investments		15 419	57 219	57 219	1 812	17 384	28 610	(11 226)	-39%	57 219
Interest earned - outstanding debtors		9 637	9 061	9 061	1 283	5 510	4 530	980	22%	9 061
Dividends received		12 183	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		86 511	83 680	83 680	1 281	6 037	3 466	2 571	74%	83 680
Licences and permits		1 842	3 863	3 863	165	1 473	1 932	(459)	-24%	3 863
Agency services		13 429	16 617	16 617	5 943	17 251	8 309	8 943	108%	16 617
Transfers and subsidies		570 643	553 091	570 680	65 277	290 510	285 340	5 170	2%	570 680
Other revenue		76 135	130 097	130 097	11 755	60 627	65 313	(4 686)	-7%	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	2 895 494	193 080	1 182 667	1 294 140	(111 473)	-9%	2 895 494
Expenditure By Type										
Employee related costs		599 156	727 721	734 482	47 919	311 177	362 337	(51 159)	-14%	734 482
Remuneration of councillors		23 783	26 171	26 171	2 079	12 449	13 085	(636)	-5%	26 171
Debt impairment		96 811	122 257	122 257	3 338	10 545	29 472	(18 927)	-64%	122 257
Depreciation & asset impairment		166 335	158 810	158 810	13 252	79 423	79 405	18	0%	158 810
Finance charges		36 701	40 950	40 950	16 741	16 740	12 648	4 092	32%	40 950
Bulk purchases - electricity		612 348	667 159	667 159	43 552	286 388	333 580	(47 191)	-14%	667 159
Inventory consumed		84 503	272 853	273 327	10 245	53 548	136 365	(82 817)	-61%	273 327
Contracted services		534 461	587 110	601 681	68 551	292 920	300 975	(8 056)	-3%	601 681
Transfers and subsidies		87 691	42 636	44 215	5 061	8 794	22 475	(13 681)	-61%	44 215
Other expenditure		150 500	176 185	177 303	9 151	49 792	88 304	(38 512)	-44%	177 303
Losses		944	46 171	46 171	-	(189)	350	(539)	-154%	46 171
Total Expenditure		2 393 233	2 868 024	2 892 527	219 890	1 121 588	1 378 996	(257 408)	-19%	2 892 527
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 218)	9 881	2 967	(26 809)	61 079	(84 856)	145 935	(0)	2 967
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		214 630	370 399	371 399	-	144 097	185 700	(41 602)	(0)	371 399
Transfers and subsidies - capital (in-kind - all)		27 355	-	-	-	-	-	-	-	-
		58	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		238 824	380 280	374 366	(26 809)	205 176	100 844			374 366
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		238 824	380 280	374 366	(26 809)	205 176	100 844			374 366
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		238 824	380 280	374 366	(26 809)	205 176	100 844			374 366
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		238 824	380 280	374 366	(26 809)	205 176	100 844			374 366

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) - M06 December

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	55	(1)	-3%	125
Vote 2 - Corporate Services		-	300	500	-	-	-	-		500
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	280	280	-	14	280	(266)	-95%	280
Vote 5 - Community Services		439	4 068	7 317	443	1 621	2 660	(1 039)	-39%	7 317
Vote 6 - Community Services		36	14 278	13 931	1 847	5 619	4 490	1 129	25%	13 931
Vote 7 - Community Services		-	1 426	1 659	58	77	24	53	225%	1 659
Vote 8 - Civil Engineering Services		133 984	212 920	230 221	8 455	102 290	120 396	(18 107)	-15%	230 221
Vote 9 - Civil Engineering Services		-	-	-	-	-	-	-		-
Vote 10 - Electro-technical Services		18 141	40 459	40 459	2 170	6 189	16 019	(9 830)	-61%	40 459
Vote 11 - Financial Services		277	435	460	29	436	15	421	2807%	460
Vote 12 - Financial Services		375	1 250	1 250	-	234	-	234	#DIV/0!	1 250
Vote 13 - Human Settlements, Planning and Development and Property		4 378	10 164	10 223	48	98	1 756	(1 658)	-94%	10 223
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	157 663	285 704	306 425	13 049	116 632	145 695	(29 063)	-20%	306 425
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		17	90	90	-	-	90	(90)	-100%	90
Vote 2 - Corporate Services		619	4 115	4 320	34	936	1 650	(714)	-43%	4 320
Vote 3 - Corporate Services		-	1 909	1 804	8	1 379	1 804	(425)	-24%	1 804
Vote 4 - Corporate Services		637	26	26	-	21	26	(5)	-19%	26
Vote 5 - Community Services		6 715	10 998	8 802	314	4 287	4 002	286	7%	8 802
Vote 6 - Community Services		13 864	30 745	32 014	2 076	14 844	8 963	5 881	66%	32 014
Vote 7 - Community Services		-	2 530	2 603	81	905	310	595	192%	2 603
Vote 8 - Civil Engineering Services		234 628	332 656	326 314	21 817	118 011	171 195	(53 185)	-31%	326 314
Vote 9 - Civil Engineering Services		13	3 054	3 054	-	66	860	(794)	-92%	3 054
Vote 10 - Electro-technical Services		35 589	111 627	112 938	6 975	17 745	32 549	(14 804)	-45%	112 938
Vote 11 - Financial Services		1 108	982	957	-	163	547	(384)	-70%	957
Vote 12 - Financial Services		112	100	100	27	27	100	(73)	-73%	100
Vote 13 - Human Settlements, Planning and Development and Property		1 634	3 447	3 813	142	645	582	64	11%	3 813
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	294 935	502 279	496 835	31 475	159 029	222 676	(63 647)	-29%	496 835
Total Capital Expenditure	3	452 598	787 983	803 260	44 524	275 662	368 371	(92 709)	-25%	803 260

