

Monthly Budget Monitoring Report October 2024



Monthly Budget Monitoring Report - October 2024

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Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – MFMA No. 56 of 2003, Section 71,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

Report to the Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of George Municipality's budget reflecting the particulars up until the end of October 2024.

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.

Acting Municipal Manager

14 November 2024

Recommendations

These recommendations are linked to the responsibilities of the Mayor under S54 of the MFMA.

- (a) That Council notes the contents of this report and supporting documentations for October 2024.
- (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	1 224 724	3 941 996	3 501 713
Adjustment Budget	1 338 802	3 948 578	3 501 712
Plan to Date (SDBIP)	356 230	1 179 626	829 667
Actual	330 123	1 230 020	813 299
Orders / Shadows	140 167	0	65 974
Variance to SDBIP	-26 107	50 395	-16 368
% Variance to SDBIP	-7%	4%	-2%
% of Adjusted budget 2024/25	25%	31%	23%
% of Adjusted budget 2024/25 including shadows	35%	N/A	25%

The capital commitments amount to R140 166 856.

1.2.1 Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Property Rates	480 506 360	480 506 360	174 784 522	174 456 701	(327 820)	0%
Service Charges – Electricity	1 128 511 122	1 128 511 122	311 346 224	346 609 216	35 262 993	11%
	Reason for variance: <ul style="list-style-type: none"> There is a 25% or R70.2 million increase in comparison to October 2023 (2023: R276 404 640) which is attributed to the annual tariff increase for ESKOM, market demand adjustments (battery storage etc) and no recent loadshedding in comparison to the same period last year. 					
Service Charges – Water	256 130 616	256 130 616	58 869 252	55 245 863	(3 623 389)	-6%
	Reason for variance: <ul style="list-style-type: none"> There is a -11% or R6.5 million decrease in comparison to October 2023 (2023: R51 775 478) attributable to lower consumption over the period as water restrictions are still in place. The emergency tariffs have been uplifted. 					
Service Charges – Sewerage	177 016 820	177 016 820	58 870 912	62 858 229	3 987 318	7%
	Reason for variance: <ul style="list-style-type: none"> There is a 18% or R9.6 million increase in comparison to October 2023 (2023: R53 236 405) which is attributed to the annual tariff increases and the expansion and development in the area. 					
Service Charges – Refuse Removal	166 788 890	166 788 890	56 555 228	57 339 706	784 478	1%
Fines, Penalties and Forfeits	92 960 590	92 960 590	4 133 211	3 873 750	(259 461)	-6%
Licences or permits	5 149 260	5 149 260	1 070 446	1 107 993	37 547	4%
Income for Agency Services	20 720 720	20 720 720	6 187 443	6 558 634	371 190	6%
Rent of Facilities and Equipment	5 324 940	5 324 940	3 334 945	3 461 088	126 143	4%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Grants and Subsidies Received – Capital	387 488 794	394 070 794	184 019 407	215 451 003	31 431 596	17%
	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	697 682 726	697 682 726	226 197 876	212 952 416	(13 245 460)	-6%
Interest Earned – External Investments	59 978 300	59 978 300	29 088 572	27 710 891	(1 377 682)	-5%
	Reason for variance <ul style="list-style-type: none"> This revenue will be reviewed during the mid-year assessment. 					
Interest Earned – Outstanding Debtors	22 254 980	22 254 980	7 918 825	8 025 678	106 853	1%
Other Revenue	39 815 850	39 815 850	13 597 871	13 314 462	(283 409)	-2%
GIPTN Fare Revenue	113 672 581	113 672 581	32 345 690	29 333 058	(3 012 632)	-9%
	Reason for variance <ul style="list-style-type: none"> The decrease in fare revenue is as a result of the school closure in September as less commuters were traveling daily. 					
Sale of Erven	4 906 000	4 906 000	114 660	114 660	-	0%
Development Charges	38 142 370	38 142 370	11 204 087	11 607 000	402 914	4%
	Reason for variance <ul style="list-style-type: none"> There was an increase in development charges realised than anticipated, which is attributable to the improved turn around period in approving building plans and resolving backlogs. 					
Gain on Disposal of PPE	244 944 719	244 944 719	-	-	-	0%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Total Revenue	3 941 995 638	3 948 577 638	1 179 639 170	1 230 020 348	50 381 178	4%
% of Annual Budget Billed	31%					

