



Quarterly Budget Monitoring Report July to September 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 – No. 56 of 2003, Sections 71 & 52,
- 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 of the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit a report to the council within 30 days after the end of the first quarter of 2023/24, on the implementation of the budget and the financial state of affairs of the George Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality and is intended to inform and enable the council to fulfil its oversight responsibility.

EXECUTIVE MAYOR

Recommendations

- (a) That Council notes the contents of this report and supporting documentations for the 1st quarter of 2023/24 financial year.

Part 1: Executive Summary

1.1 Consolidated performance

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 1st quarter of 2023/24.

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	3 342 160	2 922 128
Adjustment Budget	1 426 742	3 355 227	2 927 830
Plan to Date (SDBIP)	142 784	769 584	552 968
Actual	117 830	741 944	575 136
Orders / Shadows	150 190	0	77 708
Variance to SDBIP	-24 954	-27 640	22 168
% Variance to SDBIP	-17%	-4%	5%
% of Adjusted budget 2023/24	8%	22%	20%
% of Adjusted budget 23/24 including shadows	19%	22%	22%

Performance against annual budget (reasons for variances), material variances from SDBIP and remedial or corrective steps:

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1.1.1 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	130 591 747	127 719 547	(2 872 200)	-2%
	Reason for variance: <ul style="list-style-type: none"> There is a 14% or R15million increase in comparison to the to September 2022 (2022: R112 191 556) which is in line with the anticipated values of the general valuation roll. 					
Service Charges – Electricity	919 999 999	919 999 999	200 040 081	225 308 218	25 268 137	13%
	Reason for variance: <ul style="list-style-type: none"> There is a 23% or R42million increase in comparison to September 2022 (2022: R182 610 023) which is attributed to the annual tariff increase for ESKOM, market demand adjustments (battery storage etc) and the slightly lower levels of loadshedding recently in comparison to the same period last year. 					
Service Charges – Water	229 656 561	229 656 561	41 111 568	42 786 090	1 674 522	4%
	Reason for variance: <ul style="list-style-type: none"> There is a 19% or R6.9 million increase in comparison to September 2022 (2022: R35 815 029) mainly due to the emergency water tariffs that are in place. 					
Service Charges – Sewerage	165 693 080	165 693 080	41 937 618	41 325 039	(612 579)	-1%
Service Charges – Refuse Removal	156 469 520	156 469 520	39 828 826	39 582 639	(246 188)	-1%
Fines, Penalties and Forfeits	89 083 270	89 083 270	3 065 870	3 420 487	354 617	12%
	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	941 705	744 972	(196 733)	-21%
Income for Agency Services	19 734 020	19 734 020	4 933 505	4 250 969	(682 536)	-14%
Rent of Facilities and Equipment	5 231 360	5 231 360	2 591 100	2 367 352	(223 748)	-9%
Grants and Subsidies Received – Capital	462 093 890	474 965 761	63 192 940	50 923 726	(12 269 213)	-19%
	Reason for variance: <ul style="list-style-type: none"> Capital grant revenue is recognized as and when expenditure takes place on the capital budget and timing of expenditure is affected by various factors including the roll-over applications. 					
Grants and Subsidies Received – Operating	635 582 098	635 816 098	177 272 670	138 964 928	(38 307 742)	-22%
	Reason for variance: <ul style="list-style-type: none"> Operating grant revenue is recognized as and when expenditure takes place on the operational budget. 					
Interest Earned – External Investments	42 414 834	42 414 834	12 843 787	13 994 745	1 150 958	9%
Interest Earned – Outstanding Debtors	11 724 200	11 724 200	5 862 100	5 287 406	(574 694)	-10%
	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	7 442 414	7 122 918	(319 496)	-4%
GIPTN Fare Revenue	91 097 474	91 097 474	19 222 849	18 513 793	(709 055)	-4%
Sale of Erven	2 226 000	2 226 000	827 808	2 609 953	1 782 145	215%

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	Reason for variance: <ul style="list-style-type: none"> The sale of erven was more than anticipated for the financial year. 					
Development Charges	30 610 035	30 610 035	17 934 690	17 021 261	(913 430)	-5%
	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. <ul style="list-style-type: none"> ➤ Electricity: R6.8 million ➤ Waste Water Networks: R4.2 million ➤ Water: R5 million ➤ Storm Water: R883 280 					
Gain on Disposal of PPE	-	-	-	-	-	0%
Total Revenue	3 342 120 894	3 355 226 765	769 641 279	741 944 044	(27 697 235)	-4%
% of Annual Budget Billed	22%					

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1.1.2 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	710 859 338	154 387 201	150 438 497	(3 948 704)	-3%
	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. 					
Remuneration of Councillors	30 568 078	30 548 078	5 527 977	6 220 109	692 132	13%
Contracted Services	694 978 057	695 682 237	112 360 756	87 264 477	(25 096 279)	-22%
	Reason for variance: <ul style="list-style-type: none"> GIPTN: The VOC and Department of Transport accounts for September 2023 will be received and paid in October 2023. R61.3 million is on order as 30 September 2023 					
Bulk Purchases	707 250 400	707 250 400	143 800 959	169 551 478	25 750 519	18%
Operating Leases	4 208 334	4 231 054	685 906	549 971	(135 935)	-20%
	Reason for variance: <ul style="list-style-type: none"> Invoices for lease payments are paid one month in arrears. R67 345.32 is on order as 30 September 2023 					
Operational Cost	177 724 343	179 497 233	34 643 347	30 173 988	(4 469 359)	-13%
	Reason for variance: <ul style="list-style-type: none"> R9.1 million is on order as at 30 September 2023 					
Depreciation & Amortisation	187 800 195	187 800 195	46 950 049	46 950 049	-	0%

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Loss on Disposal of PPE	-	-	-	-	-	No Planned Spend
Bad Debts	8 772 450	8 772 450	8 772 450	56 764 761	47 992 311	547%
	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. R47.5million was written off during August 2023 related to historical water losses at indigent households. 					
Transfers and Subsidies Paid	40 657 687	40 657 687	3 412 183	2 288 497	(1 123 686)	-33%
Inventory Consumed	321 453 777	322 143 397	42 427 402	24 934 096	(17 493 306)	-41%
	Reason for variance: <ul style="list-style-type: none"> R7 million is on order as 30 September 2023 					
Interest Expense	40 388 003	40 388 003	-	-	-	No Planned Spend
Total Expenditure	2 922 128 496	2 927 830 072	552 968 230	575 135 923	22 167 693	4%
% of Annual Budget Spent	20%					

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1.1.3 Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Orders Placed
Municipal Manager	110 000	110 000	-	-	-	0%	29 533
Corporate Services	16 978 000	17 248 000	1 418 000	193 877	(1 224 123)	-86%	1 033 233
	Reasons for variance: <ul style="list-style-type: none"> Corporate Services planned to spend R1 418 000 by September 2023. Invoices to the amount of R193 877 was paid and R1 033 233 is on order. 						
Civil Engineering Services	636 472 033	1 017 747 118	119 499 086	99 780 365	(19 718 721)	-17%	44 110 440
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R119 499 086 by September 2023. Invoices to the amount of R99 780 365 was paid and R44 110 440 is on order. 						
Electrotechnical Services	260 705 762	272 282 892	13 855 000	12 823 336	(1 031 664)	-7%	71 145 120
	Reasons for variance: <ul style="list-style-type: none"> Electrotechnical Services planned to spend R13 855 000 by September 2023. Invoices to the amount of R12 823 336 was paid and R71 145 120 is on order. 						
Human Settlements, Planning and Development and Property Management	27 890 500	28 924 103	937 550	793 579	(143 971)	-15%	319 468
	Reasons for variance: <ul style="list-style-type: none"> Human Settlements, Planning and Development and Property Management planned to spend R937 550 by September 2023. Invoices to the amount of R783 579 was paid and R319 468 is on order. 						
Community Services	77 899 282	87 442 457	6 492 500	3 593 675	(2 898 825)	-45%	33 415 537

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Orders Placed
	Reasons for variance: <ul style="list-style-type: none"> Community Services planned to spend R6 492 500 by September 2023. Invoices to the amount of R3 593 675 was paid and R33 415 537 is on order. 						
Financial Services	2 987 000	2 987 000	582 000	645 522	63 522	11%	137 160
	Reasons for variance: <ul style="list-style-type: none"> Financial Services planned to spend R582 000 by September 2023. Invoices to the amount of R645 522 was paid and R137 160 is on order. 						
Total Budget	1 023 042 577	1 426 741 570	142 784 136	117 830 353	(24 953 783)	-17%	150 190 491