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

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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
Capital Expenditure - Functional Classification										
Governance and administration		4 597	9 114	10 066	1 328	5 455	4 562	893	20%	10 066
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		4 581	9 039	9 991	1 328	5 434	4 487	948	21%	9 991
Internal audit		16	75	75	-	20	75	(55)	-73%	75
Community and public safety		17 838	50 175	51 154	3 990	14 061	19 120	(5 059)	-26%	51 154
Community and social services		3 203	7 721	7 528	56	2 913	4 528	(1 615)	-36%	7 528
Sport and recreation		5 127	11 348	12 452	727	2 741	2 920	(179)	-6%	12 452
Public safety		4 954	25 125	25 695	3 175	8 245	10 070	(1 825)	-18%	25 695
Housing		4 272	4 182	3 679	19	128	552	(423)	-77%	3 679
Health		282	1 800	1 800	13	32	1 050	(1 018)	-97%	1 800
Economic and environmental services		114 005	141 333	144 094	13 184	72 551	60 683	11 868	20%	144 094
Planning and development		598	10 238	11 350	180	603	1 792	(1 189)	-66%	11 350
Road transport		113 273	131 095	132 744	13 003	71 948	58 891	13 057	22%	132 744
Environmental protection		134	-	-	-	-	-	-		-
Trading services		315 923	587 124	597 774	26 022	183 551	283 915	(100 363)	-35%	597 774
Energy sources		53 699	151 116	151 957	8 521	23 310	48 181	(24 871)	-52%	151 957
Water management		83 748	256 052	263 574	6 766	84 407	124 885	(40 478)	-32%	263 574
Waste water management		169 848	161 758	163 793	10 115	63 761	107 766	(44 006)	-41%	163 793
Waste management		8 628	18 198	18 450	620	12 074	3 083	8 992	292%	18 450
Other		235	237	171	-	44	92	(48)	-52%	171
Total Capital Expenditure - Functional Classification	3	452 598	787 983	803 260	44 524	275 662	368 371	(92 709)	-25%	803 260
Funded by:										
National Government		195 807	320 468	320 468	7 025	136 792	180 600	(43 808)	-24%	320 468
Provincial Government		45	1 620	2 620	-	8	900	(892)	-99%	2 620
District Municipality		-	1 000	1 000	-	-	-	-		1 000
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		195 852	323 088	324 088	7 025	136 799	181 500	(44 700)	-25%	324 088
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	124 294	307 044	312 312	20 503	84 729	129 662	(44 934)	-35%	312 312
Internally generated funds		132 452	157 851	166 860	16 996	54 134	57 209	(3 076)	-5%	166 860
Total Capital Funding		452 598	787 983	803 260	44 524	275 662	368 371	(92 709)	-25%	803 260

Monthly Budget Monitoring Report - December 2022

2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	1 877 905	126 172	1 877 905
Call investment deposits		–	–	–	500 000	–
Consumer debtors		188 127	163 111	170 094	171 789	170 094
Other debtors		70 127	79 061	79 061	61 000	79 061
Current portion of long-term receivables		227	3 839	3 839	(341)	3 839
Inventory		119 399	184 578	184 539	132 037	184 539
Total current assets		970 416	1 508 896	2 315 438	990 657	2 315 438
Non current assets						
Long-term receivables		332	36 387	36 387	490	36 387
Investments		–	–	–	–	–
Investment property		144 073	144 856	144 689	144 073	144 689
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 290 606	4 022 775	4 038 108	3 486 820	4 038 108
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		1 249	3 258	3 369	1 273	3 369
Other non-current assets		4 236	4 236	4 236	(43 813)	4 236
Total non current assets		3 440 496	4 211 513	4 226 789	3 588 842	4 226 789
TOTAL ASSETS		4 410 911	5 720 408	6 542 227	4 579 499	6 542 227
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		43 413	157 736	157 736	17 970	157 736
Consumer deposits		36 003	43 560	43 560	37 062	43 560
Trade and other payables		301 317	632 262	1 460 177	289 297	1 460 177
Provisions		91 079	145 635	145 453	91 027	145 453
Total current liabilities		471 812	979 193	1 806 926	435 356	1 806 926
Non current liabilities						
Borrowing		198 295	677 674	677 674	198 162	677 674
Provisions		331 622	245 271	245 271	331 622	245 271
Total non current liabilities		529 917	922 944	922 944	529 784	922 944
TOTAL LIABILITIES		1 001 729	1 902 138	2 729 870	965 140	2 729 870
NET ASSETS	2	3 409 182	3 818 271	3 812 357	3 614 359	3 812 357
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 373 310	3 602 195	3 596 281	3 578 487	3 596 281
Reserves		35 873	216 076	216 076	35 873	216 076
TOTAL COMMUNITY WEALTH/EQUITY	2	3 409 182	3 818 271	3 812 357	3 614 359	3 812 357