1.2.2 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	823 626 328	834 077 212	219 107 888	211 145 463	(7 962 425)	-4%
Remuneration of Councillors	31 120 110	31 120 110	8 515 713	8 543 596	27 883	0%
Contracted Services	827 577 183	813 034 154	171 031 387	154 958 241	(16 073 145)	-9%
	Reason for variance: <ul style="list-style-type: none"> • R52 million has been spent on transport services • R34.5 million has been spent on Maintenance of unspecified assets. • R12.8 million has been spent on Maintenance of buildings and facilities • R4.6 million has been spent on Prepaid Electricity vendors • R3.7 million has been spent on legal collection costs. • R46 million is on order as of 31 October 2024. • The SDBIP projections will be revised during the mid-year adjustments budget process. 					
Bulk Purchases	784 617 850	784 617 850	268 831 910	275 339 762	6 507 852	2%
Operating Leases	4 685 436	4 682 436	1 185 429	1 199 038	13 609	1%
Operational Cost	151 156 171	151 332 331	44 622 364	43 861 355	(761 009)	-2%
	Reason for variance: <ul style="list-style-type: none"> • R7 million has been spent on software licences. • R5.5 million has been spent on dumping fees. • R3.2 million has been spent on third party vendors. 					

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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"> R2.7 million has been spent on audit fees. R2.2 million has been spent on the Skills development fund levy. R10 million is on order as of 31 October 2024. The SDBIP projections will be revised during the mid-year adjustments budget process. 					
Depreciation & Amortisation	205 288 314	205 288 314	66 478 187	68 429 438	1 951 251	3%
Loss on Disposal of PPE	150 016 591	150 016 591	-	-	-	No Planned Spend
	11 289 742	11 289 742	15 831 502	15 422 862	(408 639)	-3%
Bad Debts	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. Write-off to date relates to Indigent households outstanding debt. 					
Transfers and Subsidies Paid	90 392 375	94 667 318	4 619 196	4 238 426	(380 770)	-8%
	362 039 920	361 683 962	29 443 117	30 160 728	717 611	2%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> R24.1 million has been spent on Materials and supplies, R4.8 million has been spent on zero rated item and R1.1 million on standard rated items. R9.2 million is on order as 31 October 2024 The SDBIP projections will be revised during the mid-year adjustments budget process. 					

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Interest Expense	59 903 233	59 903 233	-	-	-	No Planned Spend
Total Expenditure	3 501 713 253	3 501 713 253	829 666 693	813 298 911	(16 367 782)	-2%
% of Annual Budget Spent	23%					

1.2.3 Capital Expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Municipal Manager	155 500	155 500	15 500	-	28 646	0%	18%
Corporate Services	10 600 900	16 478 976	744 434	1 450 516	1 983 139	9%	21%
	Reasons for variance: <ul style="list-style-type: none"> Corporate Services planned to spend R744 434 by October 2024. Orders placed to date was of R1 983 139. 						
Civil Engineering Services	859 899 038	949 874 218	297 958 787	271 770 475	59 376 791	29%	35%
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R297 958 787 by October 2024. Orders placed to date was of R59 376 791. 						
Electrotechnical Services	194 930 000	210 332 262	32 810 000	17 480 199	51 016 021	8%	33%
	Reasons for variance: <ul style="list-style-type: none"> Electrotechnical Services planned to spend R32 810 000 by October 2024. Orders placed to date was of R51 016 021. 						
Human Settlements, Planning and Development and Property Management	42 127 326	47 158 979	10 994 295	8 208 189	2 597 318	17%	23%
	Reasons for variance: <ul style="list-style-type: none"> Human Settlements, Planning and Development and Property Management planned to spend R10 994 295 by October 2024. Orders placed to date was of R2 597 318. 						
Community Services	113 765 381	111 556 200	13 446 500	30 709 809	24 802 374	28%	50%

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
	Reasons for variance: <ul style="list-style-type: none"> Community Services planned to spend R13 446 500 by October 2024. Orders placed to date was of R24 802 374. 						
	3 245 500	3 245 500	260 000	503 560	362 566	16%	27%
Financial Services	Reasons for variance: <ul style="list-style-type: none"> Financial Services planned to spend R260 000 by October 2024. Orders placed to date was of R362 566. 						
Total Budget	1 224 723 645	1 338 801 635	356 229 516	330 122 748	140 166 856	25%	35%
% of Annual Budget Spent				25%			