Part 2: In-year budget statement tables

2.1.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M03 September

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	33 926	127 720	110 394	17 325	16%	441 578
Service charges	1 296 512	1 454 149	1 454 149	146 841	343 257	363 538	(20 280)	-6%	1 454 149
Investment revenue	60 659	42 415	42 415	7 708	13 995	10 604	3 391	32%	42 415
Transfers and subsidies - Operational	644 948	635 102	635 336	14 623	138 709	158 834	(20 126)	-13%	635 336
Other own revenue	301 310	544 593	544 593	7 527	67 328	76 698	(9 370)	-12%	544 593
Total Revenue (excluding capital transfers and contributions)	2 688 131	3 117 837	3 118 071	210 626	691 009	720 068	(29 060)	-4%	3 118 071
Employee costs	645 081	708 327	710 859	52 106	150 438	174 183	(23 744)	-14%	710 859
Remuneration of Councillors	25 557	30 568	30 548	3 238	6 220	7 638	(1 418)	-19%	30 548
Depreciation and amortisation	188 175	187 804	187 804	14 787	46 950	46 947	3	0%	187 804
Interest	45 065	40 388	40 388	-	-	10 098	(10 098)	-100%	40 388
Inventory consumed and bulk purchases	729 898	1 028 704	1 029 394	94 166	194 486	257 407	(62 922)	-24%	1 029 394
Transfers and subsidies	45 757	40 658	40 658	2 264	2 288	10 164	(7 876)	-77%	40 658
Other expenditure	995 792	1 028 609	1 031 109	58 309	174 030	257 553	(83 523)	-32%	1 031 109
Total Expenditure	2 675 324	3 065 058	3 070 760	224 870	574 412	763 991	(189 579)	-25%	3 070 760
Surplus/(Deficit)	12 807	52 779	47 311	(14 244)	116 596	(43 923)	160 519	-365%	47 311
Transfers and subsidies - capital (monetary allocations)	400 438	462 094	474 966	27 311	50 924	118 741	(67 818)	-57%	474 966
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	413 245	514 873	522 277	13 067	167 520	74 819	92 701	124%	522 277
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	413 245	514 873	522 277	13 067	167 520	74 819	92 701	124%	522 277
Capital expenditure & funds sources									
Capital expenditure	722 909	1 023 043	1 426 742	69 729	117 830	553 700	(435 869)	-79%	1 426 742
Capital transfers recognised	200 796	397 578	409 521	23 787	46 495	98 325	(51 831)	-53%	409 521
Borrowing	234 206	376 685	399 248	29 535	38 834	92 879	(54 045)	-58%	399 248
Internally generated funds	(90 137)	248 780	617 972	16 407	32 502	362 495	(329 994)	-91%	617 972
Total sources of capital funds	344 865	1 023 043	1 426 742	69 729	117 830	553 700	(435 869)	-79%	1 426 742
Financial position									
Total current assets	1 073 918	741 250	336 804		2 518 490				336 804
Total non current assets	4 029 045	4 325 127	4 728 826		7 969 521				4 728 826
Total current liabilities	1 124 533	527 020	518 869		2 432 498				518 869
Total non current liabilities	178 250	945 713	945 713		379 554				945 713
Community wealth/Equity	3 406 776	3 593 644	3 601 048		6 820 368				3 601 048
Cash flows									
Net cash from (used) operating	889 284	527 482	534 886	32 430	230 568	137 419	(93 148)	-68%	2 962 978
Net cash from (used) investing	(704 943)	(1 023 043)	(1 426 742)	(69 809)	(174 479)	(553 700)	(379 220)	68%	1 426 742
Net cash from (used) financing	67 003	266 204	266 204	88	1 021	-	(1 021)	-	266 204
Cash/cash equivalents at the month/year end	843 879	614 523	218 228	-	900 989	427 599	(473 390)	-111%	5 499 803
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	164 512	19 980	13 627	13 370	11 433	10 949	53 660	167 767	455 297
Creditors Age Analysis									
Total Creditors	96 285	3 554	218	171	75	-	-	-	100 303

2.1.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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									
Revenue - Functional										
<i>Governance and administration</i>		876 094	519 326	520 100	42 950	149 718	130 026	19 693	15%	520 100
Executive and council		31 720	4	4	5	5	1	3	291%	4
Finance and administration		844 374	519 321	520 096	42 946	149 714	130 024	19 689	15%	520 096
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		90 477	150 505	150 635	3 583	8 791	37 660	(28 869)	-77%	150 635
Community and social services		15 847	22 922	22 434	1 315	3 952	5 609	(1 657)	-30%	22 434
Sport and recreation		1 537	17 427	17 343	408	884	4 336	(3 452)	-80%	17 343
Public safety		66 243	86 582	87 284	1 259	2 658	21 821	(19 163)	-88%	87 284
Housing		6 845	23 399	23 399	601	1 297	5 850	(4 553)	-78%	23 399
Health		4	175	175	-	-	44	(44)	-100%	175
<i>Economic and environmental services</i>		513 085	521 454	521 374	12 190	72 188	130 345	(58 157)	-45%	521 374
Planning and development		19 482	23 498	23 418	1 533	5 095	5 855	(760)	-13%	23 418
Road transport		493 600	497 932	497 932	10 631	67 015	124 484	(57 468)	-46%	497 932
Environmental protection		3	24	24	26	78	6	71	1152%	24
<i>Trading services</i>		1 608 682	2 388 040	2 400 544	179 199	511 207	540 684	(29 477)	-5%	2 400 544
Energy sources		844 666	979 286	979 286	102 617	249 062	244 822	4 240	2%	979 286
Water management		317 024	884 915	887 828	46 197	117 454	162 504	(45 051)	-28%	887 828
Waste water management		241 429	303 074	313 033	16 598	78 721	78 258	463	1%	313 033
Waste management		205 563	220 765	220 397	13 787	65 970	55 099	10 871	20%	220 397
<i>Other</i>	4	232	606	383	16	28	96	(67)	-70%	383
Total Revenue - Functional	2	3 088 569	3 579 931	3 593 037	237 937	741 932	838 810	(96 877)	-12%	3 593 037
Expenditure - Functional										
<i>Governance and administration</i>		376 081	441 691	442 129	41 925	102 267	110 169	(7 902)	-7%	442 129
Executive and council		58 470	54 895	54 895	5 297	12 328	13 696	(1 368)	-10%	54 895
Finance and administration		309 895	378 770	379 193	35 824	88 454	94 450	(5 996)	-6%	379 193
Internal audit		7 716	8 026	8 041	805	1 485	2 022	(537)	-27%	8 041
<i>Community and public safety</i>		294 841	316 368	321 975	17 555	46 800	79 828	(33 028)	-41%	321 975
Community and social services		41 382	56 188	56 399	4 026	11 186	14 020	(2 834)	-20%	56 399
Sport and recreation		40 350	42 512	41 934	2 933	7 751	10 346	(2 596)	-25%	41 934
Public safety		162 604	153 311	153 565	7 773	19 840	38 097	(18 257)	-48%	153 565
Housing		44 366	57 211	62 931	2 369	6 680	15 576	(8 897)	-57%	62 931
Health		6 140	7 145	7 145	454	1 344	1 788	(444)	-25%	7 145
<i>Economic and environmental services</i>		585 277	571 680	571 605	19 914	64 414	142 527	(78 113)	-55%	571 605
Planning and development		43 182	51 091	51 011	3 143	8 927	12 402	(3 475)	-28%	51 011
Road transport		538 135	515 929	515 939	16 541	54 907	128 959	(74 052)	-57%	515 939
Environmental protection		3 960	4 661	4 656	229	580	1 166	(586)	-50%	4 656
<i>Trading services</i>		1 400 119	1 714 401	1 714 328	144 116	357 229	426 300	(69 071)	-16%	1 714 328
Energy sources		701 226	858 820	859 120	91 846	179 131	212 876	(33 745)	-16%	859 120
Water management		248 481	443 433	443 433	18 327	95 336	110 908	(15 572)	-14%	443 433
Waste water management		322 469	287 808	287 844	23 361	56 837	71 530	(14 692)	-21%	287 844
Waste management		127 942	124 339	123 931	10 582	25 925	30 986	(5 061)	-16%	123 931
<i>Other</i>		19 006	20 919	20 723	1 360	3 703	5 181	(1 479)	-29%	20 723
Total Expenditure - Functional	3	2 675 324	3 065 058	3 070 760	224 870	574 412	764 004	(189 592)	-25%	3 070 760
Surplus (Deficit) for the year		413 245	514 873	522 277	13 067	167 520	74 805	92 715	124%	522 277