Monthly Budget Monitoring Report - December 2022

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	30 211	202 638	185 426	17 212	9%	357 370
Service charges		1 235 203	1 417 689	1 417 689	75 170	577 906	708 844	(130 938)	-18%	1 508 016
Other revenue			238 998	238 998	11 755	155 217	81 389	73 827	91%	382 749
Transfers and Subsidies - Operational		789 533	553 091	570 680	65 277	290 510	285 340	5 170	2%	579 869
Transfers and Subsidies - Capital			370 399	371 399	-	144 097	185 700	(41 602)	-22%	362 569
Interest		29 595	66 280	66 280	1 812	17 384	28 610	(11 226)	-39%	63 016
Dividends		98 299	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 072 831)	(2 431 028)	(2 453 933)	(181 497)	(1 006 086)	(1 234 645)	(228 560)	19%	(2 741 455)
Finance charges		(36 619)	(40 950)	(40 950)	(16 741)	(16 740)	(12 648)	4 092	-32%	(40 950)
Transfers and Grants		-	(42 636)	(44 215)	(5 061)	(8 794)	(22 475)	(13 681)	61%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		410 774	502 695	496 801	(19 073)	356 132	205 541	(150 591)	-73%	471 184
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 559	6 100	6 100	-	-	3 000	(3 000)	-100%	6 100
Decrease (increase) in non-current receivables		(358)	(36 387)	(36 387)	(20)	(47 892)	(36 387)	(11 504)	32%	(36 387)
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets		(452 356)	(787 983)	(803 260)	(44 524)	(275 662)	368 371	644 033	175%	803 260
NET CASH FROM/(USED) INVESTING ACTIVITIES		(448 156)	(818 271)	(833 547)	(44 544)	(323 554)	334 984	658 537	197%	772 972
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(468)	304 378	304 378	-	-	-	-		304 378
Increase (decrease) in consumer deposits		-	43 560	43 560	106	1 058	51 060	(50 002)	-98%	43 560
Payments										
Repayment of borrowing		(39 235)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(39 703)	347 937	347 937	106	1 058	51 060	50 002	98%	347 937
NET INCREASE/ (DECREASE) IN CASH HELD		(77 085)	32 362	11 191	(63 512)	33 637	591 585			1 592 094
Cash/cash equivalents at beginning:		669 621	592 536	592 536		592 536	592 536			592 536
Cash/cash equivalents at month/year end:		592 536	624 897	603 727		626 172	1 184 120			2 184 629

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

Monthly Budget Monitoring Report - December 2022

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

Cash and cash equivalents commitments - 31 December 2022	
	R'000
Cash and Cash Equivalents	626 172 109
Less: Ringfenced and Invested	528 136 259
Repayments of Loans - short term portion	3 412 726
Capital Replacement Reserve	5 912 048
Provision for Rehabilitation of Landfill Site	6 424 880
Compensation Provision - GIPTN Buy-ins and Buy Outs	11 779 486
Unspent External Loans	0
Unspent Conditional Grants	0
Housing Development Fund	567 034
Trade debtors - deposits	40 084
Investments	500 000 000
Working Capital	98 035 850

Financial problems or risks facing the municipality:

The working capital amounted to R98 million at the end of December 2022.

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

Monthly Budget Monitoring Report - December 2022

2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

WC044 George - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26 643	5 852	6 363	4 384	5 174	4 060	21 627	87 248	161 351	122 493	2 681	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44 646	1 313	1 600	772	3 015	366	1 341	4 401	57 454	9 895	35	-
Receivables from Non-exchange Transactions - Property Rates	1400	33 420	2 284	1 758	2 527	1 142	910	4 253	16 804	63 099	25 637	267	-
Receivables from Exchange Transactions - Waste Water Management	1500	19 999	3 327	2 868	2 090	1 900	1 657	7 691	24 574	64 104	37 911	767	-
Receivables from Exchange Transactions - Waste Management	1600	19 611	3 301	2 824	2 026	1 842	1 456	6 810	21 318	59 188	33 451	725	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	23	9	10	7	3	3	41	142	239	197	12	-
Interest on Arrear Debtor Accounts	1810	1 102	224	269	267	262	260	1 667	15 717	19 769	18 174	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(14 539)	565	462	454	447	469	2 105	13 003	2 966	16 479	55	-
Total By Income Source	2000	130 906	16 876	16 152	12 528	13 785	9 182	45 534	183 207	428 170	264 236	4 542	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6 193	530	529	453	177	83	1	-	7 966	714	-	-
Commercial	2300	48 998	1 767	1 772	915	3 857	476	2 378	8 779	68 943	16 405	-	-
Households	2400	77 989	14 555	13 826	11 127	9 725	8 602	43 060	173 881	352 766	246 395	4 542	-
Other	2500	(2 274)	24	24	33	25	21	96	547	(1 504)	722	-	-
Total By Customer Group	2600	130 906	16 876	16 152	12 528	13 785	9 182	45 534	183 207	428 170	264 236	4 542	-

