

Monthly Budget Monitoring Report July 2023



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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 July 2023.

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

15 August 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 July 2023.
- (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	1 023 043	3 342 121	2 922 128
Adjustment Budget	1 023 043	3 342 121	2 922 128
Plan to Date (SDBIP)	40 004	247 869	226 291
Actual	5 692	240 041	149 588
Orders / Shadows	49 215	0	30 495
Variance to SDBIP	-34 312	-7 828	-76 703
% Variance to SDBIP	-86%	-3%	-34%
% of Adjusted budget 2023/24	1%	7%	5%
% of Adjusted budget 2023/24 including shadows	5%	N/A	6%

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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	441 577 886	441 577 886	35 326 231	56 729 870	21 403 639	61%
	Reason for variance: <ul style="list-style-type: none"> There is a 10% or R5million increase in comparison to the to July 2022 The SDBIP will be amended to ensure closer alignment. 					
Service Charges – Electricity	919 999 999	919 999 999	64 400 531	84 368 020	19 967 489	31%
	Reason for variance: <ul style="list-style-type: none"> The year end journal to write back revenue to the 2022/23 financial year was only processed in August 2023. Revenue is currently overstated by R45.1 million, but will be corrected in the August 2023 Section 71 report. 					
Service Charges – Water	229 656 561	229 656 561	18 397 525	17 961 749	(435 776)	-2%
Service Charges – Sewerage	165 693 080	165 693 080	13 255 446	14 699 635	1 444 189	11%
	Reason for variance: <ul style="list-style-type: none"> There is a 16% or R2million increase in comparison to the to July 2022. The SDBIP will be amended to ensure closer alignment. 					
Service Charges – Refuse Removal	156 469 520	156 469 520	14 082 257	13 414 664	(667 593)	-5%
Fines, Penalties and Forfeits	89 083 270	89 317 270	7 115 223	1 005 750	(6 109 473)	-86%
	Reason for variance: <ul style="list-style-type: none"> Less fines issued 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	4 838 117	4 838 117	387 049	214 051	(172 999)	-45%
Income for Agency Services	19 734 020	19 734 020	1 578 722	5 859 389	4 280 667	271%
	Reason for variance: <ul style="list-style-type: none"> The expenditure journal for the Department of Transport had not been processed by month end. 					
Rent of Facilities and Equipment	5 231 360	5 231 360	416 707	1 741 971	1 325 264	318%
	Reason for variance: <ul style="list-style-type: none"> Debit raising for Operating lease contracts was processed. Projections need to be amended. 					
Grants and Subsidies Received – Capital	462 093 890	462 093 890	34 190 807	1 699 170	(32 491 637)	-95%
	Reason for variance: <ul style="list-style-type: none"> Capital grant revenue is recognized as and when expenditure takes place on the capital budget. The SDBIP will be amended to ensure closer alignment. 					
Grants and Subsidies Received – Operating	635 582 098	635 348 098	42 431 949	1 629 371	(40 802 577)	-96%
	Reason for variance: <ul style="list-style-type: none"> Operating grant revenue is recognized as and when expenditure takes place on the operational budget. The SDBIP will be amended to ensure closer alignment. 					
Interest Earned – External Investments	42 414 834	42 414 834	3 393 187	16 814 530	13 421 343	396%
	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"> The prime rate is 11.75% which resulted in higher-than-expected returns as at the end of July 2023. The excess interest earned resulted from having more excess cash available for investment than anticipated. 					
Interest Earned – Outstanding Debtors	11 724 200	11 724 200	525 304	1 745 451	1 220 147	232%
	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	34 088 550	34 088 550	2 617 310	2 562 910	(54 400)	-2%
GIPTN Fare Revenue	91 097 474	91 097 474	7 287 798	5 562 174	(1 725 624)	-24%
Sale of Erven	2 226 000	2 226 000	178 080	2 186 434	2 008 354	1128%
	Reason for variance: <ul style="list-style-type: none"> The sale of erven was more than anticipated for the current month. 					
Development Charges	30 610 035	30 610 035	2 285 065	11 846 095	9 561 030	418%
	Reason for variance: <ul style="list-style-type: none"> More development charges were realised than anticipated, which is indicative of growth and development that takes place within George. 					
Gain on Disposal of PPE	-	-	-	-	-	0%
Total Revenue	3 342 120 894	3 342 120 894	247 869 191	240 041 233	(7 827 958)	-3%
% of Annual Budget Billed	7%					

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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	708 327 172	708 555 572	55 220 769	44 367 845	(10 852 924)	-20%
	Reason for variance: <ul style="list-style-type: none"> The reason for the variance is due to vacant budgeted positions that have not been filled yet. Overtime, standby and acting allowances paid in July 2023 was journalised against the 2022/23 budget. 					
Remuneration of Councillors	30 568 078	30 568 078	2 445 446	1 951 523	(493 923)	-20%
Contracted Services	694 978 057	694 122 537	52 708 854	4 466 941	(48 241 913)	-92%
	Reason for variance: <ul style="list-style-type: none"> GIPTN: The VOC and Department of Transport accounts for July 2023 will be received and paid in August 2023. R11.2 million is on order as 31 July 2023 					
Bulk Purchases	707 250 400	707 250 400	56 580 032	73 586 456	17 006 424	30%
	Reason for variance: <ul style="list-style-type: none"> The ESKOM account for June 2023 (R73 586 456) was incorrectly paid through the 2023/24 operational budget instead of the provision. The correction will be made during August 2023 by journal. 					
Operating Leases	4 208 334	4 171 794	321 899	112 266	(209 632)	-65%
Operational Cost	177 724 343	177 535 233	12 813 291	2 204 540	(10 608 751)	-83%
	Reason for variance: <ul style="list-style-type: none"> GIPTN: The ITS account for Vehicle tracking amounting to R6.5m will be paid in July 2023. The SALGA journal at Human Resources must still be processed. 					

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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"> R7.2 million is on order as 31 July 2023 					
Depreciation & Amortisation	187 800 195	187 800 195	15 024 016	15 650 016	626 001	4%
Loss on Disposal of PPE	-	-	-	-	-	No Planned Spend
Bad Debts	8 772 450	8 772 450	671 932	3 277 169	2 605 237	388%
	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	40 657 687	40 657 687	3 249 060	-	(3 249 060)	-100%
Inventory Consumed	321 453 777	322 306 547	24 228 026	3 971 589	(20 256 437)	-84%
	Reason for variance: <ul style="list-style-type: none"> R11 million is on order as 31 July 2023 					
Interest Expense	40 388 003	40 388 003	3 027 720	-	(3 027 720)	-100%
	Reason for variance: <ul style="list-style-type: none"> Interest payments are paid bi-annually, December and June each year. The SDBIP needs to be amended. 					
Total Expenditure	2 922 128 496	2 922 128 496	226 291 044	149 588 345	(76 702 699)	-34%
% of Annual Budget Spent	5%					

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Capital Expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Orders Placed
Municipal Manager	110 000	110 000	-	-	-	0%!	-
Corporate Services	16 978 000	16 978 000	75 000	-	(75 000)	-100%	262 772
	Reasons for variance: <ul style="list-style-type: none"> Corporate Services planned to spend R75 000 during July 2023. No invoices were paid but R262 772 is on order. 						
Civil Engineering Services	636 472 033	636 472 033	39 486 222	5 445 148	(34 041 074)	-86%	16 700 091
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R39 486 222 during July 2023. Invoices to the amount of R5 445 148 was paid and R16 700 091 is on order. 						
Electrotechnical Services	260 705 762	260 705 762	-	162 167	162 167	0%	29 505 461
	Reasons for variance: <ul style="list-style-type: none"> Electrotechnical Services had no planned spending during July 2023. Invoices to the amount of R162 167 was paid and R29 505 461 is on order. 						
Human Settlements, Planning and Development and Property Management	27 890 500	27 890 500	297 649	-	(297 649)	-100%	58 963
	Reasons for variance: <ul style="list-style-type: none"> Human Settlements, Planning and Development and Property Management planned to spend R297 649 during July 2023. No invoices were paid but R58 963 is on order. 						