2.1.3 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) - M03 September

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		13 427	17 995	17 507	1 113	3 258	4 378	(1 120)	-25.6%	17 507
Vote 3 - Corporate Services		3 303	4 165	4 038	150	643	1 010	(367)	-36.4%	4 038
Vote 4 - Corporate Services		31 779	3 434	3 732	8	10	933	(923)	-98.9%	3 732
Vote 5 - Community Services		3 048	21 270	21 633	550	1 357	5 409	(4 052)	-74.9%	21 633
Vote 6 - Community Services		281 005	332 248	332 582	6 179	72 419	83 146	(10 726)	-12.9%	332 582
Vote 7 - Community Services		382	1 100	1 100	309	412	275	137	49.9%	1 100
Vote 8 - Civil Engineering Services		578 974	1 199 432	1 212 459	62 936	196 590	243 663	(47 073)	-19.3%	1 212 459
Vote 9 - Civil Engineering Services		453 891	464 790	464 790	19 162	61 668	116 197	(54 530)	-46.9%	464 790
Vote 10 - Electro-technical Services		845 656	981 561	981 561	102 777	249 480	245 391	4 089	1.7%	981 561
Vote 11 - Financial Services		397 805	458 308	458 308	34 899	130 438	114 577	15 861	13.8%	458 308
Vote 12 - Financial Services		436 577	44 288	44 288	7 734	14 087	11 072	3 015	27.2%	44 288
Vote 13 - Human Settlements, Planning and Development ar		30 656	51 340	51 037	2 126	10 508	12 760	(2 251)	-17.6%	51 037
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	3 076 501	3 579 931	3 593 037	237 941	740 871	838 810	(97 939)	-11.7%	3 593 037
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		25 314	28 709	28 709	1 442	3 364	7 149	(3 785)	-52.9%	28 709
Vote 2 - Corporate Services		55 936	73 920	73 432	4 644	12 616	18 270	(5 654)	-30.9%	73 432
Vote 3 - Corporate Services		34 850	46 805	46 678	9 519	13 524	11 685	1 839	15.7%	46 678
Vote 4 - Corporate Services		97 979	96 483	96 781	7 157	16 658	24 039	(7 382)	-30.7%	96 781
Vote 5 - Community Services		67 002	72 559	72 999	5 279	14 184	18 098	(3 913)	-21.6%	72 999
Vote 6 - Community Services		300 382	297 362	297 367	19 391	50 211	74 047	(23 835)	-32.2%	297 367
Vote 7 - Community Services		1 015	980	998	120	370	249	121	48.4%	998
Vote 8 - Civil Engineering Services		564 602	722 310	722 466	39 120	144 341	180 041	(35 700)	-19.8%	722 466
Vote 9 - Civil Engineering Services		499 506	499 692	499 692	15 425	51 803	124 896	(73 093)	-58.5%	499 692
Vote 10 - Electro-technical Services		793 495	926 511	926 511	102 290	207 931	229 725	(21 794)	-9.5%	926 511
Vote 11 - Financial Services		83 262	123 198	128 899	9 314	23 725	32 209	(8 484)	-26.3%	128 899
Vote 12 - Financial Services		47 414	56 965	56 965	4 922	17 254	14 268	2 986	20.9%	56 965
Vote 13 - Human Settlements, Planning and Development ar		101 268	119 565	119 262	6 247	18 432	29 315	(10 883)	-37.1%	119 262
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	2 672 025	3 065 058	3 070 760	224 870	574 412	763 991	(189 579)	-24.8%	3 070 760
Surplus/ (Deficit) for the year	2	404 476	514 873	522 277	13 071	166 458	74 819	91 640	122.5%	522 277

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

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		1 526 803	1 692 433	1 692 433	158 760	414 910	423 110	(8 200)	-2%	1 692 433
Service charges - Electricity		785 777	916 429	916 429	101 680	224 535	229 107	(4 573)	-2%	916 429
Service charges - Water		211 953	218 058	218 058	19 617	40 233	54 515	(14 281)	-26%	218 058
Service charges - Waste Water Management		157 408	163 193	163 193	12 747	39 969	40 798	(830)	-2%	163 193
Service charges - Waste management		141 374	156 470	156 470	12 797	38 521	39 117	(597)	-2%	156 470
Sale of Goods and Rendering of Services		84 165	113 628	113 628	8 410	23 169	28 408	(5 239)	-18%	113 628
Agency services		14 188	19 734	19 734	(8 917)	4 251	4 934	(683)	-14%	19 734
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		17 093	11 724	11 724	1 737	5 287	2 931	2 357	80%	11 724
Interest earned from Current and Non Current Assets		60 659	42 415	42 415	7 708	13 995	10 604	3 391	32%	42 415
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 341	5 231	5 231	212	2 367	1 308	1 059	81%	5 231
Licence and permits		523	677	677	77	228	170	58	34%	677
Operational Revenue		49 322	44 874	44 874	2 692	22 355	11 219	11 136	99%	44 874
Non-Exchange Revenue		1 161 329	1 425 404	1 425 638	51 865	276 099	296 958	(20 859)	-7%	1 425 638
Property rates		384 703	441 578	441 578	33 926	127 720	110 394	17 325	16%	441 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		73 157	89 083	89 083	1 399	3 420	22 271	(18 851)	-85%	89 083
Licence and permits		1 603	4 161	4 161	23	517	1 041	(523)	-50%	4 161
Transfer and subsidies - Operational		644 948	635 102	635 336	14 623	138 709	158 834	(20 126)	-13%	635 336
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		22 312	17 670	17 670	1 895	5 744	4 417	1 327	30%	17 670
Gains on disposal of Assets		2 894	-	-	-	-	-	-	-	-
Other Gains		31 711	237 810	237 810	-	(12)	-	(12)	-	237 810
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 688 131	3 117 837	3 118 071	210 626	691 009	720 068	(29 060)	-4%	3 118 071
Expenditure By Type										
Employee related costs		645 081	708 327	710 859	52 106	150 438	174 183	(23 744)	-14%	710 859
Remuneration of councillors		25 557	30 568	30 548	3 238	6 220	7 638	(1 418)	-19%	30 548
Bulk purchases - electricity		598 225	707 250	707 250	84 688	169 551	176 813	(7 261)	-4%	707 250
Inventory consumed		131 673	321 454	322 143	9 478	24 934	80 595	(55 661)	-69%	322 143
Debt impairment		121 569	95 146	95 146	-	-	23 786	(23 786)	-100%	95 146
Depreciation and amortisation		188 175	187 804	187 804	14 787	46 950	46 947	3	0%	187 804
Interest		45 065	40 388	40 388	-	-	10 098	(10 098)	-100%	40 388
Contracted services		676 926	694 978	695 682	34 974	87 264	173 762	(86 497)	-50%	695 682
Transfers and subsidies		45 757	40 658	40 658	2 264	2 288	10 164	(7 876)	-77%	40 658
Irrecoverable debts written off		29 039	8 772	8 772	5 975	56 765	2 193	54 572	2488%	8 772
Operational costs		162 152	181 933	183 728	17 360	30 724	45 867	(15 143)	-33%	183 728
Losses on Disposal of Assets		3 065	750	750	-	-	188	(188)	-100%	750
Other Losses		3 041	47 030	47 030	-	(724)	11 757	(12 481)	-106%	47 030
Total Expenditure		2 675 324	3 065 058	3 070 760	224 870	574 412	763 991	(189 579)	-25%	3 070 760
Surplus/(Deficit)		12 807	52 779	47 311	(14 244)	116 596	(43 923)	160 519	(0)	47 311
Transfers and subsidies - capital (monetary allocations)		400 438	462 094	474 966	27 311	50 924	118 741	(67 818)	(0)	474 966
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		413 245	514 873	522 277	13 067	167 520	74 819			522 277
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		413 245	514 873	522 277	13 067	167 520	74 819			522 277
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		413 245	514 873	522 277	13 067	167 520	74 819			522 277
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		413 245	514 873	522 277	13 067	167 520	74 819			522 277

Revenue generated from property rates and service chargers 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.