1.2.4 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	Electricity	20230704971141	DANIEL GREEFF/RASMUS ESTERHYSEN	RENEWABLE ENERGY PROJECT - 9MW	75 000 000.00	75 000 000.00	-	300 000.00	- 300 000.00	0%	BEC was concluded/ Project funding cancelled/removed from budget
2	Water Treatment	20211201122529	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	EXTENSION OF WATERWORKS 20ML	63 955 714.00	63 955 714.00	49 223 450.73	59 948 289.08	- 10 724 838.35	-17%	Construction - BAC approved additional scope extension of Civil Contract
3	Water Treatment	20240702111184	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	PACALTS DORP 14,5ML RESERVIOR AND 2,4ML WATER TOWER	43 803 086.00	27 903 086.00	16 437 417.32	15 143 796.01	1 293 621.31	5%	Construction
4	Water Treatment	20220703041513	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	THEMBALETHU EAST RESERVOIR, TOWER AND PUMP STATION	38 000 000.00	31 100 000.00	12 844 245.93	12 731 956.53	112 289.40	0%	Construction
5	Sewerage	20211201122541	LINDSAY MOOIMAN/ ADRIAN VAN MOLENDORFF	SCHAAPKOP PUMPSTATION (INSTALL INLET SCREENS)	27 078 779.00	27 078 779.00	3 976 934.41	8 855 783.64	- 4 878 849.23	-18%	Construction
6	Sports Grounds and Stadiums	20230704971877	GRANVILLE CAMPHER	TARTAN TRACK - ROSEMORE SPORT GROUND PHASE 1	25 973 941.00	23 327 343.00	17 143 272.80	6 000 000.00	11 143 272.80	48%	In process
7	Electricity	20180723995387	DANIEL GREEFF/RASMUS ESTERHYSEN	SCHAAPKOP 2ND 132/66KV TRANSFORMER	24 000 000.00	9 150 000.00	4 373 601.74	300 000.00	4 073 601.74	45%	Planning and design phase
8	Public Transport	20180723997146	LIONEL DANIELS / RYNO SCHRAADER	GIPTN ROAD REHABILITATION	23 911 178.00	23 911 178.00	2 315 667.15	4 429 340.69	- 2 113 673.54	-9%	
9	Project Management Unit	20230704971968	DELIA POWER	UPGRADING OF YORK HOSTEL	23 000 000.00	27 723 818.00	6 916 858.51	8 524 700.00	- 1 607 841.49	-6%	
10	Sewerage	20211201122544	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	UPGRADING OF EDEN PUMPSTATION (MECHANICAL)	21 757 204.00	16 857 204.00	3 065 685.30	3 010 486.54	55 198.76	0%	Construction
Totals					366 479 902.00	326 007 122.00	116 297 133.89	119 244 352.49	-2 947 218.60	-1%	

1.3 Financial Ratios

Liquidity Management									
NORM						YTD JUL 2024	YTD AUG 2024	QUARTER 1 ENDING SEP 2024	YTD OCT 2024
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		11.81	5.08	3.80	3.15	
				Cash and cash equivalents	1 081 711 565	884 035 585	658 831 031	559 244 783	
				Unspent Conditional Grants	764 312 311	886 835 589	797 430 803	704 903 616	
				Overdraft	-	-	-	-	
				Short Term Investments	402 166 477	700 000 000	802 166 478	786 225 549	
				Total Annual Operational Expenditure	60 953 872	274 229 024	523 893 705	813 298 911	
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 ratio is above the norm.									
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.04	1.85	2.07	1.55	
				Current Assets	1 768 910 740	1 905 418 298	2 063 770 369	1 921 466 871	
				Current Liabilities	866 654 315	1 028 560 334	997 787 366	1 243 154 514	
This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets. The ratio is above the norm at 1,55									
Current Ratio adjusted for aged debtors	Current Assets less debtors older than 90 days / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.67	1.54	1.73	1.34	
				Current Assets	1 768 910 740	1 905 418 298	2 063 770 369	1 921 466 871	
				Debtors older than 90 days	317 810 908	324 162 200	334 918 150	256 323 976	
				Current Liabilities	866 654 315	1 028 560 334	997 787 366	1 243 154 514	
This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets excluding the historic debt older than 90 days (which is less likely to be recovered). The ratio is below the norm at 1.34									
Liquidity Ratio	Monetary Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.71	1.54	1.46	1.08	
				Monetary Assets	1 483 878 042	1 584 035 585	1 460 997 509	1 345 470 332	
				Current Liabilities	866 654 315	1 028 560 334	997 787 366	1 243 154 514	
This ratio indicates the municipality's ability to pay its debts due within a year out of the monetary assets (cash). The ratio is below the norm at 1.08									

Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M04 October

Description	2023/24	Budget Year 2024/25							
	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	443 330	480 506	480 506	37 448	174 457	160 169	14 288	9%	480 506
Service charges	1 487 071	1 703 493	1 703 493	134 606	512 704	567 831	(55 127)	-10%	1 703 493
Investment revenue	100 632	59 978	59 978	7 019	27 711	21 652	6 059	28%	59 978
Transfers and subsidies - Operational	681 506	697 179	697 179	41 724	212 749	147 300	65 449	44%	697 179
Other own revenue	422 301	613 350	613 350	22 342	86 939	101 938	(15 000)	-15%	613 350
Total Revenue (excluding capital transfers and	3 134 840	3 554 507	3 554 507	243 140	1 014 559	998 890	15 669	2%	3 554 507
Employee costs	692 681	823 626	834 498	54 975	211 145	243 381	(32 236)	-13%	834 498
Remuneration of Councillors	25 564	31 120	31 120	2 132	8 544	10 373	(1 830)	-18%	31 120
Depreciation and amortisation	248 122	205 288	205 288	17 107	68 429	68 430	(0)	-0%	205 288
Interest	66 519	59 903	59 903	-	-	-	-	-	59 903
Inventory consumed and bulk purchases	963 556	1 146 658	1 146 295	71 023	305 500	315 420	(9 920)	-3%	1 146 295
Transfers and subsidies	85 765	90 392	94 667	3 340	4 238	23 588	(19 350)	-82%	94 667
Other expenditure	1 011 707	1 144 725	1 129 971	76 889	215 207	289 346	(74 138)	-26%	1 129 971
Total Expenditure	3 093 915	3 501 713	3 501 743	225 467	813 065	950 539	(137 474)	-14%	3 501 743
Surplus/(Deficit)	40 925	52 794	52 764	17 672	201 494	48 352	153 142	317%	52 764
Transfers and subsidies - capital (monetary allocations)	571 849	387 489	394 071	54 043	215 451	121 626	93 825	77%	394 071
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	612 774	440 282	446 834	71 715	416 945	169 978	246 967	145%	446 834
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	612 774	440 282	446 834	71 715	416 945	169 978	246 967	145%	446 834
Capital expenditure & funds sources									
Capital expenditure	948 498	1 224 724	1 338 802	124 098	330 123	402 163	(72 040)	-18%	1 338 802
Capital transfers recognised	523 249	340 814	346 538	47 189	162 756	109 637	53 120	48%	346 538
Borrowing	284 043	466 080	494 166	46 022	103 689	142 944	(39 256)	-27%	494 166
Internally generated funds	141 206	417 829	498 098	30 886	63 678	149 582	(85 904)	-57%	498 098
Total sources of capital funds	948 498	1 224 724	1 338 802	124 098	330 123	402 163	(72 040)	-18%	1 338 802
Financial position									
Total current assets	1 611 746	1 177 485	707 618		121 877				707 618
Total non current assets	4 793 044	5 590 962	5 705 040		200 450				5 705 040
Total current liabilities	1 282 990	997 787	635 447		(98 855)				635 447
Total non current liabilities	709 701	1 349 012	1 349 012		0				1 349 012
Community wealth/Equity	4 412 099	4 421 648	4 428 200		416 945				4 428 200
Cash flows									
Net cash from (used) operating	1 373 284	895 200	895 200	93 367	297 797	149 158	(148 639)	-100%	895 200
Net cash from (used) investing	(401 284)	(1 224 724)	(1 333 078)	(123 800)	(395 514)	446 267	841 781	189%	(1 333 078)
Net cash from (used) financing	215 929	461 456	461 456	-	-	(16 131)	(16 131)	100%	461 456
Cash/cash equivalents at the month/year end	2 031 808	421 142	312 787	-	1 259 303	868 504	(390 799)	-45%	1 380 597
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	144 212	24 108	17 814	15 883	18 044	13 519	70 874	223 943	528 397
Creditors Age Analysis									
Total Creditors	128 322	2 638	20	2	-	-	-	1 096 760	1 227 742