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Orders Placed
Community Services	77 899 282	77 899 282	100 000	46 500	(53 500)	-54%	2 450 970
	Reasons for variance: <ul style="list-style-type: none"> Community Services planned to spend R100 00 during July 2023. Invoices to the amount of R46 500 was paid and R2 450 970 is on order. 						
Financial Services	2 987 000	2 987 000	45 000	38 180	(6 820)	-15%	237 712
	Reasons for variance: <ul style="list-style-type: none"> Financial Services planned to spend R45 000 during July 2023. Invoices to the amount of R38 100 was paid and R237 712 is on order. 						
Total Budget	1 023 042 577	1 023 042 577	40 003 871	5 691 995	(34 311 876)	-86%	49 215 969

Top Ten Capital Projects

TOP 10 PROJECTS											
Number	Vote 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
1	WATER DISTRIBUTION	20230704971155	LINDSAY MOOIMAN/ DEON DE JAGER	INSTALLATION OF SMART METERS	20 000 000.00	20 000 000.00	1 277 389.90	1 666 667.00	(389 277.10)	-23.4	
2	WATER TREATMENT	20211201122511	LINDSAY MOOIMAN/ DEON DE JAGER	PIPEWORK REHABILITATION: GARDEN ROUTE DAM	21 478 750.00	21 478 750.00	-	-	-	0.0	
3	WATER TREATMENT	20211201122520	LINDSAY MOOIMAN/ DEON DE JAGER	PACALTS DORP (EAST) RESERVOIR, TOWER AND PUMPSTATION	19 000 000.00	19 000 000.00	-	-	-	0.0	
4	WATER TREATMENT	20211201122523	LINDSAY MOOIMAN/ DEON DE JAGER	PACALTS DORP 14,5ML RESERVOIR AND 2,4ML WATER TOWER	35 196 000.00	35 196 000.00	-	-	-	0.0	
5	WATER TREATMENT	20220224122332	LINDSAY MOOIMAN/ DEON DE JAGER	FILTER SAND AT WATERWORKS	21 118 757.00	21 118 757.00	-	-	-	0.0	
6	WATER TREATMENT	20211201122529	LINDSAY MOOIMAN/ DEON DE JAGER	EXTENSION OF WATERWORKS 20ML	116 692 278.00	116 692 278.00	-	6 250 000.00	(6 250 000.00)	-100.0	
7	WATER TREATMENT	20220703041513	LINDSAY MOOIMAN/ DEON DE JAGER	THEMBALETHU EAST RESERVOIR, TOWER AND PUMP STATION	18 000 000.00	18 000 000.00	-	-	-	0.0	
8	WATER TREATMENT	20220703042022	LINDSAY MOOIMAN/ DEON DE JAGER	KAAIMANS WATER PUMP STATION REHABILITATION	16 000 000.00	16 000 000.00	-	1 300 000.00	(1 300 000.00)	-100.0	
9	DISTRIBUTION	20200705115572	DANIEL GREEFF/RASMUS ESTERHUYSEN	NEW 20MVA TRANSFORMERS - GLENWOOD	25 000 000.00	25 000 000.00	-	-	-	0.0	
9	DISTRIBUTION	20230704971112	DANIEL GREEFF/RASMUS ESTERHUYSEN	RENEWABLES FEASIBILITY STUDY	18 000 000.00	18 000 000.00	-	-	-	0.0	
10	DISTRIBUTION	20230704971141	DANIEL GREEFF/RASMUS ESTERHUYSEN	RENEWABLE ENERGY PROJECT - 9MW	42 000 000.00	42 000 000.00	-	-	-	0.0	
Totals					352 485 785.00	352 485 785.00	1 277 389.90	9 216 667.00	-7 939 277.10	-86.1	

1.3 Financial Ratios

NORM				YTD JUL 2023	
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		2.85
				Cash and cash equivalents	569 205 258
				Unspent Conditional Grants	597 243 208
				Overdraft	-
				Short Term Investments	400 000 000
				Total Annual Operational Expenditure	130 661 160

The norm is 1-3 months. This ratio gives an indication on the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term, investment without collecting any additional revenue during that month. The monthly cost coverage is within the norm.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.32
				Current Assets	1 225 104 379
				Current Liabilities	928 579 425

This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets. The ratio is below the norm. This ratio is calculated based on pre-audited 2022/23 balances brought forward.

NORM				YTD JUL 2023	
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		0.99
				Current Assets	1 225 104 379
				Debtors older than 90 days	308 583 964
				Current Liabilities	928 579 425

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 is below the norm. Debt older than 90 days is increasing. This ratio is calculated based on pre-audited 2022/23 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 - M01 July

Description	2022/23	Budget Year 2023/24							
	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	384 703	441 578	441 578	56 730	56 730	36 798	19 932	54%	441 578
Service charges	1 378 784	1 567 777	1 567 777	129 592	129 592	130 648	(1 057)	-1%	1 567 777
Investment revenue	60 659	42 415	42 415	16 815	16 815	3 535	13 280	376%	42 415
Transfers and subsidies - Operational	598 048	635 102	634 868	1 510	1 510	52 906	(51 396)	-97%	634 868
Other own revenue	108 540	171 324	171 558	25 623	25 623	14 297	11 326	79%	171 558
Total Revenue (excluding capital transfers and contributions)	2 530 733	2 858 197	2 858 197	230 268	230 268	238 184	(7 916)	-3%	2 858 197
Employee costs	621 852	708 327	708 556	44 368	44 368	58 216	(13 848)	-24%	708 556
Remuneration of Councillors	24 587	30 568	30 568	1 952	1 952	2 548	(596)	-23%	30 568
Depreciation and amortisation	179 896	187 804	187 804	15 650	15 650	15 649	1	0%	187 804
Interest	34 755	40 388	40 388	-	-	3 366	(3 366)	-100%	40 388
Inventory consumed and bulk purchases	728 782	1 028 704	1 029 557	77 558	77 558	85 788	(8 230)	-10%	1 029 557
Transfers and subsidies	46 415	40 658	40 658	-	-	3 388	(3 388)	-100%	40 658
Other expenditure	866 084	1 028 609	1 027 528	10 061	10 061	84 442	(74 381)	-88%	1 027 528
Total Expenditure	2 502 371	3 065 058	3 065 058	149 588	149 588	253 397	(103 808)	-41%	3 065 058
Surplus/(Deficit)	28 362	(206 862)	(206 862)	80 680	80 680	(15 213)	95 892	-630%	(206 862)
Transfers and subsidies - capital (monetary allocations)	382 860	462 094	462 094	1 699	1 699	38 508	(36 809)	-96%	462 094
Transfers and subsidies - capital (in-kind)	382 860	462 094	462 094	1 699	1 699	38 508	(36 809)	-96%	462 094
Surplus/(Deficit) after capital transfers & contributions	794 082	717 326	717 326	84 078	84 078	61 803	22 275	36%	717 326
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	794 082	717 326	717 326	84 078	84 078	61 803	22 275	36%	717 326
Capital expenditure & funds sources									
Capital expenditure	723 252	1 023 043	1 023 043	5 692	5 692	77 776	(72 084)	-93%	1 023 043
Capital transfers recognised	356 908	397 578	397 578	1 478	1 478	32 381	(30 904)	-95%	397 578
Borrowing	234 206	376 685	376 685	2 465	2 465	27 270	(24 805)	-91%	376 685
Internally generated funds	132 138	248 780	248 780	1 749	1 749	18 124	(16 375)	-90%	248 780
Total sources of capital funds	723 252	1 023 043	1 023 043	5 692	5 692	77 776	(72 084)	-93%	1 023 043
Financial position									
Total current assets	1 139 160	741 250	740 378		1 225 104				740 378
Total non current assets	4 038 020	4 325 127	4 325 127		4 157 824				4 325 127
Total current liabilities	1 164 809	527 020	526 149		928 579				526 149
Total non current liabilities	189 777	945 713	945 713		529 746				945 713
Community wealth/Equity	3 410 184	3 593 644	3 593 644		3 924 602				3 593 644
Cash flows									
Net cash from (used) operating	4 421 530	(336 479)	(336 479)	523 682	523 682	(25 292)	(548 974)	2171%	(336 479)
Net cash from (used) investing	(669 230)	(1 023 043)	(1 023 043)	(3 311)	(3 311)	85 254	88 565	104%	1 023 043
Net cash from (used) financing	(1 085)	266 204	266 204	335	335	-	(335)		266 204
Cash/cash equivalents at the month/year end	4 343 748	(500 785)	(500 785)	-	964 560	652 495	(312 065)	-48%	1 396 622
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	181 540	19 923	17 024	15 596	16 296	13 520	61 645	201 527	527 071
Creditors Age Analysis									
Total Creditors	127 263	377	87	203	12	-	-	0	127 941