2.1.5 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) - M03 September

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	6 217	-	-	1 604	(1 604)	-100%	6 217
Vote 3 - Corporate Services		-	850	850	-	-	212	(212)	-100%	850
Vote 4 - Corporate Services		21	510	510	-	-	70	(70)	-100%	510
Vote 5 - Community Services		5 685	4 100	7 159	127	357	1 781	(1 424)	-80%	7 159
Vote 6 - Community Services		12 049	30 630	33 281	-	-	5 528	(5 528)	-100%	33 281
Vote 7 - Community Services		1 095	-	-	-	-	-	-		-
Vote 8 - Civil Engineering Services		237 928	271 575	480 072	20 026	38 403	232 271	(193 868)	-83%	480 072
Vote 9 - Civil Engineering Services		-	42	42	-	-	11	(11)	-100%	42
Vote 10 - Electro-technical Services		54 755	141 590	150 849	6 654	7 221	37 600	(30 378)	-81%	150 849
Vote 11 - Financial Services		792	770	770	146	349	162	187	115%	770
Vote 12 - Financial Services		595	1 250	1 250	283	283	250	33	13%	1 250
Vote 13 - Human Settlements, Planning and Development and Property Management		5 079	24 458	25 129	427	431	1 862	(1 431)	-77%	25 129
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	318 614	481 985	706 189	27 663	47 044	281 351	(234 307)	-83%	706 189
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		47	50	50	-	-	-	-		50
Vote 2 - Corporate Services		3 568	7 913	8 116	25	84	1 384	(1 300)	-94%	8 116
Vote 3 - Corporate Services		1 768	610	610	-	-	-	-		610
Vote 4 - Corporate Services		51	945	945	99	110	202	(92)	-46%	945
Vote 5 - Community Services		6 940	20 667	23 736	681	1 085	5 109	(4 024)	-79%	23 736
Vote 6 - Community Services		30 397	21 538	22 531	1 542	2 152	4 992	(2 840)	-57%	22 531
Vote 7 - Community Services		1 217	965	736	-	-	418	(418)	-100%	736
Vote 8 - Civil Engineering Services		233 840	359 238	532 013	35 322	61 344	230 914	(169 570)	-73%	532 013
Vote 9 - Civil Engineering Services		2 291	5 616	5 620	33	33	1 405	(1 372)	-98%	5 620
Vote 10 - Electro-technical Services		84 420	119 116	121 434	4 280	5 602	26 850	(21 248)	-79%	121 434
Vote 11 - Financial Services		862	167	167	-	14	43	(29)	-67%	167
Vote 12 - Financial Services		36 093	800	800	-	-	200	(200)	-100%	800
Vote 13 - Human Settlements, Planning and Development and Property Management		2 802	3 433	3 795	84	363	832	(470)	-56%	3 795
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	404 295	541 057	720 553	42 066	70 786	272 348	(201 562)	-74%	720 553
Total Capital Expenditure	3	722 909	1 023 043	1 426 742	69 729	117 830	553 700	(435 869)	-79%	1 426 742

2.1.6 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) - M03 September

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		308 363	10 310	10 540	560	898	2 053	(1 154)	-56%	10 540
Executive and council		(16 937)	-	-	-	-	-	-		-
Finance and administration		325 259	10 250	10 480	560	898	2 053	(1 154)	-56%	10 480
Internal audit		42	60	60	-	-	-	-		60
Community and public safety		8 382	78 935	88 622	2 805	4 051	19 154	(15 103)	-79%	88 622
Community and social services		(22 123)	15 645	15 165	58	69	3 018	(2 948)	-98%	15 165
Sport and recreation		8 796	20 027	26 975	792	1 398	6 240	(4 842)	-78%	26 975
Public safety		18 972	34 680	37 938	1 537	2 147	7 823	(5 676)	-73%	37 938
Housing		2 303	7 309	7 185	408	428	1 755	(1 326)	-76%	7 185
Health		434	1 275	1 360	9	9	319	(310)	-97%	1 360
Economic and environmental services		121 488	120 560	281 788	18 054	28 175	141 504	(113 329)	-80%	281 788
Planning and development		5 283	20 657	21 551	103	365	1 153	(788)	-68%	21 551
Road transport		116 205	99 903	260 238	17 951	27 810	140 351	(112 541)	-80%	260 238
Environmental protection		-	-	-	-	-	-	-		-
Trading services		284 527	812 417	1 044 932	48 310	84 705	390 789	(306 083)	-78%	1 044 932
Energy sources		136 313	259 846	271 423	10 934	12 823	64 235	(51 411)	-80%	271 423
Water management		38 208	380 291	521 319	29 865	57 298	221 529	(164 231)	-74%	521 319
Waste water management		103 753	155 343	234 716	7 490	14 563	102 516	(87 952)	-86%	234 716
Waste management		6 252	16 938	17 474	21	21	2 509	(2 489)	-99%	17 474
Other		148	820	860	-	-	200	(200)	-100%	860
Total Capital Expenditure - Functional Classification	3	722 909	1 023 043	1 426 742	69 729	117 830	553 700	(435 869)	-79%	1 426 742
Funded by:										
National Government		197 136	397 578	397 578	23 787	46 495	95 340	(48 845)	-51%	397 578
Provincial Government		2 793	-	11 943	-	-	2 986	(2 986)	-100%	11 943
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		200 796	397 578	409 521	23 787	46 495	98 325	(51 831)	-53%	409 521
Borrowing	6	234 206	376 685	399 248	29 535	38 834	92 879	(54 045)	-58%	399 248
Internally generated funds		(90 137)	248 780	617 972	16 407	32 502	362 495	(329 994)	-91%	617 972
Total Capital Funding	7	344 865	1 023 043	1 426 742	69 729	117 830	553 700	(435 869)	-79%	1 426 742

2.1.7 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	69 795	1 744 888	69 795
Trade and other receivables from exchange transactions		80 247	60 168	60 168	273 439	60 168
Receivables from non-exchange transactions		11 548	54 057	54 057	22 755	54 057
Current portion of non-current receivables		1 968	1 731	1 731	2 264	1 731
Inventory		121 908	122 851	122 142	248 060	122 142
VAT		34 681	36 644	36 644	64 003	36 644
Other current assets		(20 311)	(7 734)	(7 734)	163 081	(7 734)
Total current assets		1 073 918	741 250	336 804	2 518 490	336 804
Non current assets						
Investments		—	—	—	—	—
Investment property		143 912	143 347	143 347	287 823	143 347
Property, plant and equipment		3 817 949	4 124 060	4 526 910	7 724 727	4 526 910
Biological assets		(1)	(1)	(1)	(1)	(1)
Living and non-living resources		—	—	—	—	—
Heritage assets		4 236	4 236	4 236	8 472	4 236
Intangible assets		914	3 009	3 858	1 827	3 858
Trade and other receivables from exchange transactions		61 925	50 281	50 281	(53 511)	50 281
Non-current receivables from non-exchange transactions		111	195	195	184	195
Other non-current assets		—	—	—	—	—
Total non current assets		4 029 045	4 325 127	4 728 826	7 969 521	4 728 826
TOTAL ASSETS		5 102 963	5 066 377	5 065 630	10 488 011	5 065 630
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		308 716	47 794	47 794	617 431	47 794
Consumer deposits		39 764	40 744	40 744	80 339	40 744
Trade and other payables from exchange transactions		228 702	219 567	224 522	343 109	224 522
Trade and other payables from non-exchange transactions		441 184	86 251	73 145	1 125 677	73 145
Provision		157 449	153 342	153 342	303 628	153 342
VAT		(51 282)	(20 678)	(20 678)	(37 686)	(20 678)
Other current liabilities		—	—	—	—	—
Total current liabilities		1 124 533	527 020	518 869	2 432 498	518 869
Non current liabilities						
Financial liabilities		(0)	743 068	743 068	(0)	743 068
Provision		1	—	—	2	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		178 249	202 645	202 645	379 552	202 645
Total non current liabilities		178 250	945 713	945 713	379 554	945 713
TOTAL LIABILITIES		1 302 783	1 472 733	1 464 582	2 812 052	1 464 582
NET ASSETS	2	3 800 180	3 593 644	3 601 048	7 675 959	3 601 048
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 239 846	3 472 087	3 479 491	6 324 530	3 479 491
Reserves and funds		166 930	121 557	121 557	495 838	121 557
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	3 406 776	3 593 644	3 601 048	6 820 368	3 601 048