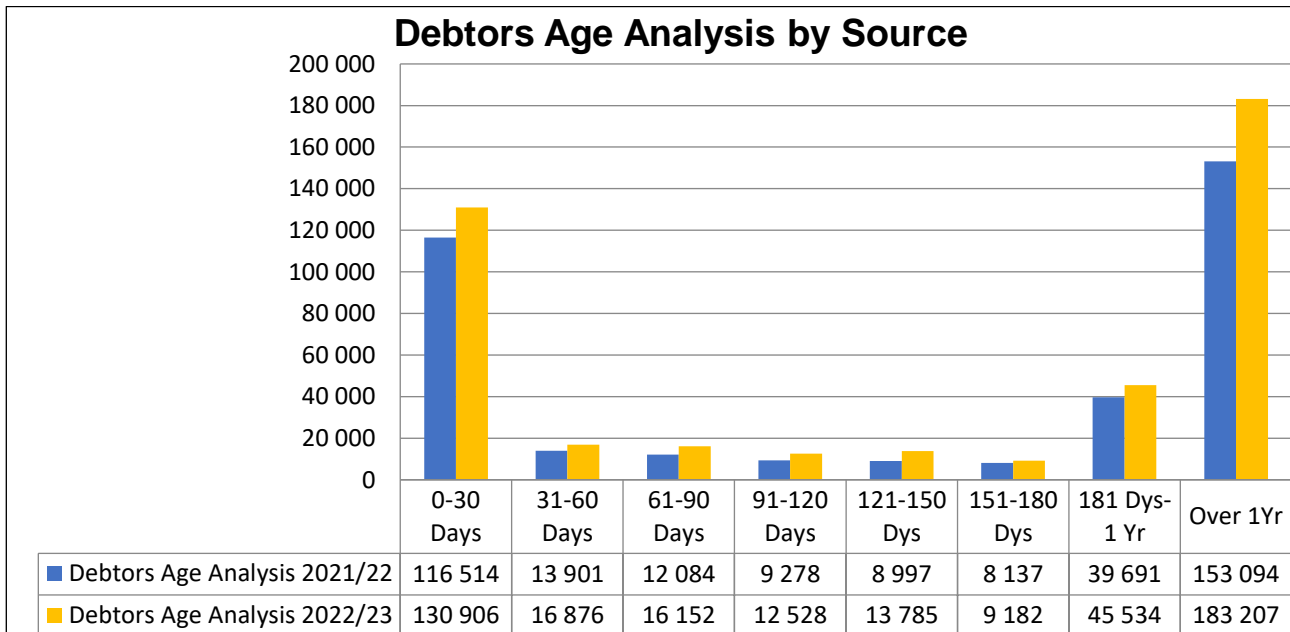
Monthly Budget Monitoring Report - December 2022

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 December 2022, an amount of R428.2 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R264.2 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 December 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%		
Nov 22	R 412 199 708.32	R 122 643 112.19	R 424 475 295.21	R 1 259 823.20	R 109 107 702.10	88.96%	88.96%		
Dec 22	R 424 475 295.21	R 121 139 409.14	R 428 170 110.08	R 4 027 081.94	R 113 417 512.33	93.63%	93.63%	96.68%	91.47%

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 - M06 December

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	45 640	-	-	-	-	-	-	-	-	45 640	50 485
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 906	-	-	-	-	-	-	-	-	7 906	7 811
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	16 835	6 539	1 244	434	237	-	-	-	-	25 288	9 608
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	70 380	6 539	1 244	434	237	-	-	-	-	78 834	67 904

. Reasons for creditors outstanding longer than 30 days:

- There are no disputes to be resolved.

2.8.3 Table SC5: Investment Portfolio

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

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

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

Monthly Budget Monitoring Report - December 2022

2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		338 824	358 290	358 290	-	109 602	109 602	-		358 290
4 542		170 498	193 460	193 460	-	75 449	75 449	-		193 460
Operational Revenue:General Revenue:Equitable Share	3	3 068	1 990	1 990	-	1 394	1 394	-		1 990
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 885	6 000	6 000	-	3 000	3 000	-		6 000
Infrastructure Skills Development Grant [Schedule 5B]		1 550	1 721	1 721	-	1 721	1 721	-		1 721
Local Government Financial Management Grant [Schedule 5B]		750	750	750	-	-	-	-		750
Municipal Infrastructure Grant [Schedule 5B]		155 573	154 369	154 369	-	28 038	28 038	-		154 369
Public Transport Network Grant [Schedule 5B]		1 500	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-		-
Provincial Government:		245 947	194 001	194 001	94	8 315	8 315	-		194 001
Human Settlements Development Grant (Beneficiaries)		8 571	4 000	4 000	-	-	-	-		4 000
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		8 460	22 425	22 425	-	-	-	-		22 425
Integrated Transport Planning		600	-	-	-	-	-	-		-
Local Government Internship Grant		-	-	-	-	-	-	-		-
Community Library Service Grant		6 969	11 101	11 101	-	8 221	8 221	-		11 101
Community Development Workers (CDW) Operational Support Grant		94	94	94	94	94	94	-		94
George Integrated Public Transport Network Operations		217 587	154 868	154 868	-	-	-	-		154 868
Financial Management Capacity Building Grant		250	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		1 016	513	513	-	-	-	-		513
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	1 000	1 000	-	-	-	-		1 000
Western Cape Municipal Energy Resilience Grant		400	-	-	-	-	-	-		-
Local Government Public Employment Support Grant		2 000	-	-	-	-	-	-		-
District Municipality:		120	-	-	-	-	-	-		-
Community Safety Plan Initiatives		120	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	584 892	552 291	552 291	94	117 917	117 917	-		552 291
Capital Transfers and Grants										
National Government:		198 192	362 983	362 983	-	264 704	277 204	(12 500)	-4.5%	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	37 041	37 041	-	37 041	37 041	-		37 041
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	-	2 500	2 500	-		2 500
Regional Bulk Infrastructure Grant (Schedule 5B)		79 845	240 648	240 648	-	190 000	190 000	-		240 648
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-		-
Provincial Government:		700	1 620	1 620	-	800	800	-		1 620
Library Grant		-	820	820	-	-	-	-		820
Development of Sport and Recreation facilities		700	800	800	-	800	800	-		800
District Municipality:		1 000	-	-	-	-	-	-		-
JDMA - Microprise Facilities at Pacaltdorp		1 000	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	199 892	364 603	364 603	-	265 504	278 004	(12 500)	-4.5%	364 603
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	784 783	916 894	916 894	94	383 421	395 921	(12 500)	-3.2%	916 894