2.2 Table C2: Monthly Operating Budget standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - MD4 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Year TD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		622 197	578 422	578 422	46 895	212 871	195 170	17 701	9%	578 422
Executive and council		24 397	4	4	-	-	1	(1)	-100%	4
Finance and administration		597 799	578 417	578 417	46 895	212 871	195 168	17 703	9%	578 417
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		89 836	168 027	170 976	12 301	27 660	35 025	(7 366)	-21%	170 976
Community and social services		16 976	22 776	22 776	422	4 866	7 592	(2 726)	-36%	22 776
Sport and recreation		26 084	25 844	28 793	11 352	20 041	9 598	10 443	109%	28 793
Public safety		32 785	89 283	89 283	469	2 239	7 830	(5 590)	-71%	89 283
Housing		13 990	29 941	29 941	57	513	9 945	(9 432)	-95%	29 941
Health		1	183	183	-	-	61	(61)	-100%	183
Economic and environmental services		671 136	610 340	610 340	54 356	189 419	109 023	80 396	74%	610 340
Planning and development		24 754	25 047	25 047	2 036	7 049	8 349	(1 300)	-16%	25 047
Road transport		646 280	585 146	585 146	52 319	182 312	100 625	81 687	81%	585 146
Environmental protection		102	147	147	-	59	49	10	20%	147
Trading services		2 323 345	2 584 894	2 588 527	183 618	799 838	781 194	18 644	2%	2 588 527
Energy sources		1 016 452	1 192 412	1 192 412	90 293	369 704	397 471	(27 766)	-7%	1 192 412
Water management		776 406	814 172	823 335	56 406	237 004	192 797	44 207	23%	823 335
Waste water management		293 763	352 614	347 084	21 932	107 288	115 695	(8 406)	-7%	347 084
Waste management		236 724	225 696	225 696	14 987	85 841	75 232	10 609	14%	225 696
Other	4	176	313	313	13	223	104	118	114%	313
Total Revenue - Functional	2	3 706 689	3 941 996	3 948 578	297 182	1 230 010	1 120 517	109 493	10%	3 948 578
Expenditure - Functional										
Governance and administration		452 254	565 575	563 695	35 896	140 751	146 462	(5 711)	-4%	563 695
Executive and council		78 660	83 109	85 679	4 212	16 560	19 090	(2 531)	-13%	85 679
Finance and administration		357 095	436 093	431 744	28 615	118 668	112 516	6 152	5%	431 744
Internal audit		16 499	46 373	46 273	3 068	5 524	14 855	(9 332)	-63%	46 273
Community and public safety		252 350	322 248	320 444	18 613	60 512	80 414	(19 902)	-25%	320 444
Community and social services		51 818	65 802	65 763	4 371	14 805	19 918	(5 113)	-26%	65 763
Sport and recreation		39 940	47 110	47 125	5 701	12 914	14 013	(1 099)	-8%	47 125
Public safety		112 663	152 495	150 715	6 274	22 248	28 972	(6 724)	-23%	150 715
Housing		40 804	48 471	48 471	1 703	8 758	14 904	(6 146)	-41%	48 471
Health		7 125	8 370	8 370	564	1 787	2 607	(820)	-31%	8 370
Economic and environmental services		635 117	650 503	652 646	46 264	105 336	193 170	(87 833)	-45%	652 646
Planning and development		44 322	53 405	53 488	3 382	13 993	16 960	(2 967)	-17%	53 488
Road transport		585 846	590 032	592 012	42 581	89 621	173 919	(84 297)	-48%	592 012
Environmental protection		4 950	7 065	7 145	301	1 722	2 291	(570)	-25%	7 145
Trading services		1 736 460	1 941 363	1 940 933	123 325	501 184	522 838	(21 654)	-4%	1 940 933
Energy sources		900 514	982 531	982 521	71 638	319 667	317 789	1 878	1%	982 521
Water management		381 848	498 172	498 172	19 279	64 673	70 717	(6 044)	-9%	498 172
Waste water management		308 294	317 703	317 283	23 844	82 814	91 464	(8 650)	-9%	317 283
Waste management		145 804	142 957	142 957	8 564	34 030	42 868	(8 838)	-21%	142 957
Other		17 735	22 024	24 024	1 370	5 282	7 655	(2 373)	-31%	24 024
Total Expenditure - Functional	3	3 093 915	3 501 713	3 501 743	225 467	813 065	950 539	(137 474)	-14%	3 501 743
Surplus/ (Deficit) for the year		612 774	440 282	446 834	71 715	416 945	169 978	246 967	145%	446 834