2.1.8 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		391 537	441 578	441 578	33 926	127 720	110 394	17 325	16%	422 515
Service charges		1 282 487	1 454 149	1 454 149	146 841	343 257	363 538	(20 280)	-6%	1 465 161
Other revenue		82 771	205 975	205 975	4 391	22 097	51 496	(29 399)	-57%	187 078
Transfers and Subsidies - Operational		1 416 739	635 102	635 336	14 623	138 709	158 834	(20 126)	-13%	630 119
Transfers and Subsidies - Capital		-	462 094	474 966	27 311	50 924	118 741	(67 818)	-57%	459 142
Interest		63 346	54 139	54 139	9 445	19 282	13 534	5 748	42%	42 740
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 312 856)	(2 685 168)	(2 690 869)	(204 108)	(471 421)	(669 021)	(197 600)	30%	(206 950)
Interest		(34 750)	(40 388)	(40 388)	-	-	(10 098)	(10 098)	100%	(36 827)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM(USED) OPERATING ACTIVITIES		889 284	527 482	534 886	32 430	230 568	137 419	(93 148)	-68%	2 962 978
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 151	-	-	-	2 594	-	2 594	0%	-
Decrease (increase) in non-current receivables		293	-	-	(80)	(59 243)	-	(59 243)	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(709 387)	(1 023 043)	(1 426 742)	(69 729)	(117 830)	(553 700)	(435 869)	79%	1 426 742
NET CASH FROM(USED) INVESTING ACTIVITIES		(704 943)	(1 023 043)	(1 426 742)	(69 809)	(174 479)	(553 700)	(379 220)	68%	1 426 742
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	266 204	266 204	-	-	-	-		266 204
Increase (decrease) in consumer deposits		-	-	-	88	1 021	-	1 021	0%	-
Payments										
Repayment of borrowing		67 003	-	-	-	-	-	-		-
NET CASH FROM(USED) FINANCING ACTIVITIES		67 003	266 204	266 204	88	1 021	-	(1 021)	0%	266 204
NET INCREASE/ (DECREASE) IN CASH HELD		251 344	(229 356)	(625 651)	(37 290)	57 110	(416 280)			4 655 924
Cash/cash equivalents at beginning:		592 536	843 879	843 879		843 879	843 879			843 879
Cash/cash equivalents at month/year end:		843 879	614 523	218 228		900 989	427 599			5 499 803

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 September 2023.

Cash and cash equivalents commitments - 30 September 2023	
	R'000
Cash and Cash Equivalents	900 988 650
Less: Ringfenced and Invested	840 903 027
Repayments of Loans - short term portion	46 758 346
Capital Replacement Reserve	44 351 549
Provision for Rehabilitation of Landfill Site	72 295 482
Compensation Provision - GIPTN Buy-ins and Buy Outs	51 633 635
Unspent External Loans	0
Unspent Conditional Grants	151 094 300
Housing Development Fund	34 485 161
Trade debtors - deposits	40 284 553
Investments	400 000 000
Working Capital	60 085 623

Financial problems or risks facing the municipality:

The working capital amounted to R60 million at the end of September 2023.

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

Supporting documentation

2.2.1 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 fromExchange Transactions - Water	1200	36 963	7 414	4 496	4 834	4 052	3 825	16 466	56 024	134 075	85 202	3 683	–
Trade and Other Receivables fromExchange Transactions - Electricity	1300	61 370	2 661	1 068	859	827	693	3 107	7 422	78 008	12 909	189	–
Receivables fromNon-exchange Transactions - Property Rates	1400	34 777	2 111	1 431	1 249	1 122	1 001	4 501	16 644	62 837	24 518	379	–
Receivables fromExchange Transactions - Waste Water Management	1500	22 979	3 372	2 921	2 520	2 487	2 292	11 944	28 568	77 084	47 811	1 248	–
Receivables fromExchange Transactions - Waste Management	1600	22 260	3 355	2 933	2 526	2 473	2 279	11 864	25 179	72 869	44 321	1 367	–
Receivables fromExchange Transactions - Property Rental Debtors	1700	40	9	7	5	2	2	56	116	238	181	–	–
Interest on Arrear Debtor Accounts	1810	1 685	280	312	378	421	447	3 212	20 827	27 563	25 286	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(15 564)	776	459	998	48	409	2 510	12 986	2 623	16 951	358	–
Total By Income Source	2000	164 512	19 980	13 627	13 370	11 433	10 949	53 660	167 767	455 297	257 179	7 223	–
2022/23 - totals only		147 174	18 632	11 788	10 326	10 037	8 626	42 854	174 114	423 551	245 956	1 530	–
Debtors Age Analysis By Customer Group													
Government	2200	8 405	563	365	295	257	394	1 127	115	11 521	2 187	–	–
Commercial	2300	54 693	1 717	1 145	1 008	1 003	881	3 828	12 749	77 024	19 469	–	–
Households	2400	102 022	17 675	12 096	12 045	10 153	9 654	48 592	154 220	366 458	234 665	7 223	–
Other	2500	(609)	25	21	22	20	20	112	683	294	857	–	–
Total By Customer Group	2600	164 512	19 980	13 627	13 370	11 433	10 949	53 660	167 767	455 297	257 179	7 223	–

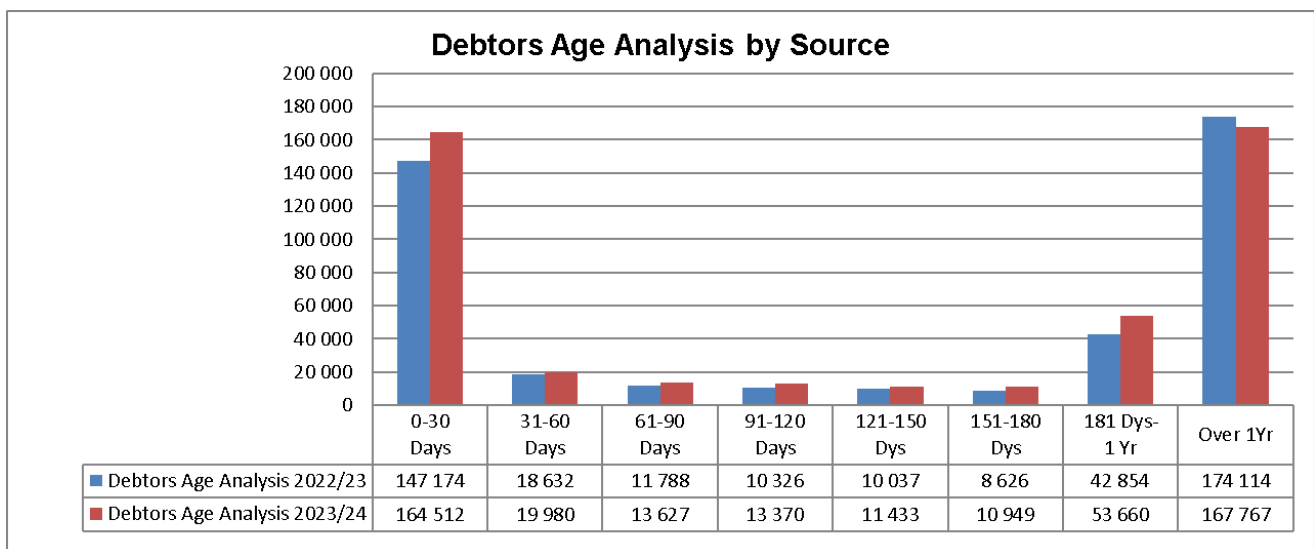
Quarterly Budget Monitoring Report

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 September 2023, an amount of R455 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R257 million outstanding for longer than 90 days.

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 implemented; 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 September 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	R473 692 028.75	R171 077 502.34	R527 071 047.73	R3 940 702.94	R113 757 780.42	66.49%	91.51%	91.51%
Aug 23	R527 071 047.73	R156 575 425.33	R478 512 535.01	R48 613 358.35	R156 520 579.70	99.96%		
Sep 23	R478 512 535.01	R159 906 194.06	R455 296 919.07	R7 223 158.52	R175 898 651.48	110.00%		

2.2.2 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 - M03 September

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	55 442	–	–	–	–	–	–	–	55 442	48 691
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	9 524	–	–	–	–	–	–	–	9 524	8 978
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	0
Trade Creditors	0700	31 318	3 554	218	171	75	–	–	–	35 337	42 143
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	96 285	3 554	218	171	75	–	–	–	100 303	99 813

Reasons for creditors outstanding longer than 30 days:

- There are no disputes to be resolved.