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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) - MD1 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Year TD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		483 243	519 326	520 100	78 411	78 411	43 342	35 069	81%	520 100
Executive and council		(5)	4	4	-	-	0	(0)	-100%	4
Finance and administration		483 248	519 321	520 096	78 411	78 411	43 341	35 070	81%	520 096
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		36 342	150 505	150 401	2 143	2 143	12 534	(10 391)	-83%	150 401
Community and social services		15 649	22 922	22 434	1 315	1 315	1 870	(555)	-30%	22 434
Sport and recreation		2 223	17 427	17 343	93	93	1 445	(1 352)	-94%	17 343
Public safety		11 956	86 582	87 050	674	674	7 254	(6 580)	-91%	87 050
Housing		6 509	23 399	23 399	61	61	1 950	(1 889)	-97%	23 399
Health		4	175	175	-	-	15	(15)	-100%	175
<i>Economic and environmental services</i>		537 625	521 454	521 374	13 756	13 756	43 448	(29 692)	-68%	521 374
Planning and development		20 259	23 498	23 418	1 958	1 958	1 952	7	0%	23 418
Road transport		517 363	497 932	497 932	11 798	11 798	41 495	(29 696)	-72%	497 932
Environmental protection		3	24	24	-	-	2	(2)	-100%	24
<i>Trading services</i>		1 880 055	2 388 040	2 387 672	139 726	139 726	179 155	(39 429)	-22%	2 387 672
Energy sources		891 054	979 286	979 286	82 870	82 870	81 607	1 262	2%	979 286
Water management		495 707	884 915	884 915	23 341	23 341	53 925	(30 584)	-57%	884 915
Waste water management		287 821	303 074	303 074	19 652	19 652	25 256	(5 604)	-22%	303 074
Waste management		205 472	220 765	220 397	13 863	13 863	18 366	(4 503)	-25%	220 397
<i>Other</i>	4	230	606	383	-	-	32	(32)	-100%	383
Total Revenue - Functional	2	2 937 495	3 579 931	3 579 931	234 037	234 037	278 511	(44 474)	-16%	3 579 931
Expenditure - Functional										
<i>Governance and administration</i>		384 760	483 297	484 062	25 801	25 801	40 056	(14 256)	-36%	484 062
Executive and council		51 735	75 277	75 277	3 808	3 808	6 264	(2 456)	-39%	75 277
Finance and administration		315 826	389 071	389 836	21 698	21 698	32 213	(10 516)	-33%	389 836
Internal audit		17 199	18 949	18 949	295	295	1 579	(1 284)	-81%	18 949
<i>Community and public safety</i>		210 428	301 521	301 412	9 935	9 935	24 817	(14 882)	-60%	301 412
Community and social services		47 215	63 315	62 822	2 679	2 679	5 229	(2 550)	-49%	62 822
Sport and recreation		37 056	38 615	38 765	1 415	1 415	3 186	(1 771)	-56%	38 765
Public safety		79 078	138 191	138 407	4 322	4 322	11 426	(7 104)	-62%	138 407
Housing		40 946	54 256	54 274	1 243	1 243	4 381	(3 138)	-72%	54 274
Health		6 133	7 143	7 143	276	276	595	(319)	-54%	7 143
<i>Economic and environmental services</i>		569 474	564 953	564 891	6 370	6 370	46 957	(40 587)	-86%	564 891
Planning and development		37 066	46 504	46 424	2 811	2 811	3 760	(949)	-25%	46 424
Road transport		528 599	513 920	513 938	3 411	3 411	42 819	(39 408)	-92%	513 938
Environmental protection		3 810	4 530	4 530	147	147	378	(230)	-61%	4 530
<i>Trading services</i>		1 321 027	1 695 530	1 695 157	106 570	106 570	139 938	(33 368)	-24%	1 695 157
Energy sources		761 654	892 621	892 621	81 423	81 423	74 118	7 305	10%	892 621
Water management		193 243	425 699	425 699	9 664	9 664	35 020	(25 356)	-72%	425 699
Waste water management		262 985	257 703	257 733	11 232	11 232	20 875	(9 643)	-46%	257 733
Waste management		103 144	119 506	119 104	4 251	4 251	9 925	(5 674)	-57%	119 104
<i>Other</i>		16 682	19 758	19 536	912	912	1 628	(716)	-44%	19 536
Total Expenditure - Functional	3	2 502 371	3 065 058	3 065 058	149 588	149 588	253 397	(103 808)	-41%	3 065 058
Surplus/ (Deficit) for the year		435 124	514 873	514 873	84 449	84 449	25 115	59 334	236%	514 873

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2.3 Table C3: Monthly Operating Budget Statement by municipal vote

W C044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		13 228	17 995	17 507	1 028	1 028	1 459	(431)	-29.6%	17 507
Vote 3 - Corporate Services		3 301	4 165	4 038	191	191	337	(146)	-43.3%	4 038
Vote 4 - Corporate Services		55	3 434	3 732	2	2	311	(309)	-99.5%	3 732
Vote 5 - Community Services		3 738	21 270	21 633	234	234	1 803	(1 569)	-87.0%	21 633
Vote 6 - Community Services		226 332	332 248	332 348	20 078	20 078	27 696	(7 618)	-27.5%	332 348
Vote 7 - Community Services		382	1 100	1 100	38	38	92	(54)	-58.5%	1 100
Vote 8 - Civil Engineering Services		859 561	1 199 432	1 199 588	43 121	43 121	80 148	(37 028)	-46.2%	1 199 588
Vote 9 - Civil Engineering Services		422 596	464 790	464 790	5 683	5 683	38 732	(33 049)	-85.3%	464 790
Vote 10 - Electro-technical Services		892 044	981 561	981 561	82 973	82 973	81 797	1 176	1.4%	981 561
Vote 11 - Financial Services		397 431	458 308	458 308	57 711	57 711	38 192	19 518	51.1%	458 308
Vote 12 - Financial Services		75 677	44 288	44 288	16 847	16 847	3 691	13 156	356.5%	44 288
Vote 13 - Human Settlements, Planning and Development ar		31 095	51 340	51 037	5 615	5 615	4 253	1 362	32.0%	51 037
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	2 925 440	3 579 931	3 579 931	233 519	233 519	278 511	(44 992)	-16.2%	3 579 931
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		25 273	28 709	28 709	859	859	2 383	(1 524)	-63.9%	28 709
Vote 2 - Corporate Services		55 784	73 920	73 432	3 432	3 432	6 111	(2 679)	-43.8%	73 432
Vote 3 - Corporate Services		34 522	46 805	46 678	1 698	1 698	3 890	(2 192)	-56.3%	46 678
Vote 4 - Corporate Services		73 905	96 483	96 781	5 090	5 090	8 016	(2 926)	-36.5%	96 781
Vote 5 - Community Services		66 727	72 559	72 952	2 872	2 872	6 031	(3 159)	-52.4%	72 952
Vote 6 - Community Services		223 740	297 362	297 414	11 322	11 322	24 676	(13 354)	-54.1%	297 414
Vote 7 - Community Services		937	980	998	120	120	83	37	44.7%	998
Vote 8 - Civil Engineering Services		511 051	722 310	722 466	23 331	23 331	59 083	(35 751)	-60.5%	722 466
Vote 9 - Civil Engineering Services		492 468	499 692	499 692	2 583	2 583	41 632	(39 049)	-93.8%	499 692
Vote 10 - Electro-technical Services		790 585	926 511	926 511	83 232	83 232	76 942	6 290	8.2%	926 511
Vote 11 - Financial Services		79 292	123 198	123 198	6 394	6 394	10 251	(3 858)	-37.6%	123 198
Vote 12 - Financial Services		46 811	56 965	56 965	3 318	3 318	4 731	(1 413)	-29.9%	56 965
Vote 13 - Human Settlements, Planning and Development ar		101 028	119 565	119 262	5 335	5 335	9 567	(4 231)	-44.2%	119 262
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	2 502 122	3 065 058	3 065 058	149 588	149 588	253 397	(103 808)	-41.0%	3 065 058
Surplus/ (Deficit) for the year	2	423 318	514 873	514 873	83 930	83 930	25 115	58 816	234.2%	514 873