Monthly Budget Monitoring Report - October 2024

2.3 Table C3: Monthly Operating Budget Statement by vote

W C044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		14 506	17 614	17 614	174	3 319	5 871	(2 552)	-43.5%	17 614
Vote 3 - Corporate Services		3 445	3 035	3 035	720	2 096	612	1 484	242.6%	3 035
Vote 4 - Corporate Services		5 522	2 577	2 577	6	11	859	(849)	-98.8%	2 577
Vote 5 - Community Services		27 765	30 354	33 303	11 516	20 712	11 101	9 611	86.6%	33 303
Vote 6 - Community Services		285 229	340 843	340 843	18 025	95 466	91 683	3 783	4.1%	340 843
Vote 7 - Community Services		636	1 154	1 154	64	217	385	(168)	-43.6%	1 154
Vote 8 - Civil Engineering Services		1 179 157	1 169 304	1 172 937	78 509	345 186	309 331	35 855	11.6%	1 172 937
Vote 9 - Civil Engineering Services		523 367	557 657	557 657	49 586	174 434	91 462	82 971	90.7%	557 657
Vote 10 - Electro-technical Services		1 018 102	1 192 412	1 192 412	90 293	369 704	397 471	(27 766)	-7.0%	1 192 412
Vote 11 - Financial Services		480 898	503 160	503 160	39 046	180 723	167 685	13 038	7.8%	503 160
Vote 12 - Financial Services		102 458	61 888	61 888	7 176	28 669	22 289	6 380	28.6%	61 888
Vote 13 - Human Settlements, Planning and Development ar		41 561	61 996	61 996	2 065	9 472	21 768	(12 296)	-56.5%	61 996
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 682 646	3 941 996	3 948 578	297 182	1 230 008	1 120 517	109 492	9.8%	3 948 578
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		26 299	41 151	41 151	3 578	7 049	9 967	(2 917)	-29.3%	41 151
Vote 2 - Corporate Services		59 131	74 626	74 182	5 044	17 842	19 074	(1 233)	-6.5%	74 182
Vote 3 - Corporate Services		43 205	63 220	61 124	3 333	18 410	10 459	7 951	76.0%	61 124
Vote 4 - Corporate Services		98 429	96 211	98 781	5 992	23 192	25 875	(2 682)	-10.4%	98 781
Vote 5 - Community Services		73 561	76 010	81 801	8 102	21 292	24 868	(3 576)	-14.4%	81 801
Vote 6 - Community Services		306 302	361 343	355 552	18 726	71 577	91 524	(19 946)	-21.8%	355 552
Vote 7 - Community Services		1 637	1 948	1 948	136	530	613	(83)	-13.5%	1 948
Vote 8 - Civil Engineering Services		726 204	861 307	861 307	46 003	158 383	176 754	(18 371)	-10.4%	861 307
Vote 9 - Civil Engineering Services		571 470	572 915	572 915	41 390	85 172	167 939	(82 766)	-49.3%	572 915
Vote 10 - Electro-technical Services		928 206	1 017 495	1 017 495	73 928	327 563	328 934	(1 371)	-0.4%	1 017 495
Vote 11 - Financial Services		95 576	112 374	112 408	7 434	30 577	28 153	2 424	8.6%	112 408
Vote 12 - Financial Services		57 990	76 663	76 629	5 136	21 899	19 914	1 985	10.0%	76 629
Vote 13 - Human Settlements, Planning and Development ar		105 889	146 451	146 451	6 664	29 577	46 464	(16 887)	-36.3%	146 451
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 093 901	3 501 713	3 501 743	225 467	813 065	950 539	(137 474)	-14.5%	3 501 743
Surplus/ (Deficit) for the year	2	588 745	440 282	446 834	71 715	416 944	169 978	246 965	145.3%	446 834