2.2.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER															
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	42817/0020 INVESTMENT AMOUNT	42817/0021 INVESTMENT AMOUNT	42817/0025 AMOUNT RECEIVED	428170020-5 Balance of Investment	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
Investments carried forward 30 June 2023															
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
Movement 1 July 2023 to 31 July 2023															
44	61	27 07 2023	26 09 2023	9,150%	708763278-026	90585947	STB	100 000 000,00	100 000 000,00	100 000 000,00	-	1 529 178,08	26 09 2023	28 09 2023	Kwit 0000178807
45	61	27 07 2023	27 09 2023	9,150%	76203604840	90585950	FNB	100 000 000,00	100 000 000,00	100 000 000,00	-	1 554 246,57	27 09 2023	28 09 2023	Kwit 0000178838
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
48	91	15 08 2023	15 11 2023	9,200%	76203788727	90586349	FNB	-	200 000 000,00	-	200 000 000,00	-	TBA	TBA	TBA
Balance as at 30 September 2023								600 000 000,00	400 000 000,00	600 000 000,00	200 000 000,00	3 764 493,16			

OPGESTEL DEUR: Thesne Rennie  DATUM: 04.10.2023

GOEDGEKEUR DEUR: Carla Nell  DATUM: 04.10.2023

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.

2.2.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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	–	118 680	119 024	(344)	-0.3%	373 590
Operational Revenue:General Revenue:Equitable Share		193 460	214 691	214 691	–	89 455	89 455	–		214 691
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	1 990	4 420	4 420	–	1 105	1 105	–		4 420
Infrastructure Skills Development Grant [Schedule 5B]		5 850	6 500	6 500	–	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	–		139 185
Regional Bulk Infrastructure Grant		2 903	–	–	–	–	–	–		–
Integrated Urban Development Grant			2 024	2 024	–	–	344	(344)	-100.0%	2 024
					–	–	–	–		–
Provincial Government:		251 100	256 844	256 844	94	1 094	1 094	–		256 844
Human Settlements Development Grant (Beneficiaries)		1 078						–		
Financial Assistance to Municipalities for Maintenance and Contruction 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 (CDW) Operational Support Grant		94	94	94	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
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:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	605 803	630 434	630 434	94	119 774	120 118	(344)	-0.3%	630 434
Capital Transfers and Grants										
National Government:		875 979	456 369	456 369	–	190 313	190 313	–		456 369
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		38 036	6 346	6 346	–	1 500	1 500	–		6 346
Municipal Infrastructure Grant [Schedule 5B]		44 758						–		
Public Transport Infrastructure Grant [Schedule 5B]		89 071						–		
Integrated Urban Development Grant [Schedule 4B]		–	65 427	65 427	–	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	–	161 012	161 012	–		375 138
Water Services Infrastructure Grant [Schedule 5B]			3 820	3 820	–	821	821	–		3 820
Infrastructure Skills Development Grant [Schedule 5B]		150						–		
Municipal Disaster Relief Grant		237 497						–		
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
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						–		
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
JDMA - Microprise Facilities at Pacaltsdorp		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	891 819	457 119	457 119	–	190 313	190 313	–		457 119
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 497 622	1 087 553	1 087 553	94	310 087	310 431	(344)	-0.1%	1 087 553

2.2.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	373 590	6 656	12 149	39 980	(27 831)	-69.6%	373 590
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	224	563	1 120	(557)	-49.7%	4 420
Infrastructure Skills Development Grant [Schedule 5B]		4 613	6 500	6 500	412	1 128	1 643	(515)	-31.3%	6 500
Local Government Financial Management Grant [Schedule 5B]		1 721	1 771	1 771	26	94	375	(282)	-75.1%	1 771
Neighbourhood Development Partnership Grant		–	5 000	5 000	–	–	1 238	(1 238)	-100.0%	5 000
Municipal Infrastructure Grant [Schedule 5B]		750						–		
Public Transport Netw ork Grant [Schedule 5B]		131 087	139 185	139 185	5 995	10 364	35 260	(24 896)	-70.6%	139 185
Regional Bulk Infrastructure Grant		2 903						–		
Integrated Urban Development Grant		–	2 024	2 024	–	–	344	(344)	-100.0%	2 024
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		250 089	256 844	256 844	7 248	36 250	64 808	(28 558)	-44.1%	256 844
Human Settlements Development Grant (Beneficiaries)		934						–		
Financial Assistance to Municipalities for Maintenance and Contruction of Transport Infra		22 239	1 245	1 245	–	–	315	(315)	-100.0%	1 245
Community Library Service Grant		10 329	11 288	11 288	955	2 876	2 641	234	8.9%	11 288
Community Development Workers (CDW) Operational Support Grant		94	94	94	–	7	25	(18)	-71.3%	94
George Integrated Public Transport Network Operations		214 811	228 868	228 868	6 251	32 757	57 982	(25 225)	-43.5%	228 868
Financial Management Capacity Building Grant		738	1 000	1 000	–	–	248	(248)	-100.0%	1 000
Thusong Services Centres Grant		–	150	150				–		150
Municipal Accreditation and Capacity Building Grant		275	491	491	20	61	124	(63)	-50.8%	491
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		671	12 000	12 000	–	510	3 040	(2 530)	-83.2%	12 000
Title Deeds Restoration Grant		–	1 708	1 708	21	39	433	(393)	-90.9%	1 708
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		120	–	–	–	–	–	–		–
Community Safety Plan Initiatives		120	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		586 734	630 434	630 434	13 904	48 399	104 788	(56 390)	-53.8%	630 434
Capital expenditure of Transfers and Grants										
National Government:		379 236	456 369	456 369	24 243	47 856	58 604	(10 748)	-18.3%	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	2 274	5 240	11 706	(6 466)	-55.2%	65 427
Energy Efficiency and Demand Side Management Grant		2 100						–		
Public Transport Network Grant [Schedule 5B]		51 867	5 638	5 638	33	33	–	33		5 638
Regional Bulk Infrastructure Grant (Schedule 5B)		237 108	375 138	375 138	21 898	42 544	46 277	(3 733)	-8.1%	375 138
Water Services Infrastructure Grant [Schedule 5B]			3 820	3 820	39	39	621	(582)	-93.8%	3 820
Infrastructure Skills Development Grant [Schedule 5B]		144						–		
Municipal Disaster Relief Grant		8 519						–		
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
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						–		
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		998	–	–	–	–	–	–		–
JDMA - Microprise Facilities at Pacaltsdorp		998	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		381 920	457 119	457 119	24 243	47 856	58 604	(10 748)	-18.3%	457 119
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		968 653	1 087 553	1 087 553	38 148	96 255	163 392	(67 138)	-41.1%	1 087 553

2.2.6 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance
						%
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
Provincial Government:		12 872	-	-	(12 872)	-100.0%
Emergency Loadshedding Grant		12 872	-	-	(12 872)	-100.0%
Total operating expenditure of Approved Roll-overs		12 872	-	-	(12 872)	-100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12 872	-	-	(12 872)	-100.0%

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2.2.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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		17 749	19 104	19 104	2 367	4 302	4 776	(475)	-10%	19 104
Pension and UIF Contributions		269	943	943	29	82	236	(154)	-65%	943
Medical Aid Contributions		271	501	501	17	52	125	(74)	-59%	501
Motor Vehicle Allowance		4 930	7 175	7 155	495	1 242	1 789	(546)	-31%	7 155
Cellphone Allowance		2 338	2 846	2 846	329	543	712	(169)	-24%	2 846
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		25 557	30 568	30 548	3 238	6 220	7 638	(1 418)	-19%	30 548
% increase	4		19.6%	19.5%						19.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 264	9 599	9 301	658	2 209	2 325	(116)	-5%	9 301
Pension and UIF Contributions		370	481	481	42	131	120	11	9%	481
Medical Aid Contributions		224	244	244	12	46	61	(15)	-25%	244
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		763	1 734	1 734	-	-	434	(434)	-100%	1 734
Motor Vehicle Allowance		475	459	459	54	163	115	48	42%	459
Cellphone Allowance		246	257	257	18	61	64	(3)	-5%	257
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		320	358	358	3	9	89	(81)	-90%	358
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		10 663	13 132	12 833	788	2 619	3 208	(589)	-18%	12 833
% increase	4		23.2%	20.4%						20.4%
Other Municipal Staff										
Basic Salaries and Wages		365 534	431 460	433 939	32 874	97 719	108 512	(10 793)	-10%	433 939
Pension and UIF Contributions		68 605	75 601	75 601	5 968	17 929	18 902	(973)	-5%	75 601
Medical Aid Contributions		25 503	36 901	36 901	2 939	8 965	9 225	(260)	-3%	36 901
Overtime		74 425	58 312	58 343	5 939	12 310	14 587	(2 277)	-16%	58 343
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		15 797	19 040	19 260	1 571	4 612	3 749	864	23%	19 260
Cellphone Allowance		1 697	1 923	1 923	144	434	481	(47)	-10%	1 923
Housing Allowances		2 349	2 785	2 789	198	593	698	(105)	-15%	2 789
Other benefits and allowances		45 200	47 080	47 177	1 277	3 882	9 298	(5 416)	-58%	47 177
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	3 251	3 251	346	940	813	126	16%	3 251
Post-retirement benefit obligations	2	35 308	18 842	18 842	62	436	4 711	(4 275)	-91%	18 842
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		634 418	695 195	698 026	51 319	147 820	170 975	(23 155)	-14%	698 026
% increase	4		9.6%	10.0%						10.0%
Total Parent Municipality		670 637	738 895	741 407	55 344	156 659	181 821	(25 162)	-14%	741 407
TOTAL SALARY, ALLOWANCES & BENEFITS		670 637	738 895	741 407	55 344	156 659	181 821	(25 162)	-14%	741 407
% increase	4		10.2%	10.6%						10.6%
TOTAL MANAGERS AND STAFF		645 081	708 327	710 859	52 106	150 438	174 183	(23 744)	-14%	710 859