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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 - M06 December

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	10 108	33 145	76 514	(43 369)	-56.7%	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	70	223	972	(749)	-77.0%	1 990
Infrastructure Skills Development Grant [Schedule 5B]		5 885	6 000	6 000	470	2 603	2 936	(333)	-11.3%	6 000
Local Government Financial Management Grant [Schedule 5B]		1 550	1 721	1 721	12	99	833	(734)	-88.1%	1 721
Municipal Infrastructure Grant [Schedule 5B]		750	750	750	188	375	375	-	-	750
Public Transport Network Grant [Schedule 5B]		137 837	154 369	154 369	9 368	29 845	71 398	(41 553)	-58.2%	154 369
Regional Bulk Infrastructure Grant		1 500	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		233 458	194 001	194 001	16 989	143 646	89 201	54 445	61.0%	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	6 551	21 223	8 956	12 267	137.0%	22 425
Integrated Transport Planning		600	-	-	-	-	-	-	-	-
Community Library Service Grant		10 801	11 101	11 101	874	5 947	5 947	-	-	11 101
Community Development Workers (CDW) Operational Support Grant		81	94	94	-	23	44	(21)	-48.4%	94
George Integrated Public Transport Network Operations		205 945	154 868	154 868	9 543	115 077	73 998	41 079	55.5%	154 868
Financial Management Capacity Building Grant		193	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		472	513	513	21	150	257	(107)	-41.7%	513
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		2 780	1 000	1 000	-	418	-	418	#DIV/0!	1 000
Western Cape Municipal Energy Resilience Grant		400	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant		454	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Community Safety Plan Initiatives		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		554 546	552 291	552 291	27 097	176 792	165 716	11 076	6.7%	552 291
Capital expenditure of Transfers and Grants										
National Government:		199 901	362 983	362 983	8 068	152 160	184 142	(31 981)	-17.4%	362 983
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19 350	38 036	38 036	1 680	4 510	12 650	(8 140)	-64.3%	38 036
Municipal Infrastructure Grant [Schedule 5B]		41 512	44 758	44 758	1 024	19 193	19 906	(713)	-3.6%	44 758
Energy Efficiency and Demand Side Management Grant		-	2 500	2 500	-	1 570	2 500	(930)	-37.2%	2 500
Public Transport Network Grant [Schedule 5B]		55 998	37 041	37 041	68	32 978	24 617	8 360	34.0%	37 041
Regional Bulk Infrastructure Grant (Schedule 5B)		79 845	240 648	240 648	5 296	93 909	124 468	(30 559)	-24.6%	240 648
Water Services Infrastructure Grant [Schedule 5B]		3 082	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		114	-	-	-	-	-	-	-	-
Provincial Government:		-	1 620	1 620	-	8	-	8	#DIV/0!	1 620
Library Grant		-	820	820	-	3	-	3	#DIV/0!	820
Development of Sport and Recreation facilities		-	800	800	-	5	-	5	#DIV/0!	800
District Municipality:		-	-	-	-	-	-	-	-	-
JDMA - Microprise Facilities at Pacallsdorp		-	-	-	-	-	-	-	-	-
Other grant providers:		13 014	-	-	-	-	-	-	-	-
		13 014	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		212 915	364 603	364 603	8 068	152 168	184 142	(31 974)	-17.4%	364 603
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		767 461	916 894	916 894	35 165	328 960	349 857	(20 898)	-6.0%	916 894

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2.8.6 Expenditure against approved Roll-Overs

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		17 469	169	169	(17 300)	-99.0%
Community Library Service Grant		167	-	-	(167)	-100.0%
Community Development Workers (CDW) Operational Support Grant		94	-	-	(94)	
George Integrated Public Transport Network Operations		12 671	-	-	(12 671)	
Financial Management Capacity Building Grant		125	-	-	(125)	
Municipal Accreditation and Capacity Building Grant		255	-	-	(255)	
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		2 716	150	150	(2 566)	
Local Government Public Employment Support Grant		1 441	20	20	(1 421)	
					-	
District Municipality:		120	-	-	(120)	-100.0%
Community Safety Plan Initiatives		120	-	-	(120)	-100.0%
Other grant providers:		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		17 589	169	169	(17 420)	-99.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1 000	-	-	(1 000)	-100.0%
Library Grant		300	-	-	(300)	-100.0%
Development of Sport and Recreation facilities		700	-	-	(700)	-100.0%
Specify (Add grant description)					-	
District Municipality:		-	-	-	-	
Specify (Add grant description)					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		1 000	-	-	(1 000)	-100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 589	169	169	(18 420)	-99.1%