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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) - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		1 524 517	1 692 433	1 692 433	171 023	171 023	141 037	29 986	21%	1 692 433
Service charges - Electricity		785 583	916 429	916 429	78 135	78 135	76 369	1 766	2%	916 429
Service charges - Water		211 994	218 058	218 058	17 294	17 294	18 172	(877)	-5%	218 058
Service charges - Waste Water Management		153 503	163 193	163 193	14 236	14 236	13 599	636	5%	163 193
Service charges - Waste management		141 374	156 470	156 470	12 892	12 892	13 039	(148)	-1%	156 470
Sale of Goods and Rendering of Services		86 329	113 628	113 628	7 035	7 035	9 469	(2 435)	-26%	113 628
Agency services		13 924	19 734	19 734	5 859	5 859	1 645	4 215	256%	19 734
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		17 093	11 724	11 724	1 745	1 745	977	769	79%	11 724
Interest earned from Current and Non Current Assets		60 659	42 415	42 415	16 815	16 815	3 535	13 280	376%	42 415
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 215	5 231	5 231	1 742	1 742	436	1 306	299%	5 231
Licence and permits		523	677	677	27	27	57	(29)	-52%	677
Operational Revenue		49 320	44 874	44 874	15 243	15 243	3 740	11 503	308%	44 874
Non-Exchange Revenue		1 030 118	1 425 404	1 425 404	61 315	61 315	98 967	(37 652)	-38%	1 425 404
Property rates		384 703	441 578	441 578	56 730	56 730	36 798	19 932	54%	441 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 571	89 083	89 317	1 006	1 006	7 443	(6 438)	-86%	89 317
Licence and permits		1 603	4 161	4 161	187	187	347	(160)	-46%	4 161
Transfer and subsidies - Operational		598 048	635 102	634 868	1 510	1 510	52 906	(51 396)	-97%	634 868
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		22 312	17 670	17 670	1 883	1 883	1 472	410	28%	17 670
Gains on disposal of Assets		2 894	-	-	-	-	-	-	-	-
Other Gains		(14)	237 810	237 810	-	-	-	-	-	237 810
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 554 635	3 117 837	3 117 837	232 338	232 338	240 003	(7 665)	-3%	3 117 837
Expenditure By Type										
Employee related costs		621 852	708 327	708 556	44 368	44 368	58 216	(13 848)	-24%	708 556
Remuneration of councillors		24 587	30 568	30 568	1 952	1 952	2 548	(596)	-23%	30 568
Bulk purchases - electricity		598 225	707 250	707 250	73 586	73 586	58 938	14 649	25%	707 250
Inventory consumed		130 556	321 454	322 307	3 972	3 972	26 850	(22 879)	-85%	322 307
Debt impairment		-	95 146	95 146	-	-	7 929	(7 929)	-100%	95 146
Depreciation and amortisation		179 896	187 804	187 804	15 650	15 650	15 649	1	0%	187 804
Interest		34 755	40 388	40 388	-	-	3 366	(3 366)	-100%	40 388
Contracted services		673 167	694 978	694 123	4 467	4 467	56 794	(52 327)	-92%	694 123
Transfers and subsidies		46 415	40 658	40 658	-	-	3 388	(3 388)	-100%	40 658
Irrecoverable debts written off		25 135	8 772	8 772	3 277	3 277	731	2 546	348%	8 772
Operational costs		162 671	181 933	181 707	2 317	2 317	15 006	(12 689)	-85%	181 707
Losses on Disposal of Assets		3 065	750	750	-	-	63	(63)	-100%	750
Other Losses		2 047	47 030	47 030	-	-	3 919	(3 919)	-100%	47 030
Total Expenditure		2 502 371	3 065 058	3 065 058	149 588	149 588	253 397	(103 808)	-41%	3 065 058
Surplus/(Deficit)		52 264	52 779	52 779	82 749	82 749	(13 393)	96 143	(0)	52 779
Transfers and subsidies - capital (monetary allocations)		382 860	462 094	462 094	1 699	1 699	38 508	(36 809)	(0)	462 094
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		435 124	514 873	514 873	84 449	84 449	25 115			514 873
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		435 124	514 873	514 873	84 449	84 449	25 115			514 873
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		435 124	514 873	514 873	84 449	84 449	25 115			514 873
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		435 124	514 873	514 873	84 449	84 449	25 115			514 873

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) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		80	60	60	-	-	-	-		60
Vote 2 - Corporate Services		534	6 150	6 150	-	-	512	(512)	-100%	6 150
Vote 3 - Corporate Services		-	850	850	-	-	71	(71)	-100%	850
Vote 4 - Corporate Services		21	510	510	-	-	23	(23)	-100%	510
Vote 5 - Community Services		5 685	4 100	5 100	-	-	154	(154)	-100%	5 100
Vote 6 - Community Services		12 049	30 630	30 630	-	-	1 694	(1 694)	-100%	30 630
Vote 7 - Community Services		1 095	-	-	-	-	-	-		-
Vote 8 - Civil Engineering Services		238 212	271 575	271 575	4 622	4 622	21 799	(17 177)	-79%	271 575
Vote 9 - Civil Engineering Services		-	42	42	-	-	4	(4)	-100%	42
Vote 10 - Electro-technical Services		54 755	141 590	141 590	56	56	11 553	(11 498)	-100%	141 590
Vote 11 - Financial Services		792	770	770	38	38	-	38	#DIV/0!	770
Vote 12 - Financial Services		595	1 250	1 250	-	-	38	(38)	-100%	1 250
Vote 13 - Human Settlements, Planning and Development and Property Management		5 079	24 458	24 458	-	-	429	(429)	-100%	24 458
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	318 898	481 985	482 985	4 716	4 716	36 277	(31 561)	-87%	482 985
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		47	50	50	-	-	-	-		50
Vote 2 - Corporate Services		3 568	7 913	7 913	-	-	424	(424)	-100%	7 913
Vote 3 - Corporate Services		1 768	610	610	-	-	-	-		610
Vote 4 - Corporate Services		51	945	945	-	-	67	(67)	-100%	945
Vote 5 - Community Services		6 940	20 667	19 667	47	47	1 146	(1 100)	-96%	19 667
Vote 6 - Community Services		30 397	21 538	21 538	-	-	1 452	(1 452)	-100%	21 538
Vote 7 - Community Services		1 250	965	965	-	-	75	(75)	-100%	965
Vote 8 - Civil Engineering Services		269 299	359 238	359 238	823	823	29 449	(28 626)	-97%	359 238
Vote 9 - Civil Engineering Services		2 291	5 616	5 616	-	-	468	(468)	-100%	5 616
Vote 10 - Electro-technical Services		84 420	119 116	119 116	106	106	8 161	(8 054)	-99%	119 116
Vote 11 - Financial Services		862	167	167	-	-	-	-		167
Vote 12 - Financial Services		659	800	800	-	-	-	-		800
Vote 13 - Human Settlements, Planning and Development and Property Management		2 802	3 433	3 433	-	-	256	(256)	-100%	3 433
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	40 435	541 057	540 057	976	976	41 499	(40 523)	-98%	540 057
Total Capital Expenditure	3	723 252	1 023 043	1 023 043	5 692	5 692	77 776	(72 094)	-93%	1 023 043

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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) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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										
Governance and administration		10 331	10 310	10 310	38	38	382	(344)	-90%	10 310
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		10 289	10 250	10 250	38	38	382	(344)	-90%	10 250
Internal audit		42	60	60	-	-	-	-	-	60
Community and public safety		36 900	78 935	78 935	47	47	5 136	(5 090)	-99%	78 935
Community and social services		6 101	15 645	15 645	-	-	969	(969)	-100%	15 645
Sport and recreation		8 796	20 027	20 027	47	47	1 171	(1 125)	-96%	20 027
Public safety		18 972	34 680	34 680	-	-	2 363	(2 363)	-100%	34 680
Housing		2 597	7 309	7 309	-	-	526	(526)	-100%	7 309
Health		434	1 275	1 275	-	-	106	(106)	-100%	1 275
Economic and environmental services		121 488	120 560	120 560	2 501	2 501	8 495	(5 995)	-71%	120 560
Planning and development		5 283	20 657	20 657	-	-	170	(170)	-100%	20 657
Road transport		116 205	99 903	99 903	2 501	2 501	8 325	(5 824)	-70%	99 903
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		554 384	812 417	812 417	3 106	3 106	63 701	(60 594)	-95%	812 417
Energy sources		138 105	259 846	259 846	162	162	19 642	(19 480)	-99%	259 846
Water management		257 771	380 291	380 291	1 734	1 734	31 691	(29 957)	-95%	380 291
Waste water management		135 546	155 343	155 343	1 211	1 211	11 646	(10 436)	-90%	155 343
Waste management		22 963	16 938	16 938	-	-	721	(721)	-100%	16 938
Other		148	820	820	-	-	62	(62)	-100%	820
Total Capital Expenditure - Functional Classification	3	723 252	1 023 043	1 023 043	5 692	5 692	77 776	(72 084)	-93%	1 023 043
Funded by:										
National Government		353 247	397 578	397 578	1 478	1 478	32 381	(30 904)	-95%	397 578
Provincial Government		2 793	-	-	-	-	-	-	-	-
District Municipality		867	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		356 908	397 578	397 578	1 478	1 478	32 381	(30 904)	-95%	397 578
Borrowing	6	234 206	376 685	376 685	2 465	2 465	27 270	(24 805)	-91%	376 685
Internally generated funds		132 138	248 780	248 780	1 749	1 749	18 124	(16 375)	-90%	248 780
Total Capital Funding	7	723 252	1 023 043	1 023 043	5 692	5 692	77 776	(72 084)	-93%	1 023 043