2.4 Table C4: Monthly Statement by revenue source and expenditure type

W C044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		1 802 001	2 009 592	2 009 592	160 799	613 452	672 591	(59 139)	-9%	2 009 592
Service charges - Electricity		934 156	1 124 438	1 124 438	87 751	343 288	374 813	(31 524)	-8%	1 124 438
Service charges - Water		228 474	245 303	245 303	17 303	52 959	81 768	(28 808)	-35%	245 303
Service charges - Waste Water Management		170 125	171 381	171 381	15 605	61 139	57 127	4 012	7%	171 381
Service charges - Waste management		154 316	162 371	162 371	13 948	55 317	54 124	1 193	2%	162 371
Sale of Goods and Rendering of Services		108 631	137 116	137 116	10 009	36 688	45 705	(9 018)	-20%	137 116
Agency services		13 983	20 721	20 721	2 371	6 559	6 907	(348)	-5%	20 721
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		24 309	22 255	22 255	1 962	8 026	7 418	607	8%	22 255
Interest earned from Current and Non Current Assets		100 632	59 978	59 978	7 019	27 711	21 652	6 059	28%	59 978
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 425	5 325	5 325	289	3 461	3 478	(17)	0%	5 325
Licence and permits		761	781	781	123	420	260	160	61%	781
Operational Revenue		62 188	59 924	59 924	4 420	17 884	19 339	(1 455)	-8%	59 924
Non-Exchange Revenue		1 332 840	1 544 914	1 544 914	82 341	401 107	326 299	74 807	23%	1 544 914
Property rates		443 330	480 506	480 506	37 448	174 457	160 169	14 288	9%	480 506
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		35 344	92 961	92 961	790	3 874	9 056	(5 182)	-57%	92 961
Licence and permits		1 555	4 369	4 369	150	688	1 456	(768)	-53%	4 369
Transfer and subsidies - Operational		681 506	697 179	697 179	41 724	212 749	147 300	65 449	44%	697 179
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		25 363	24 955	24 955	2 229	9 349	8 318	1 031	12%	24 955
Gains on disposal of Assets		117	-	-	-	-	-	-	-	-
Other Gains		145 626	244 945	244 945	-	(10)	-	(10)	-	244 945
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and Expenditure By Type)		3 134 840	3 554 507	3 554 507	243 140	1 014 559	998 890	15 669	2%	3 554 507
Employee related costs		692 681	823 626	834 498	54 975	211 145	243 381	(32 236)	-13%	834 498
Remuneration of councillors		25 564	31 120	31 120	2 132	8 544	10 373	(1 830)	-18%	31 120
Bulk purchases - electricity		715 566	784 618	784 618	60 965	275 340	261 539	13 800	5%	784 618
Inventory consumed		247 990	362 040	361 677	10 058	30 161	53 881	(23 720)	-44%	361 677
Debt impairment		43 877	99 903	99 903	-	-	-	-	-	99 903
Depreciation and amortisation		248 122	205 288	205 288	17 107	68 429	68 430	(0)	0%	205 288
Interest		66 519	59 903	59 903	-	-	-	-	-	59 903
Contracted services		713 811	827 577	812 664	61 933	154 958	235 718	(80 760)	-34%	812 664
Transfers and subsidies		85 765	90 392	94 667	3 340	4 238	23 588	(19 350)	-82%	94 667
Irrecoverable debts written off		91 201	11 290	11 290	4 545	15 423	1 814	13 608	750%	11 290
Operational costs		135 149	155 842	156 001	10 411	45 060	51 813	(6 753)	-13%	156 001
Losses on Disposal of Assets		1 183	-	-	-	-	-	-	-	-
Other Losses		26 486	50 114	50 114	-	(234)	-	(234)	-	50 114
Total Expenditure		3 093 915	3 501 713	3 501 743	225 467	813 065	950 539	(137 474)	-14%	3 501 743
Surplus/(Deficit)		40 925	52 794	52 764	17 672	201 494	48 352	153 142	0	52 764
Transfers and subsidies - capital (monetary allocations)		571 849	387 489	394 071	54 043	215 451	121 626	93 825	0	394 071
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		612 774	440 282	446 834	71 715	416 945	169 978	-	-	446 834
Surplus/(Deficit) after income tax		612 774	440 282	446 834	71 715	416 945	169 978	-	-	446 834
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		612 774	440 282	446 834	71 715	416 945	169 978	-	-	446 834
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		612 774	440 282	446 834	71 715	416 945	169 978	-	-	446 834