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2.8.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 007	16 886	16 886	1 428	8 554	8 443	110	1%	16 886
Pension and UIF Contributions		350	890	890	22	122	445	(323)	-73%	890
Medical Aid Contributions		229	407	407	23	139	203	(64)	-32%	407
Motor Vehicle Allowance		5 023	5 407	5 407	418	2 516	2 704	(187)	-7%	5 407
Cellphone Allowance		2 174	2 581	2 581	187	1 119	1 290	(171)	-13%	2 581
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		23 783	26 171	26 171	2 079	12 449	13 085	(636)	-5%	26 171
% increase	4		10.0%	10.0%						10.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 805	9 345	8 567	660	3 902	4 283	(382)	-9%	8 567
Pension and UIF Contributions		983	1 206	1 261	26	162	631	(469)	-74%	1 261
Medical Aid Contributions		313	298	358	18	89	180	(91)	-50%	358
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		729	1 621	1 621	-	-	809	(809)	-100%	1 621
Motor Vehicle Allowance		452	514	454	44	196	227	(31)	-14%	454
Cellphone Allowance		116	157	157	19	105	79	26	33%	157
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		264	440	602	7	48	302	(253)	-84%	602
Payments in lieu of leave		112	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 773	13 581	13 021	773	4 502	6 512	(2 009)	-31%	13 021
% increase	4		15.4%	10.6%						10.6%
Other Municipal Staff										
Basic Salaries and Wages		351 784	440 981	447 625	30 538	180 538	223 838	(43 300)	-19%	447 625
Pension and UIF Contributions		62 016	72 821	72 721	5 670	33 634	36 362	(2 728)	-8%	72 721
Medical Aid Contributions		23 460	40 295	40 305	1 729	15 328	20 153	(4 825)	-24%	40 305
Overtime		62 553	59 289	59 795	5 672	29 042	29 898	(856)	-3%	59 795
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		15 748	16 874	17 148	1 434	8 415	8 573	(157)	-2%	17 148
Cellphone Allowance		1 601	1 679	1 709	141	863	857	5	1%	1 709
Housing Allowances		2 213	4 338	4 346	187	1 131	2 179	(1 048)	-48%	4 346
Other benefits and allowances		42 683	51 084	51 112	1 285	33 980	25 705	8 275	32%	51 112
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2 443	4 420	4 340	275	820	2 141	(1 322)	-62%	4 340
Post-retirement benefit obligations	2	22 883	22 360	22 360	215	2 924	6 118	(3 194)	-52%	22 360
Sub Total - Other Municipal Staff		587 383	714 140	721 461	47 146	306 675	355 825	(49 150)	-14%	721 461
% increase	4		21.6%	22.8%						22.8%
Total Parent Municipality		622 939	753 891	760 652	49 998	323 627	375 422	(51 795)	-14%	760 652
TOTAL SALARY, ALLOWANCES & BENEFITS		622 939	753 891	760 652	49 998	323 627	375 422	(51 795)	-14%	760 652
% increase	4		21.0%	22.1%						22.1%
TOTAL MANAGERS AND STAFF		599 156	727 721	734 482	47 919	311 177	362 337	(51 159)	-14%	734 482

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2.8.8 Overtime table per department