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		843 876	473 532	473 532	969 205	473 532
Trade and other receivables from exchange transactions		145 528	60 168	60 168	39 473	60 168
Receivables from non-exchange transactions		15 773	54 057	54 057	29 690	54 057
Current portion of non-current receivables		1 214	1 731	1 731	(148)	1 731
Inventory		124 971	122 851	121 979	129 072	121 979
VAT		26 028	36 644	36 644	14 778	36 644
Other current assets		(18 231)	(7 734)	(7 734)	43 034	(7 734)
Total current assets		1 139 160	741 250	740 378	1 225 104	740 378
Non current assets						
Investments		—	—	—	—	—
Investment property		143 912	143 347	143 347	143 925	143 347
Property, plant and equipment		3 826 923	4 124 060	4 124 060	3 853 567	4 124 060
Biological assets		(1)	(1)	(1)	—	(1)
Living and non-living resources		—	—	—	—	—
Heritage assets		4 236	4 236	4 236	—	4 236
Intangible assets		914	3 009	3 009	1 559	3 009
Trade and other receivables from exchange transactions		61 925	50 281	50 281	184 147	50 281
Non-current receivables from non-exchange transactions		111	195	195	18 439	195
Other non-current assets		—	—	—	(43 813)	—
Total non current assets		4 038 020	4 325 127	4 325 127	4 157 824	4 325 127
TOTAL ASSETS		5 177 180	5 066 377	5 065 505	5 382 928	5 065 505
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		308 716	47 794	47 794	(6 127)	47 794
Consumer deposits		39 659	40 744	40 744	39 164	40 744
Trade and other payables from exchange transactions		215 870	219 567	218 695	123 798	218 695
Trade and other payables from non-exchange transactions		504 395	86 251	86 251	597 243	86 251
Provision		147 451	153 342	153 342	90 544	153 342
VAT		(51 282)	(20 678)	(20 678)	(35 837)	(20 678)
Other current liabilities		—	—	—	119 794	—
Total current liabilities		1 164 809	527 020	526 149	928 579	526 149
Non current liabilities						
Financial liabilities		(0)	743 068	743 068	198 125	743 068
Provision		1	—	—	331 622	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		189 776	202 645	202 645	—	202 645
Total non current liabilities		189 777	945 713	945 713	529 746	945 713
TOTAL LIABILITIES		1 354 586	1 472 733	1 471 861	1 458 326	1 471 861
NET ASSETS	2	3 822 594	3 593 644	3 593 644	3 924 602	3 593 644
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 251 132	3 472 087	3 472 087	3 888 730	3 472 087
Reserves and funds		159 063	121 557	121 557	35 873	121 557
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	3 410 184	3 593 644	3 593 644	3 924 602	3 593 644

Monthly Budget Monitoring Report - July 2023

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		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		7 292 838	422 503	422 503	56 730	56 730	35 208	21 521	61%	422 503
Service charges		192 527	1 465 211	1 465 211	542 863	542 863	122 101	420 762	345%	1 465 211
Other revenue		136 822	187 078	187 078	32 981	32 981	15 269	17 712	116%	187 078
Transfers and Subsidies - Operational		155 837	630 119	630 119	1510	1 510	52 510	(51 000)	-97%	630 119
Transfers and Subsidies - Capital		91 500	459 142	459 142	1 699	1 699	38 262	(36 563)	-96%	459 142
Interest		31 383	42 740	42 740	18 560	18 560	3 562	14 998	421%	42 740
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(3 479 377)	(3 506 446)	(3 506 446)	(130 661)	(130 661)	(292 204)	(161 543)	55%	(3 506 446)
Interest		-	(36 827)	(36 827)	-	-	-	-	-	(36 827)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) OPERATING ACTIVITIES		4 421 530	(336 479)	(336 479)	523 682	523 682	(25 292)	(548 974)	2171%	(336 479)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	2 186	2 186	-	2 186	0%	-
Decrease (increase) in non-current receivables		11 560	-	-	194	194	-	194	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(680 790)	(1 023 043)	(1 023 043)	(5 692)	(5 692)	85 254	90 945	107%	1 023 043
NET CASH FROM(USED) INVESTING ACTIVITIES		(669 230)	(1 023 043)	(1 023 043)	(3 311)	(3 311)	85 254	88 565	104%	1 023 043
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	266 204	266 204	(0)	(0)	-	(0)	0%	266 204
Increase (decrease) in consumer deposits		(1 085)	-	-	335	335	-	335	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) FINANCING ACTIVITIES		(1 085)	266 204	266 204	335	335	-	(335)	0%	266 204
NET INCREASE/ (DECREASE) IN CASH HELD		3 751 216	(1 093 318)	(1 093 318)	520 706	520 706	59 962			952 768
Cash/cash equivalents at beginning:		592 533	592 533	592 533		443 854	592 533			443 854
Cash/cash equivalents at monthly year end:		4 343 749	(500 785)	(500 785)		964 560	652 495			1 396 622

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

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The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of July 2023.

Cash and cash equivalents commitments - 31 July 2023	
	R'000
Cash and Cash Equivalents	964 560 137
Less: Ringfenced and Invested	762 351 288
Repayments of Loans - short term portion	0
Capital Replacement Reserve	12 283 708
Provision for Rehabilitation of Landfill Site	26 424 880
Compensation Provision - GIPTN Buy-ins and Buy Outs	13 170 869
Unspent External Loans	0
Unspent Conditional Grants	238 963 723
Housing Development Fund	32 638 539
Trade debtors - deposits	38 869 568
Investments	400 000 000
Working Capital	202 208 849

Financial problems or risks facing the municipality:

The working capital amounted to R202.2 million at the end of July 2023.

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

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2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description		Budget Year 2023/24											
	NT Code	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	1200	36 328	8 001	7 074	6 641	6 580	5 787	22 828	90 575	183 814	132 411	2 433	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	56 054	1 742	1 569	1 168	1 142	1 084	5 481	6 441	74 680	15 315	32	–
Receivables from Non-exchange Transactions - Property Rates	1400	55 095	2 361	2 013	1 660	1 479	1 325	5 766	18 517	88 216	28 747	149	–
Receivables from Exchange Transactions - Waste Water Management	1500	23 008	3 230	2 982	2 659	2 907	2 305	11 203	28 168	76 462	47 242	664	–
Receivables from Exchange Transactions - Waste Management	1600	22 234	3 224	2 979	2 664	2 897	2 289	11 063	24 818	72 169	43 732	646	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	19	7	2	2	2	3	19	109	163	135	–	–
Interest on Arrear Debtor Accounts	1810	1 467	267	335	372	454	458	2 935	20 012	26 301	24 232	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(12 665)	1 090	71	429	837	268	2 350	12 885	5 265	16 770	17	–
Total By Income Source	2000	181 540	19 923	17 024	15 596	16 296	13 520	61 645	201 527	527 071	308 584	3 941	–
2022/23 - totals only		158 079	13 605	12 028	9 758	9 180	8 052	41 417	167 484	419 603	235 892	2 075	–
Debtors Age Analysis By Customer Group													
Government	2200	24 897	650	472	504	284	215	1 006	2	28 030	2 011	–	–
Commercial	2300	54 323	2 283	2 116	1 724	1 630	1 600	7 125	13 299	84 101	25 379	–	–
Households	2400	103 974	16 968	14 416	13 347	14 362	11 684	53 405	187 582	415 739	280 381	3 941	–
Other	2500	(1 653)	22	19	20	20	20	109	644	(799)	813	–	–
Total By Customer Group	2600	181 540	19 923	17 024	15 596	16 296	13 520	61 645	201 527	527 071	308 584	3 941	–

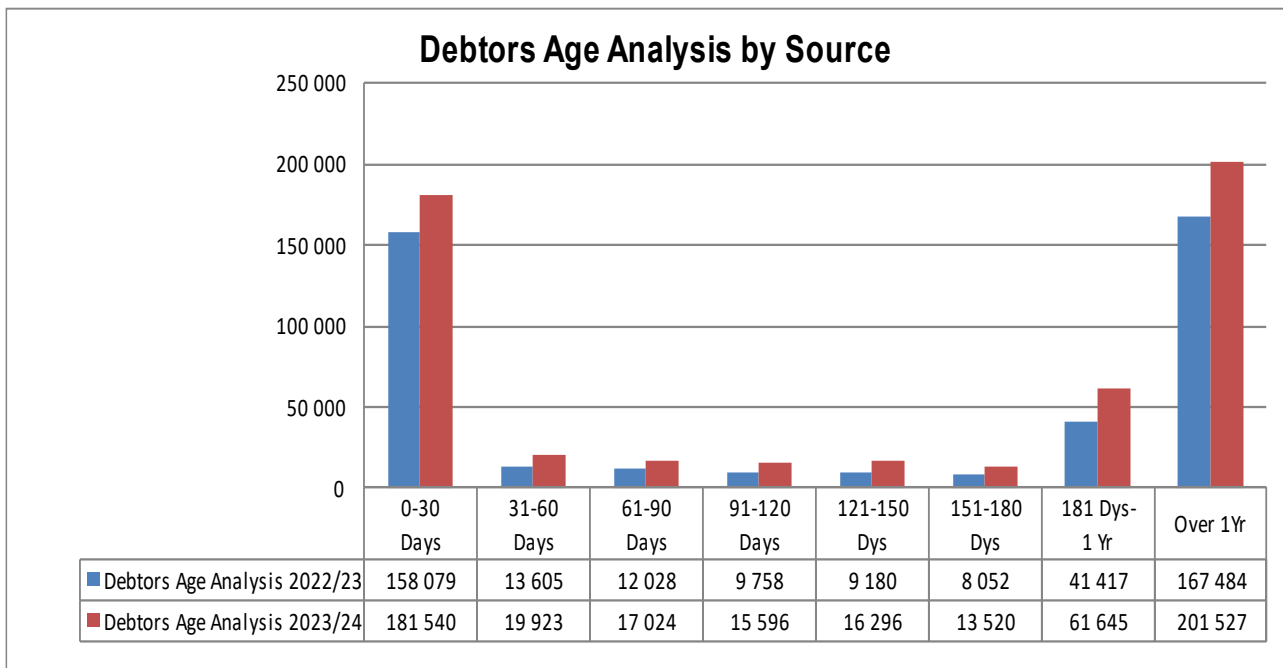
Monthly Budget Monitoring Report - July 2023

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 July 2023, an amount of R527 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R308.5 million outstanding for longer than 90 days.