2.2.8 Overtime table per department

COMMUNITY SERVICES								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
Community Services								
SECRETARIAT COMMUNITY SERVICES	20220703044960	Overtime:Non Structured	114 550	114 550	42 621	42 621	71 929	37%
SWIMMING POOL	20220703044961	Overtime:Non Structured	1 970	1 970	-	-	1 970	0%
SPORT MAINTENANCE	20220703044968	Overtime:Non Structured	30 920	55 920	43 588	43 588	12 332	78%
CUSTOMER RELATIONS MANAGEMENT	20220703044973	Overtime:Non Structured	10 530	10 530	-	-	10 530	0%
REFUSE REMOVAL	20220703044979	Overtime:Non Structured	4 930 350	4 883 350	972 620	972 620	3 910 730	20%
STREET CLEANING	20220703044980	Overtime:Non Structured	700 850	700 850	332 514	332 514	368 336	47%
PUBLIC TOILETS	20220703044984	Overtime:Non Structured	348 950	348 950	56 099	56 099	292 851	16%
LANDFILL SITE	20220703044988	Overtime:Non Structured	233 030	233 030	32 514	32 514	200 516	14%
CEMETERIES	20220703044995	Overtime:Non Structured	152 690	152 690	56 105	56 105	96 586	37%
WILDERNESS AND VICTORIA BAY RECREATION	20220703044998	Overtime:Non Structured	392 370	392 370	67 244	67 244	325 126	17%
PARKS	20220703045010	Overtime:Non Structured	313 510	313 510	110 816	110 816	202 694	35%
Sub-total: Community Services			7 229 720	7 207 720	1 714 121	1 714 121	5 493 599	24%
Protection Services								
VEHICLE TESTING STATION	20220703044967	Overtime:Non Structured	34 400	34 400	4 211	4 211	30 189	12%
SECURITY SERVICES	20220703044978	Overtime:Non Structured	1 617 840	1 617 840	371 560	371 560	1 246 280	23%
TRAFFIC SERVICES	20220703044981	Overtime:Non Structured	143 980	143 980	33 542	33 542	110 438	23%
FIRE SERVICES	20220703044989	Overtime:Non Structured	403 330	403 330	84 531	84 531	318 799	21%
MOTOR VEHICLE REGISTRATION	20220703044994	Overtime:Non Structured	303 900	303 900	34 484	34 484	269 416	11%
LAW ENFORCEMENT	20220703045008	Overtime:Non Structured	1 070 000	1 070 000	171 959	171 959	898 041	16%
TRAFFIC LAW ENFORCEMENT	20220703045015	Overtime:Non Structured	4 982 040	4 982 040	738 427	738 427	4 243 613	15%
FIRE SERVICES	20220703045022	Overtime:Structured	878 530	878 530	160 787	160 787	717 743	18%
TRAFFIC LAW ENFORCEMENT	20220703045024	Overtime:Night Shift	155 990	155 990	32 321	32 321	123 669	21%
FIRE SERVICES	20220703045025	Overtime:Night Shift	1 943 370	1 943 370	361 580	361 580	1 581 790	19%
SECURITY SERVICES	20220703045026	Overtime:Night Shift	109 900	109 900	21 670	21 670	88 230	20%
Sub-total: Protection Services			11 643 280	11 643 280	2 015 071	2 015 071	9 628 209	17%
Total for Directorate			18 873 000	18 851 000	3 729 192	3 729 192	15 121 808	20%
		% SPENT			19.78%			

Quarterly Budget Monitoring Report

ELECTROTECHNICAL SERVICES								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
FLEET MANAGEMENT	20220703044999	Overtime:Non Structured	158 080	158 080	35 529	35 529	122 551	22%
SECRETARIAT ELECTROTECHNICAL SERVICES	20220703045001	Overtime:Non Structured	160 500	160 500	108 301	108 301	52 199	67%
DISTRIBUTION	20220703045003	Overtime:Non Structured	6 925 040	6 925 040	1 629 680	1 629 680	5 295 360	24%
		TOTAL	7 243 620	7 243 620	1 773 510	1 773 510	5 470 110	24%
		% SPENT			24%			
CORPORATE SERVICES								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
SOCIAL SERVICES	20220703044958	Overtime:Non Structured	8 070	8 070	2 703	2 703	5 367	33%
THEMBALETHU HALL	20220703044965	Overtime:Non Structured	4 060	4 060	-	-	4 060	0%
SECRETARIAL/ COMMITTEE SERVICES	20220703044970	Overtime:Non Structured	7 530	7 530	-	-	7 530	0%
BLANCO HALL	20220703044971	Overtime:Non Structured	5 500	5 500	-	-	5 500	0%
DMA AREA	20220703044972	Overtime:Non Structured	51 430	51 430	5 518	5 518	45 912	11%
OFFICE OF THE EXECUTIVE MAYOR	20220703044990	Overtime:Non Structured	1 200	1 200	-	-	1 200	0%
CONVILLE HALL	20220703044993	Overtime:Non Structured	5 800	5 800	3 520	3 520	2 280	61%
CIVIC CENTRE	20220703044997	Overtime:Non Structured	10 700	60 700	14 278	14 278	46 422	24%
		TOTAL	94 290	144 290	26 020	26 020	118 270	18%
		% SPENT			18%			
CIVIL ENGINEERING SERVICES								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
GIPTN - Auxillary cost	20220703044949	Non Structured	5 990	5 990	-	-	5 990	0%
SECRETARIAT CIVIL ENGINEERING SERVICES	20220703044951	Non Structured	35 210	35 210	2 707	2 707	32 503	8%
SCIENTIFIC SERVICES	20220703044952	Non Structured	22 250	22 250	-	-	22 250	0%
STORM WATER AND STORES	20220703044954	Non Structured	1 605 000	1 605 000	309 076	309 076	1 295 924	19%
WATER TREATMENT	20220703044955	Non Structured	1 915 970	1 915 970	467 616	467 616	1 448 354	24%
WATER DISTRIBUTION	20220703044956	Non Structured	5 572 520	5 572 520	1 168 057	1 168 057	4 404 463	21%
WATER AND SANITATION PROJECTS	20220703044957	Non Structured	1 460 470	1 460 470	275 513	275 513	1 184 957	19%
WASTE WATER NETWORKS	20220703044959	Non Structured	5 645 310	5 645 310	1 223 109	1 223 109	4 422 202	22%
MECHANICAL ENGINEERING SERVICES	20220703044996	Non Structured	320 250	320 250	179 992	179 992	140 258	56%
WATER AND SANITATION PROJECTS	20220703045019	Structured	348 790	348 790	42 435	42 435	306 355	12%
WATER TREATMENT	20220703045021	Structured	436 480	436 480	76 810	76 810	359 670	18%
WATER AND SANITATION PROJECTS	20220703045027	Night Shift	334 530	334 530	47 281	47 281	287 249	14%
WATER TREATMENT	20220703045029	Night Shift	419 570	419 570	88 649	88 649	330 921	21%
		TOTAL	18 122 340	18 122 340	3 881 243	3 881 243	14 241 097	21%
		% SPENT			21%			

HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
MAINTENANCE	20220703044969	Overtime:Non Structured	200 000	200 000	118 731	118 731	81 269	59%
HOUSING ADMINISTRATION	20220703045002	Overtime:Non Structured	232 290	232 290	47 001	47 001	185 289	20%
SPACIAL PLANNING	20220703045009	Overtime:Non Structured	10 000	10 000	-	-	10 000	0%
INTEGRATED DEVELOPMENT PLAN (IDP) AND PERFORM	20220703045011	Overtime:Non Structured	10 000	10 000	-	-	10 000	0%
ECONOMIC GROWTH AND RURAL DEVELOPMENT (LED)	20220703045012	Overtime:Non Structured	4 010	4 010	-	-	4 010	0%
PROPERTY MANAGEMENT	20221118054544	Overtime:Non Structured	32 250	32 250	-	-	32 250	0%
		TOTAL	488 550	488 550	165 732	165 732	322 818	34%
		% SPENT			34%			

FINANCIAL SERVICES								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
IT SERVICES NETWORK	20220703044962	Overtime:Non Structured	6 500	6 500	-	-	6 500	0%
LOGISTICS (STORES)	20220703044982	Overtime:Non Structured	48 640	48 640	10 155	10 155	38 485	21%
CREDIT CONTROL	20220703044985	Overtime:Non Structured	72 730	72 730	39 419	39 419	33 311	54%
BILLING AND CLIENT SERVICES	20220703044987	Overtime:Non Structured	87 510	87 510	36 773	36 773	50 737	42%
CREDITORS AND CHEQUE ADMINISTRATION	20220703044991	Overtime:Non Structured	21 200	21 200	3 504	3 504	17 696	17%
VALUATIONS	20230519050713	Overtime:Non Structured	-	3 500	6 199	6 199	-2 699	0%
PAYROLL ADMINISTRATION	20220829923970	Overtime:Non Structured	7 430	7 430	577	577	6 853	8%
		TOTAL	244 010	247 510	96 627	96 627	150 883	39%
		% SPENT			39%			


MUNICIPAL MANAGER								
Department Name	Ukey	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	Available	% Budget Spent
Office of the Municipal Manager	20220703045013	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	45 101 620	9 672 325	9 672 325	35 429 295	21%
		% SPENT			21.45%			

2.2.9 Deviations

DEVIATIONS - SEPTEMBER 2023							
DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Corporate Services	Venue:Funda Mzantsi Championship	Apcot General Trading	192 912.50	20220703042866	Event Promoters	Impossible to follow the official procurement process. Two official processes were followed and both did not yield responsive quotations.	
Human Settlements,Planning and Development	Venue for the ISDG Town and Regional Planning workshop	Protea Hotel King George	94 600.00	10592204670000	Registration	Impossible to follow the official procurement process.Not enough time to conclude the official procurement process.	
Community Services	Membership fee:Fire Protection Association	South Cape Fire Protection Association	7 191.77	20220703042904	Fire Protection	Impractical to follow the official procurement process. Membership fee.	
	Self contained breathing apparatus	Drager South Africa	33 235.00	20180723996239	Machinery and Equipment	Sole supplier:Drager is the sole supplier for this products.	
Electro-Technical services	Fuel	South Cape Petroleum	Rates	20160623022608	Inventory	Emergency:Appointed supplier could not address the demand and supply challenges.	
	Omicron conference	Alectrix	3 392.50	20220703044384	Travel and Incidental	Impractical to follow the official procurement process. Conference fee.	
Office of The Municipal Manager	Radio contract	Algoa FM	141 267.15	20220703042545	Communications	Impossible to follow the official procurement process. The municipality did went out on tender, but the tender has been cancelled due to non-compliance of all bidders.	
	Radio contract	Eden FM	205 431.75	20220703042545	Communications	Impossible to follow the official procurement process. The municipality did went out on tender, but the tender has been cancelled due to non-compliance of all bidders.	
	Radio contract	Heartbeat FM	140 343.30	20220703042545	Communications	Impossible to follow the official procurement process. The municipality did went out on tender, but the tender has been cancelled due to non-compliance of all bidders.	

SUMMARY OF DEVIATIONS JULY 2023	
DIRECTORATE	AMOUNT
CORPORATE SERVICES	192 912.50
HUMAN SETTLEMENTS, PLANNING AND DEVELOPMENT	94 600.00
COMMUNITY SERVICES	40 426.77
ELECTRO-TECHNICAL SERVICES	3 392.50
OFFICE OF THE MUNICIPAL MANAGER	487 042.20
TOTAL	818 373.97

2.2.10 Withdrawals from municipal bank account

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	George Municipality	
MUNICIPAL DEMARCATION CODE:	WC044	
QUARTER ENDED:	30 Sep 23	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a municipality, or any other senior financial official of the municipality acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -	Amount	Reason for withdrawal
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R -	Donations made approved by Mayor, Municipal Manager and CFO
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	R 17 037 703.43	Transfers made to the Department of Transport and Public works for motor registration costs
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or		
(ii) any insurance or other payments received by the municipality for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and security deposits;	R 3 244 784.19	Refunds made ie. Deposits as well as refund of monies incorrectly paid into the bank account
(h) for cash management and investment purposes in accordance with section 13;	R 600 000 000.00	Investments made
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be prescribed.		
(4) The <i>accounting officer</i> must within 30 days after the end of each quarter -	Name and Surname: Leon E Wallace	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	Rank/Position: Deputy Director: Financial Management	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 	
Tel number	Fax number	Email Address
044 801 9036	044 801 9175	lew Wallace@george.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.		

2.2.11 Loans and Borrowings for 1st quarter

SAMRAS Loan ID	Lending institution	Original Capital Amount	Balance 01/09/2023	Repayments September 2023	Interest Capitalised September 2023	Balance 30/09/2023	Percentage
1062	DBSA	35 800 000	7 137 521			7 137 521	9.41%
1065	DBSA	46 000 000	13 189 714			13 189 714	9.41%
1066	DBSA	45 700 000	16 536 472			16 536 472	9.18%
1069	DBSA	54 182 000	25 561 680			25 561 680	11.10%
1070	DBSA	39 743 000	22 037 992			22 037 992	11.86%
1071	DBSA	20 000 000	2 037 423			2 037 423	6.75%
1074	DBSA	81 300 000	48 060 363			48 060 363	12.15%
1075	DBSA	15 450 000	2 321 804			2 321 804	6.75%
1078	FNB	65 000 000	19 087 298			19 087 298	11.01%
1146	STANDARD BANK	16 380 000	3 849 228			3 849 228	9.38%
1147	DBSA	53 485 389	38 615 789			38 615 789	9.82%
1150	STANDARD BANK	4 744 057	3 889 453			3 889 453	7.84%
1151	STANDARD BANK	111 973 726	106 390 853			106 390 853	9.52%
	TOTAL		308 715 588	0	0	308 715 588	

Total external loans outstanding as at 30 September 2023 amounted to R 308.7 million.

2.2.12 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

September 2023

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
September 2023		OPENING BALANCE			5982.42
01 09 2023	Interest Received		26.68		
		CLOSING BALANCE			6009.10

2.2.13 Cost Containment Report

	Cost Containment In -Year Report					
Measures	Budget	Q1	Q2	Q3	Q4	Savings
	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	R66 120 385.00	R7 583 716.41				R58 536 668.59
Vehicles used for political office-bearers	R194 670.00	R6 890.57				R187 779.43
Travel and subsistence	R1 126 006.00	R144 765.60				R981 240.40
Domestic accommodation	R851 250.00	R140 512.93				R710 737.07
Sponsorships, events and catering	R17 170 396.00	R3 479 188.15				R13 691 207.85
Communication	R1 523 000.00	R211 327.05				R1 311 672.95
Other related expenditure items	R0.00	R0.00				R0.00
Total	R86 985 707.00	R11 566 400.71	R0.00	R0.00	R0.00	R75 419 306.29

QUALITY CERTIFICATE

I, **DR MICHELE GRATZ**, the municipal manager of **GEORGE MUNICIPALITY**, hereby certify that –

(mark as appropriate)

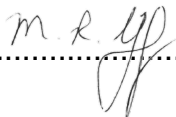
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The Quarterly Budget Monitoring Report

For the quarter ended **SEPTEMBER 2023** 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**

Signature.....

Date 13/10/2023