COMMUNITY SERVICES													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December	Quarter 2	Available	% Budget Spent
Community Services													
Beach Areas	20220703044998	10246202740000	Overtime:Non Structured	366 700	366 700	129 276	34 914	17 392	42 412	34 558	94 362	237 424	35%
Cemeteries	20220703044995	10042202740000	Overtime:Non Structured	142 700	142 700	128 312	42 682	24 779	37 040	23 811	85 630	14 388	90%
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	95 392	27 682	22 367	24 274	21 069	67 710	146 108	39%
Environmental Administration	20220703044960	10398202740000	Overtime:Non Structured	25 200	25 200	41 350	6 961	3 354	22 214	8 821	34 389	-16 150	164%
Parks and Gardens	20220703045010	10424202740000	Overtime:Non Structured	293 000	293 000	239 626	96 000	43 764	62 671	37 192	143 626	53 374	82%
Public Toilets	20220703044984	10534202740000	Overtime:Non Structured	381 500	381 500	165 611	68 903	33 539	43 505	19 664	96 708	215 889	43%
Refuse Removal	20220703044979	10770202740000	Overtime:Non Structured	4 607 800	4 607 800	3 064 140	1 372 676	556 586	620 112	514 767	1 691 464	1 543 660	66%
Sport Maintenance	20220703044968	10385202740000	Overtime:Non Structured	28 900	78 900	67 592	-	1 504	35 975	30 112	67 592	11 308	86%
Street Cleansing	20220703044980	10437202740000	Overtime:Non Structured	655 000	855 000	580 265	177 520	99 995	160 738	142 012	402 745	274 735	68%
Swimming pool	20220703044961	10386202740000	Overtime:Non Structured	13 500	39 500	1 090	1 090	-	-	-	-	38 410	3%
Sub-total: Community Services				6 783 000	7 059 000	4 515 579	1 831 353	803 280	1 048 941	832 005	2 684 226	2 543 421	64%
Protection Services													
Drivers Licence	20220703044981	10783202740000	Overtime:Non Structured	184 200	184 200	67 825	36 218	13 908	8 577	9 121	31 606	116 375	37%
Fire Services	20220703045025	10149202770000	Overtime:Night Shift	2 367 200	2 367 200	824 515	336 536	164 335	169 258	154 386	487 979	1 542 685	35%
Fire Services	20220703044989	10149202740000	Overtime:Non Structured	457 200	457 200	145 876	82 540	16 433	16 520	30 383	63 336	311 324	32%
Fire services	20220703045022	10149202750000	Overtime:Structured	1 213 900	1 213 900	324 556	138 169	75 143	63 541	47 702	186 387	889 344	27%
Security Services	20220703045026	10700202770000	Overtime:Night Shift	138 400	138 400	45 444	18 323	9 139	9 083	8 899	27 121	92 956	33%
Security Services	20220703044978	10700202740000	Overtime:Non Structured	1 512 000	1 512 000	841 507	279 832	144 338	7 507	409 830	561 675	670 493	56%
Law Enforcement	20220703045008	10699202740000	Overtime:Non Structured	1 000 000	1 400 000	1 035 338	702 615	119 069	122 992	90 662	332 723	364 662	74%
Traffic Law Enforcement	20220703045024	10754202770000	Overtime:Night Shift	157 400	157 400	65 857	27 488	15 606	11 345	11 418	38 369	91 543	42%
Traffic Law Enforcement	20220703045015	10754202740000	Overtime:Non Structured	4 814 500	4 414 500	2 079 448	860 564	435 249	461 266	322 368	1 218 883	2 335 052	47%
Traffic Vehicle Registration	20220703044994	10767202740000	Overtime:Non Structured	432 700	432 700	143 410	64 859	39 531	18 628	20 392	78 551	289 290	33%
Traffic Vehicle Testing	20220703044967	10796202740000	Overtime:Non Structured	48 200	48 200	13 449	3 250	3 642	4 067	2 490	10 199	34 751	28%
Sub-total: Protection Services				12 325 700	12 325 700	5 587 225	2 550 395	1 036 394	892 785	1 107 652	3 036 830	6 738 475	45%
Total for Directorate				19 108 700	19 384 700	10 102 804	4 381 749	1 839 673	1 941 725	1 939 657	5 721 055	9 281 896	52%
% SPENT						52,12%							

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ELECTROTECHNICAL SERVICES													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Administration	20220703045001	10806202740000	Overtime:Non Structured	150 000	150 000	156 545	76 776	14 581	24 941	40 247	79 769	-6 545	104%
Distribution	20220703045003	10819202740000	Overtime:Non Structured	6 472 000	6 472 000	4 388 699	1 752 161	840 711	989 304	806 523	2 636 537	2 083 301	68%
Fleet management	20220703044999	10932202740000	Overtime:Non Structured	123 200	123 200	51 326	10 606	10 522	16 996	13 201	40 719	71 874	42%
			TOTAL	6 745 200	6 745 200	4 596 569	1 839 544	865 814	1 031 241	859 970	2 757 025	2 148 631	68%
			% SPENT			68%							
CORPORATE SERVICES													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Administration	20220703044970	10013202740000	Overtime:Non Structured	10 800	10 800	4 156	3 244	912	-	-	912	6 644	38%
DMA Area	20220703044972	10014202740000	Overtime:Non Structured	16 700	16 700	22 368	6 531	7 771	4 218	3 848	15 837	-5 668	134%
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	61 183	42 022	12 687	-	6 474	19 161	8 818	87%
Conville Hall	20220703044993	10178202740000	Overtime:Non Structured	12 000	12 000	3 202	2 269	933	-	-	933	8 798	27%
Thembalethu Hall	20220703044965	10204202740000	Overtime:Non Structured	16 800	16 800	2 244	2 244	-	-	-	-	14 556	13%
Office of the Executive Mayor	20220703044990	10576202740000	Overtime:Non Structured	1 200	1 200	-	-	-	-	-	-	1 200	0%
Social Services	20220703044958	10399202740000	Overtime:Non Structured	139 700	139 700	1 364	1 364	-	-	-	-	138 336	1%
			TOTAL	212 700	272 700	94 518	57 675	22 302	4 218	10 322	36 842	178 182	35%
			% SPENT			35%							
CIVIL ENGINEERING SERVICES													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Administration	20220703044951	10615202740000	Overtime:Non Structured	88 900	88 900	16 950	7 169	3 884	2 812	3 085	9 781	71 950	19%
GIPTN	20220703044949	10687202740000	Overtime:Non Structured	-	-	3 308	3 308	-	-	-	-	-3 308	#DIV/0!
Laboratory Services	20220703044952	10564202740000	Overtime:Non Structured	70 000	70 000	3 653	458	-	3 195	-	3 195	66 347	5%
Mechanical Workshop	20220703044996	10961202740000	Overtime:Non Structured	299 300	299 300	231 420	98 950	42 414	51 951	38 104	132 469	67 880	77%
Sewerage Mainline	20220703044959	10521202740000	Overtime:Non Structured	5 800 000	5 800 000	2 572 771	1 027 956	456 890	556 464	531 460	1 544 814	3 227 230	44%
Streets and Stormwater	20220703044954	10686202740000	Overtime:Non Structured	1 500 000	1 500 000	941 147	370 261	181 349	203 906	185 632	570 886	558 853	63%
Water Contamination control	20220703045027	10563202770000	Overtime:Night Shift	418 000	418 000	145 479	58 434	28 845	29 313	28 888	87 045	272 521	35%
Water Contamination control	20220703044957	10563202740000	Overtime:Non Structured	1 700 000	1 700 000	638 354	264 293	118 246	132 566	123 248	374 060	1 061 646	38%
Water Contamination control	20220703045019	10563202750000	Overtime:Structured	400 000	400 000	127 051	56 096	27 090	23 976	19 888	70 955	272 949	32%
Water Distribution	20220703044956	10848202740000	Overtime:Non Structured	5 749 000	5 749 000	2 610 876	1 014 462	514 103	521 444	560 866	1 596 413	3 138 124	45%
Water Purification	20220703045029	10835202770000	Overtime:Night Shift	411 500	411 500	179 752	71 549	37 008	36 074	35 121	108 203	231 748	44%
Water Purification	20220703044955	10835202740000	Overtime:Non Structured	2 100 000	2 100 000	880 015	337 512	193 634	187 247	161 621	542 503	1 219 985	42%
Water Purification	20220703045021	10835202750000	Overtime:Structured	512 600	512 600	158 392	69 367	34 747	31 120	23 157	89 024	354 208	31%
			TOTAL	19 049 300	19 049 300	8 509 166	3 379 816	1 638 210	1 780 068	1 711 071	5 129 349	10 540 134	45%
			% SPENT			45%							