Rising debt of Indigent households outstanding water debt is of concern. Council is in the process of installing smart water meters which will improve to overall efficiency of water meter readings and serve as an early detector tool for water leakages. A tender for the co-sourcing of the credit control and indigent management was advertised and is in the process of being awarded; the purpose of the tender is to improve the effectiveness of credit control actions, debt collection, and indigent management to ensure that the indigent register is accurate and that the most vulnerable households benefit from the indigent support.

The following graph compares the debtor's age analysis end of July 2023 to the same period last year:



Debtors Collection rate:

Debtors Collection Rate Calculation 2023/24								
Month	Gross Debtors Opening Balance	Billed Revenue	Gross Debtors Closing Balance	Bad Debts Written off	Cash Collected	Monthly Report	Quarterly Report	YTD
Jul 23	R 473 692 028.75	R 171 077 502.34	R 527 071 047.73	R 3 940 702.94	R 113 757 780.42	66.49%	-	66.49%

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 - Budget

Description R thousands	NT Code	Budget Year 2023/24									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	97 525	-	-	-	-	-	-	-	97 525	85 044
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 286	-	-	-	-	-	-	-	9 286	8 740
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	20 452	377	87	203	12	-	-	-	21 130	16 027
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900									-	-
Total By Customer Type	1000	127 263	377	87	203	12	-	-	0	127 941	109 811

. Reasons for creditors outstanding longer than 30 days:

- There are no disputes to be resolved.

2.8.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER															
No	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACS CREDITOR NUMBER	BANKING INSTITUTION	42817/0020 INVESTMENT AMOUNT	42817/0021 INVESTMENT AMOUNT	42817/0025 AMOUNT RECEIVED	428170020-5 Balance of Investment	1/0880/100400000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
<u>Investments carried forward 30 June 2023</u>															
41	91	03 04 2023	03 07 2023	8,800%	708763278-025	90582004	STB	200 000 000,00	-	200 000 000,00	-	96 438,36	03 07 2023	12 07 2023	kwit. 0000175581
42	91	06 04 2023	06 07 2023	8,858%	1766000029	90582050	NEDBANK	100 000 000,00	-	100 000 000,00	-	121 342,47	06 07 2023	12 07 2023	Kwit 0000175580
43	90	20 07 2023	20 07 2023	8,900%	2081033668	90582536	ABSA	100 000 000,00	-	100 000 000,00	-	463 287,68	20 07 2023	21 07 2023	Kwit. 0000175899
<u>Movement 1 July 2023 to 31 July 2023</u>															
44	61	27 07 2023	26 09 2023	9,150%	708763278-026	90585947	STB	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
45	61	27 07 2023	27 09 2023	9,150%	76203604840	90585950	FNB	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
46	91	27 07 2023	26 10 2023	9,250%	708763278-027	90585948	STB	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
47	91	27 07 2023	27 10 2023	9,250%	76203604931	90585952	FNB	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
<u>Balance as at 31 July 2023</u>								400 000 000,00	400 000 000,00	400 000 000,00	400 000 000,00	681 068,51			

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.

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2.8.4 Table SC6: Transfers and grants receipts

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		354 703	373 590	373 590	117 575	117 575	117 575	-		373 590
Operational Revenue: General Revenue: Equitable Share		193 460	214 691	214 691	89 455	89 455	89 455	-		214 691
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	1 990	4 420	4 420				-		4 420
Infrastructure Skills Development Grant [Schedule 5B]		5 850	6 500	6 500	3 500	3 500	3 500	-		6 500
Local Government Financial Management Grant [Schedule 5B]		1 721	1 771	1 771				-		1 771
Neighbourhood Development Partnership Grant		-	5 000	5 000				-		5 000
Municipal Infrastructure Grant [Schedule 5B]		750						-		
Public Transport Network Grant [Schedule 5B]		148 029	139 185	139 185	24 620	24 620	24 620	-		139 185
Regional Bulk Infrastructure Grant		2 903	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	2 024	2 024	-	-	-	-		2 024
		-	-	-	-	-	-	-		-
Provincial Government:		251 100	256 844	256 844	1 000	1 000	1 000	-		256 844
Human Settlements Development Grant (Beneficiaries)		1 078						-		
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		22 153	1 245	1 245				-		1 245
Community Library Service Grant		11 101	11 288	11 288				-		11 288
Community Development Workers (CDWM) Operational Support Grant		94	94	94				-		94
George Integrated Public Transport Network Operations		214 811	228 868	228 868				-		228 868
Financial Management Capacity Building Grant		1 450	1 000	1 000	1 000	1 000	1 000	-		1 000
Thusong Services Centres Grant		-	150	150				-		150
Municipal Accreditation and Capacity Building Grant		412	491	491				-		491
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	12 000	12 000				-		12 000
Title Deeds Restoration Grant		-	1 708	1 708				-		1 708
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		120	-	-	-	-	-	-		-
Community Safety Plan Initiatives		120	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	605 923	630 434	630 434	118 575	118 575	118 575	-		630 434
Capital Transfers and Grants										
National Government:		875 979	456 369	456 369	29 301	29 301	29 301	-		456 369
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		38 036	6 346	6 346	1 500	1 500	1 500	-		6 346
Municipal Infrastructure Grant [Schedule 5B]		44 758						-		
Public Transport Infrastructure Grant [Schedule 5B]		89 071	65 427	65 427	26 980	26 980	26 980	-		65 427
Energy Efficiency and Demand Side Management Grant		2 500						-		
Public Transport Network Grant [Schedule 5B]		89 071	5 638	5 638				-		5 638
Regional Bulk Infrastructure Grant (Schedule 5B)		374 896	375 138	375 138				-		375 138
Water Services Infrastructure Grant [Schedule 5B]			3 820	3 820	821	821	821	-		3 820
Infrastructure Skills Development Grant [Schedule 5B]		150						-		
Municipal Disaster Relief Grant		237 497						-		
		-	-	-	-	-	-	-		-
Provincial Government:		15 840	750	750	-	-	-	-		750
Library Grant		820						-		
Development of Sport and Recreation facilities		800	750	750				-		750
Emergency Municipal Load-Shedding Relief Grant		14 220						-		
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	891 819	457 119	457 119	29 301	29 301	29 301	-		457 119
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 497 742	1 087 553	1 087 553	147 876	147 876	147 876	-		1 087 553

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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 - Budget

Description	Ref	2022/23	Budget Year 2023/24							
		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:		336 525	373 590	371 567	520	520	700	(180)	-25.6%	371 567
Operational Revenue:General Revenue:Equitable Share		193 460	214 691	214 691				-		214 691
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 990	4 420	4 420	51	51	150	(99)	-66.1%	4 420
Infrastructure Skills Development Grant [Schedule 5B]		4 613	6 500	6 500	315	315	350	(35)	-10.1%	6 500
Local Government Financial Management Grant [Schedule 5B]		1 721	1 771	1 771	34	34	50	(16)	-32.0%	1 771
Neighbourhood Development Partnership Grant		-	5 000	5 000				-		5 000
Municipal Infrastructure Grant [Schedule 5B]		750						-		
Public Transport Network Grant [Schedule 5B]		131 087	139 185	139 185	121	121	150	(29)	-19.4%	139 185
Regional Bulk Infrastructure Grant		2 903						-		
Integrated Urban Development Grant		-	2 024	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Provincial Government:		250 089	256 844	256 844	989	989	870	119	13.7%	256 844
Human Settlements Development Grant (Beneficiaries)		934						-		
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		22 239	1 245	1 245				-		1 245
Community Library Service Grant		10 329	11 288	11 288	969	969	850	119	14.0%	11 288
Community Development Workers (CDWM) Operational Support Grant		94	94	94				-		94
George Integrated Public Transport Network Operations		214 811	228 868	228 868				-		228 868
Financial Management Capacity Building Grant		738	1 000	1 000				-		1 000
Thusong Services Centres Grant		-	150	150				-		150
Municipal Accreditation and Capacity Building Grant		275	491	491	20	20	20	0	2.1%	491
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		671	12 000	12 000				-		12 000
Title Deeds Restoration Grant		-	1 708	1 708				-		1 708
		-	-	-	-	-	-	-		-
District Municipality:		120	-	-	-	-	-	-		-
Community Safety Plan Initiatives		120	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		586 734	630 434	628 411	1 510	1 510	1 570	(60)	-3.8%	628 411
Capital expenditure of Transfers and Grants										
National Government:		379 236	456 369	456 369	1 699	1 699	2 000	(301)	-15.0%	456 369
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		37 931	6 346	6 346				-		6 346
Municipal Infrastructure Grant [Schedule 5B]		41 565						-		
Integrated Urban Development Grant [Schedule 4B]		-	65 427	65 427	1 699	1 699	2 000	(301)	-15.0%	65 427
Energy Efficiency and Demand Side Management Grant		2 100						-		
Public Transport Network Grant [Schedule 5B]		51 867	5 638	5 638				-		5 638
Regional Bulk Infrastructure Grant (Schedule 5B)		237 108	375 138	375 138				-		375 138
Water Services Infrastructure Grant [Schedule 5B]			3 820	3 820				-		3 820
Infrastructure Skills Development Grant [Schedule 5B]		144						-		
Municipal Disaster Relief Grant		8 519						-		
0		-	-	-	-	-	-	-		-
Provincial Government:		1 686	750	750	-	-	-	-		750
Library Grant		242						-		
Development of Sport and Recreation facilities		97	750	750				-		750
Emergency Municipal Load-Shedding Relief Grant		1 348						-		
		-	-	-	-	-	-	-		-
District Municipality:		867	-	-	-	-	-	-		-
		867	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		381 789	457 119	457 119	1 699	1 699	2 000	(301)	-15.0%	457 119
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		968 523	1 087 553	1 085 530	3 209	3 209	3 570	(361)	-10.1%	1 085 530

Monthly Budget Monitoring Report - July 2023

2.8.6 Table SC8: Councillor and staff benefits

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

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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		16 909	19 104	19 104	1 348	1 348	1 592	(244)	-15%	19 104
Pension and UIF Contributions		269	943	943	26	26	79	(52)	-67%	943
Medical Aid Contributions		271	501	501	17	17	42	(25)	-59%	501
Motor Vehicle Allowance		4 930	7 175	7 175	384	384	598	(214)	-36%	7 175
Cellphone Allowance		2 209	2 846	2 846	176	176	237	(62)	-26%	2 846
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		24 587	30 568	30 568	1 952	1 952	2 548	(596)	-23%	30 568
% increase	4		24.3%	24.3%						24.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 264	9 599	9 826	775	775	819	(44)	-5%	9 826
Pension and UIF Contributions		370	481	481	45	45	40	5	11%	481
Medical Aid Contributions		224	244	244	17	17	20	(3)	-16%	244
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		763	1 734	1 734	-	-	145	(145)	-100%	1 734
Motor Vehicle Allowance		475	459	459	54	54	38	16	42%	459
Cellphone Allowance		252	257	257	21	21	21	0	0%	257
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		314	358	358	3	3	30	(27)	-90%	358
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		10 663	13 132	13 359	915	915	1 113	(198)	-18%	13 359
% increase	4		23.2%	25.3%						25.3%
Other Municipal Staff										
Basic Salaries and Wages		365 182	431 460	431 292	31 288	31 288	35 941	(4 653)	-13%	431 292
Pension and UIF Contributions		67 690	75 601	75 601	5 937	5 937	6 301	(364)	-6%	75 601
Medical Aid Contributions		33 980	36 901	36 901	2 931	2 931	3 075	(144)	-5%	36 901
Overtime		74 425	58 312	58 362	14	14	4 864	(4 850)	-100%	58 362
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		17 032	19 040	19 160	1 454	1 454	1 597	(143)	-9%	19 160
Cellphone Allowance		1 697	1 923	1 923	143	143	160	(18)	-11%	1 923
Housing Allowances		2 356	2 785	2 785	198	198	232	(34)	-15%	2 785
Other benefits and allowances		45 085	47 080	47 080	1 180	1 180	3 091	(1 912)	-62%	47 080
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		2 752	3 251	3 251	293	293	271	22	8%	3 251
Post-retirement benefit obligations		990	18 842	18 842	15	15	1 570	(1 556)	-99%	18 842
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		611 189	695 195	695 197	43 452	43 452	57 103	(13 651)	-24%	695 197
% increase	4		13.7%	13.7%						13.7%
Total Parent Municipality		646 439	738 895	739 124	46 319	46 319	60 764	(14 444)	-24%	739 124
TOTAL SALARY, ALLOWANCES & BENEFITS		646 439	738 895	739 124	46 319	46 319	60 764	(14 444)	-24%	739 124
% increase	4		14.3%	14.3%						14.3%
TOTAL MANAGERS AND STAFF		621 852	708 327	708 556	44 368	44 368	58 216	(13 848)	-24%	708 556

Monthly Budget Monitoring Report - July 2023

2.8.7 Overtime table per department

COMMUNITY SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
Community Services									
SECRETARIAT COMMUNITY SERVICES	20220703044960	10246202740000	Overtime:Non Structured	114 550	114 550	-	-	114 550	0%
SWIMMING POOL	20220703044961	10042202740000	Overtime:Non Structured	1 970	1 970	-	-	1 970	0%
SPORT MAINTENANCE	20220703044968	10019202740000	Overtime:Non Structured	30 920	30 920	-	-	30 920	0%
CUSTOMER RELATIONS MANAGEMENT	20220703044973	10602202740000	Overtime:Non Structured	10 530	10 530	-	-	10 530	0%
REFUSE REMOVAL	20220703044979	10398202740000	Overtime:Non Structured	4 930 350	4 930 350	-	-	4 930 350	0%
STREET CLEANING	20220703044980	10424202740000	Overtime:Non Structured	700 850	700 850	-	-	700 850	0%
PUBLIC TOILETS	20220703044984	10534202740000	Overtime:Non Structured	348 950	348 950	-	-	348 950	0%
LANDFILL SITE	20220703044988	10770202740000	Overtime:Non Structured	233 030	233 030	-	-	233 030	0%
CEMETERIES	20220703044995	10385202740000	Overtime:Non Structured	152 690	152 690	-	-	152 690	0%
WILDERNESS AND VICTORIA BAY RECREATION	20220703044998	10437202740000	Overtime:Non Structured	392 370	392 370	-	-	392 370	0%
PARKS	20220703045010	10386202740000	Overtime:Non Structured	313 510	313 510	-	-	313 510	0%
Sub-total: Community Services				7 229 720	7 229 720	-	-	7 229 720	0%
Protection Services									
VEHICLE TESTING STATION	20220703044967	10783202740000	Overtime:Non Structured	34 400	34 400	-	-	34 400	0%
SECURITY SERVICES	20220703044978	10149202770000	Overtime:Non Structured	1 617 840	1 617 840	-	-	1 617 840	0%
TRAFFIC SERVICES	20220703044981	10149202740000	Overtime:Non Structured	143 980	143 980	-	-	143 980	0%
FIRE SERVICES	20220703044989	10149202750000	Overtime:Non Structured	403 330	403 330	-	-	403 330	0%
MOTOR VEHICLE REGISTRATION	20220703044994	10700202770000	Overtime:Non Structured	303 900	303 900	-	-	303 900	0%
LAW ENFORCEMENT	20220703045008	10700202740000	Overtime:Non Structured	1 070 000	1 070 000	-	-	1 070 000	0%
TRAFFIC LAW ENFORCEMENT	20220703045015	10699202740000	Overtime:Non Structured	4 982 040	4 982 040	-	-	4 982 040	0%
FIRE SERVICES	20220703045022	10754202770000	Overtime:Structured	878 530	878 530	-	-	878 530	0%
TRAFFIC LAW ENFORCEMENT	20220703045024	10754202740000	Overtime:Night Shift	155 990	155 990	-	-	155 990	0%
FIRE SERVICES	20220703045025	10767202740000	Overtime:Night Shift	1 943 370	1 943 370	-	-	1 943 370	0%
SECURITY SERVICES	20220703045026	10796202740000	Overtime:Night Shift	109 900	109 900	-	-	109 900	0%
Sub-total: Protection Services				11 643 280	11 643 280	-	-	11 643 280	0%
Total for Directorate				18 873 000	18 873 000	-	-	18 873 000	0%
			% SPENT			0.00%			