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HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT													
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Housing Administration	20220703045002	10220202740000	Overtime:Non Structured	382 400	382 400	122 601	47 264	15 677	38 780	20 880	75 337	259 799	32%
Maintenance	20220703044969	10291202740000	Overtime:Non Structured	-	-	30 922	5 471	-	-	25 452	25 452	-30 922	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	-	-	905	27 785	7%
Properties	20221118054544	10738202740000	Overtime:Non Structured	-	20 000	17 808	-	-	-	17 808	17 808	2 192	89%
Planning	20220703045009	10592202740000	Overtime:Non Structured	10 000	10 000	-	-	-	-	-	-	10 000	0%
			TOTAL	432 400	452 400	173 548	54 045	16 582	38 780	64 140	119 503	278 852	38%
			% SPENT			38%							
FINANCIAL SERVICES													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Credit Control	20220703044985	10233202740000	Overtime:Non Structured	10 700	10 700	40 166	36 977	3 189	-	-	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	41 340	10 259	6 099	260	24 722	31 082	-32 740	481%
IT Services Network	20220703044962	10495202740000	Overtime:Non Structured	6 500	6 500	-	-	-	-	-	-	6 500	0%
REMUNERATION SECTION	20220829923970	10673202740000	Overtime:Non Structured	-	10 000	4 101	4 101	-	-	-	-	5 899	41%
Stores	20220703044982	10330202740000	Overtime:Non Structured	65 700	65 700	19 837	9 115	2 414	3 653	4 655	10 722	45 863	30%
			TOTAL	98 900	108 900	105 444	60 451	11 702	3 913	29 378	44 993	3 456	97%
			% SPENT			97%							
MUNICIPAL MANAGER													
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	December Actual	Quarter 2	Available	% Budget Spent
Office of the Municipal Manager	20220703045013	10631202740000	Overtime:Non Structured	28 000	28 000	2 378	-	1 577	400	400	2 378	25 622	8%
			TOTAL	28 000	28 000	2 378	-	1 577	400	400	2 378	25 622	8%
			% SPENT			8%							
			GRAND TOTAL	45 675 200	46 041 200	23 584 425	9 773 280	4 395 861	4 800 346	4 614 939	13 811 146	22 456 775	51%
			% SPENT			51,22%							

Notes:

- An amount of **R23 584 425** has been paid out to date, which constitutes **51.22%** of the budget.

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2.8.9 Deviations – December 2022

YEAR	MONTH	DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
2022	December	Corporate Services	Group debriefing	Healing River Ministry Academy	4 779.00	20220703042842	Employee wellness	Impossible to follow the official procurement process. An urgent group debriefing has been schedule for the employees of Committee Services after the sudden death of a colleague.
2022	December	Community Services	Supply and set-up of equipment	Fullcrum Technologies	20 125.00	20220703043024	Maintenance of equipment	Impossible to follow the official procurement process. The equipment that needs replacement is Fullcrum equipment that they installed, including the software.
2022	December	Electro-Technical Services	Fuel	Agri Land George	24,66 p/l	20160623022608	Store stock	Emergency.The demand for diesel exceeded the supply due to extended load curtailment.
2022	December	Financial Services	Mobile phone app	Community Systems	78 890,61 p/m	20220703046261	Software licences	Emergency.Communication with public to keep them informed on the water restrictions.
				TOTAL	24 904.00			

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

December 2022

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
December 2022		OPENING BALANCE			5786.84
01 12 2022	Interest Received		16.17		
		CLOSING BALANCE			5803.01

Monthly Budget Monitoring Report - December 2022

QUALITY CERTIFICATE

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

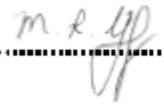
(mark as appropriate)

The monthly budget statement

For the month of **December 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 16/01/2023.....