Monthly Budget Monitoring Report - July 2023

ELECTROTECHNICAL SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
FLEET MANAGEMENT	20220703044999	10806202740000	Overtime:Non Structured	158 080	158 080	-	-	158 080	0%
SECRETARIAT ELECTROTECHNICAL SERVICES	20220703045001	10819202740000	Overtime:Non Structured	160 500	160 500	-	-	160 500	0%
DISTRIBUTION	20220703045003	10932202740000	Overtime:Non Structured	6 925 040	6 925 040	7 028	7 028	6 918 012	0%
			TOTAL	7 243 620	7 243 620	7 028	7 028	7 236 592	0%
			% SPENT			0%			
CORPORATE SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
SOCIAL SERVICES	20220703044958	10013202740000	Overtime:Non Structured	8 070	8 070	-	-	8 070	0%
THEMBALETHU HALL	20220703044965	10014202740000	Overtime:Non Structured	4 060	4 060	-	-	4 060	0%
SECRETARIAL/ COMMITTEE SERVICES	20220703044970	10176202740000	Overtime:Non Structured	7 530	7 530	-	-	7 530	0%
BLANCO HALL	20220703044971	10165202740000	Overtime:Non Structured	5 500	5 500	-	-	5 500	0%
DMA AREA	20220703044972	10178202740000	Overtime:Non Structured	51 430	51 430	-	-	51 430	0%
OFFICE OF THE EXECUTIVE MAYOR	20220703044990	10204202740000	Overtime:Non Structured	1 200	1 200	-	-	1 200	0%
CONVILLE HALL	20220703044993	10576202740000	Overtime:Non Structured	5 800	5 800	-	-	5 800	0%
CIVIC CENTRE	20220703044997	10399202740000	Overtime:Non Structured	10 700	60 700	-	-	60 700	0%
			TOTAL	94 290	144 290	-	-	144 290	0%
			% SPENT			0%			
CIVIL ENGINEERING SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
GIPTN - Auxillary cost	20220703044949	10615202740000	Non Structured	5 990	5 990	-	-	5 990	0%
SECRETARIAT CIVIL ENGINEERING SERVICES	20220703044951	10687202740000	Non Structured	35 210	35 210	-	-	35 210	0%
SCIENTIFIC SERVICES	20220703044952	10687202740000	Non Structured	22 250	22 250	-	-	22 250	0%
STORM WATER AND STORES	20220703044954	10564202740000	Non Structured	1 605 000	1 605 000	-	-	1 605 000	0%
WATER TREATMENT	20220703044955	10961202740000	Non Structured	1 915 970	1 915 970	-	-	1 915 970	0%
WATER DISTRIBUTION	20220703044956	10521202740000	Non Structured	5 572 520	5 572 520	-	-	5 572 520	0%
WATER AND SANITATION PROJECTS	20220703044957	10686202740000	Non Structured	1 460 470	1 460 470	-	-	1 460 470	0%
WASTE WATER NETWORKS	20220703044959	10563202770000	Non Structured	5 645 310	5 645 310	7 296	7 296	5 638 014	0%
MECHANICAL ENGINEERING SERVICES	20220703044996	10563202740000	Non Structured	320 250	320 250	-	-	320 250	0%
GIPTN - Establishment cost	20220829923961	10563202750000	Non Structured	-	-	-	-	-	#DIV/0!
WATER AND SANITATION PROJECTS	20220703045019	10848202740000	Structured	348 790	348 790	-	-	348 790	0%
WATER TREATMENT	20220703045021	10835202770000	Structured	436 480	436 480	-	-	436 480	0%
WATER AND SANITATION PROJECTS	20220703045027	10835202740000	Night Shift	334 530	334 530	-	-	334 530	0%
WATER TREATMENT	20220703045029	10835202750000	Night Shift	419 570	419 570	-	-	419 570	0%
			TOTAL	18 122 340	18 122 340	7 296	7 296	18 115 044	0%
			% SPENT			0%			

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HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT									
Department Name	Ukey	Vote	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
MAINTENANCE	20220703044969	10220202740000	Overtime:Non Structured	200 000	200 000	-	-	200 000	0%
HOUSING ADMINISTRATION	20220703045002	10291202740000	Overtime:Non Structured	232 290	232 290	-	-	232 290	0%
SPACIAL PLANNING	20220703045009	10017202740000	Overtime:Non Structured	10 000	10 000	-	-	10 000	0%
INTEGRATED DEVELOPMENT PLAN (IDP) AND PERFORM	20220703045011	10736202740000	Overtime:Non Structured	10 000	10 000	-	-	10 000	0%
ECONOMIC GROWTH AND RURAL DEVELOPMENT (LED)	20220703045012	10738202740000	Overtime:Non Structured	4 010	4 010	-	-	4 010	0%
PROPERTY MANAGEMENT	20221118054544	10592202740000	Overtime:Non Structured	32 250	32 250	-	-	32 250	0%
			TOTAL	488 550	488 550	-	-	488 550	0%
			% SPENT			0%			
FINANCIAL SERVICES									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
IT SERVICES NETWORK	20220703044962	10233202740000	Overtime:Non Structured	6 500	6 500	-	-	6 500	0%
LOGISTICS (STORES)	20220703044982	10670202740000	Overtime:Non Structured	48 640	48 640	-	-	48 640	0%
CREDIT CONTROL	20220703044985	10650202740000	Overtime:Non Structured	72 730	72 730	-	-	72 730	0%
BILLING AND CLIENT SERVICES	20220703044987	10495202740000	Overtime:Non Structured	87 510	87 510	-	-	87 510	0%
CREDITORS AND CHEQUE ADMINISTRATION	20220703044991	10673202740000	Overtime:Non Structured	21 200	21 200	-	-	21 200	0%
ICT SYSTEMS	20220829923966	10505202740000	Overtime:Non Structured	-	-	-	-	-	0%
VALUATIONS	20230519050713	10655202740000	Overtime:Non Structured	-	-	-	-	-	0%
PAYROLL ADMINISTRATION	20220829923970	10330202740000	Overtime:Non Structured	7 430	7 430	-	-	7 430	0%
			TOTAL	244 010	244 010	-	-	244 010	0%
			% SPENT			0%			
MUNICIPAL MANAGER									
Department Name	Ukey		Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	Available	% Budget Spent
Office of the Municipal Manager	20220703045013	10631202740000	Overtime:Non Structured	4 310	4 310	-	-	4 310	0%
			TOTAL	4 310	4 310	-	-	4 310	0%
			% SPENT			0%			
			GRAND TOTAL	45 070 120	45 120 120	14 324	14 324	45 105 796	0%
			% SPENT			0.03%			

Notes:

- An amount of **R14 324** has been paid out to date, which constitutes **0.03%** of the overtime budget. The bulk of the overtime payments for July 2023 was journalised to the 2022/23 financial year as the payments was for work done in the previous financial year.

Monthly Budget Monitoring Report - July 2023

2.8.8 Deviations – July 2023

DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
Corporate Services	Remote meter setting fee	Frama	3 421.25	20221020045216	Franking machines	Sole supplier:Frama is the sole manufacturer and supplier of all Frama franking machines.
	Radio contract	Heartbeat FM	Rates	20220703042545	Communications	Impractical to follow the official procurement proces. Specific radio station.
Office of The Municipal Manager	Radio contract	Algoa FM	Rates	20220703042545	Communications	Impractical to follow the official procurement proces. Specific radio station.
	Radio contract	Eden FM	Rates	20220703042545	Communications	Impractical to follow the official procurement proces. Specific radio station.
	Radio contract	Algoa FM	Rates	10687203760000	Publicity and Marketing	Impractical to follow the official procurement proces. Specific radio station.
Civil Engineering Services	Radio contract	Heartbeat FM	Rates	10687203760000	Publicity and Marketing	Impractical to follow the official procurement proces. Specific radio station.
	Radio contract	Eden FM	Rates	10687203760000	Publicity and Marketing	Impractical to follow the official procurement proces. Specific radio station.
	Annual subscription fee	Civil Designer	72 118.80	20220703042699	Professional Services	Impractical to follow the official procurement proces. Annual subscription fee.
	Radio contract	Algoa FM	Rates	10687203760000	Publicity and Marketing	Impractical to follow the official procurement proces. Specific radio station.
	Radio contract	Heartbeat FM	Rates	10687203760000	Publicity and Marketing	Impractical to follow the official procurement proces. Specific radio station.

SUMMARY OF DEVIATIONS JULY 2023	
DIRECTORATE	AMOUNT
CORPORATE SERVICES	3 421.25
OFFICE OF THE MUNICIPAL MANAGER	Rates
CIVIL ENGINEERING SERVICES	72 118.80
TOTAL	75 540.05

2.8.9 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

July 2023

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
July 2023		OPENING BALANCE			5930.27
01 07 2023	Interest Received		25.59		
		CLOSING BALANCE			5955.86

QUALITY CERTIFICATE

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

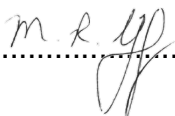
(mark as appropriate)

☒ The monthly budget statement

For the month of **July 2023** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Dr Michele Gratz**

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

Signature.....

Date 14/08/2023