2.5 Table C5: Monthly Capital Budget Statement

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		101	141	91	-	-	28	(20)	-100%	91
Vote 2 - Corporate Services		4 104	5 045	7 585	-	-	2 528	(2 528)	-100%	7 585
Vote 3 - Corporate Services		1 692	600	600	-	-	200	(200)	-100%	600
Vote 4 - Corporate Services		1 194	135	135	-	-	45	(45)	-100%	135
Vote 5 - Community Services		12 365	11 510	11 505	488	1 878	3 823	(1 945)	-51%	11 505
Vote 6 - Community Services		45 116	24 465	24 989	6 656	7 104	4 953	2 151	43%	24 989
Vote 7 - Community Services		-	10	11	-	-	10	(10)	-100%	11
Vote 8 - Civil Engineering Services		629 309	491 193	580 661	46 062	136 703	159 339	(22 636)	-14%	580 661
Vote 9 - Civil Engineering Services		57	359	359	-	-	120	(120)	-100%	359
Vote 10 - Electro-technical Services		132 005	127 720	141 306	3 496	4 267	46 343	(42 077)	-91%	141 306
Vote 11 - Financial Services		2 103	1 709	1 709	338	353	569	(216)	-38%	1 709
Vote 12 - Financial Services		3 607	1 005	1 005	2	150	335	(185)	-55%	1 005
Vote 13 - Human Settlements, Planning and Development and Property Management		31 503	38 263	42 717	4 389	7 168	14 290	(7 122)	-50%	42 717
Total Capital Multi-year expenditure	4,7	863 158	702 154	812 671	61 432	157 623	232 585	(74 960)	-32%	812 671
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		72	15	65	-	-	22	(22)	-100%	65
Vote 2 - Corporate Services		7 123	3 563	6 918	926	1 165	2 289	(1 124)	-49%	6 918
Vote 3 - Corporate Services		672	150	141	-	208	174	35	20%	141
Vote 4 - Corporate Services		473	508	500	12	77	163	(87)	-53%	500
Vote 5 - Community Services		32 436	43 864	41 660	11 749	20 119	13 653	6 466	47%	41 660
Vote 6 - Community Services		53 365	32 417	31 892	982	1 593	8 996	(7 403)	-82%	31 892
Vote 7 - Community Services		1 095	1 500	1 500	16	16	500	(484)	-97%	1 500
Vote 8 - Civil Engineering Services		778 134	367 675	368 183	45 647	135 067	118 497	16 570	14%	368 183
Vote 9 - Civil Engineering Services		761	672	672	-	-	224	(224)	-100%	672
Vote 10 - Electro-technical Services		152 211	67 210	69 027	3 001	13 213	23 513	(10 300)	-44%	69 027
Vote 11 - Financial Services		79	32	32	-	-	11	(11)	-100%	32
Vote 12 - Financial Services		-	500	500	-	-	167	(167)	-100%	500
Vote 13 - Human Settlements, Planning and Development and Property Management		7 417	3 865	4 442	333	1 041	1 370	(330)	-24%	4 442
Total Capital single-year expenditure	4	1 033 839	522 570	526 131	62 666	172 499	169 579	2 921	2%	526 131
Total Capital Expenditure	3	1 896 996	1 224 724	1 338 802	124 098	330 123	402 163	(72 040)	-18%	1 338 802
Capital Expenditure - Functional Classification										
Governance and administration		5 725	17 025	17 583	2 337	3 084	5 401	(2 317)	-43%	17 583
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5 675	16 965	17 573	2 337	3 084	5 397	(2 313)	-43%	17 573
Internal audit		51	60	10	-	-	3	(3)	-100%	10
Community and public safety		66 793	95 571	99 417	13 695	24 214	32 710	(8 496)	-26%	99 417
Community and social services		7 820	11 103	16 998	904	1 091	5 658	(4 567)	-81%	16 998
Sport and recreation		20 191	48 394	45 845	10 743	20 457	15 087	5 369	36%	45 845
Public safety		33 899	30 270	30 261	2 004	2 622	10 063	(7 441)	-74%	30 261
Housing		4 219	5 530	5 337	28	28	1 810	(1 782)	-98%	5 337
Health		664	275	975	16	16	92	(76)	-83%	975
Economic and environmental services		191 090	349 001	419 979	43 176	90 725	116 362	(25 637)	-22%	419 979
Planning and development		15 608	33 619	38 871	4 706	8 181	12 873	(4 692)	-36%	38 871
Road transport		175 482	315 382	381 108	38 470	82 544	103 489	(20 945)	-20%	381 108
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		684 737	762 627	801 323	64 890	212 100	247 523	(35 423)	-14%	801 323
Energy sources		142 105	194 600	210 002	6 497	17 480	69 752	(52 271)	-75%	210 002
Water management		377 643	290 145	309 294	37 633	140 691	96 901	43 790	45%	309 294
Waste water management		149 733	255 167	259 374	15 504	48 256	78 066	(29 811)	-38%	259 374
Waste management		15 256	22 715	22 653	5 256	5 673	2 804	2 869	102%	22 653
Other		152	500	500	-	-	167	(167)	-100%	500
Total Capital Expenditure - Functional Classification	3	948 498	1 224 724	1 338 802	124 098	330 123	402 163	(72 040)	-18%	1 338 802
Funded by:										
National Government		510 265	340 354	346 078	47 189	162 756	109 483	53 273	49%	346 078
Provincial Government		12 984	460	460	-	-	153	(153)	-100%	460
Transfers recognised - capital		523 249	340 814	346 538	47 189	162 756	109 637	53 120	48%	346 538
Borrowing	6	284 043	466 080	494 166	46 022	103 689	142 944	(39 256)	-21%	494 166
Internally generated funds		141 206	417 829	498 098	30 886	63 678	149 582	(85 904)	-57%	498 098
Total Capital Funding	7	948 498	1 224 724	1 338 802	124 098	330 123	402 163	(72 040)	-18%	1 338 802

2.7 Table C6: Monthly Budget Statement: Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		1 357 019	364 373	(105 962)	(11 549)	(105 962)
Trade and other receivables from exchange transactions		88 629	130 646	130 646	72 533	130 646
Receivables from non-exchange transactions		27 713	16 323	16 323	29 995	16 323
Current portion of non-current receivables		2 775	1 820	1 820	(651)	1 820
Inventory		117 661	124 881	125 349	2 610	125 349
VAT		56 057	535 954	535 954	81 641	535 954
Other current assets		(88 108)	3 487	3 487	(52 703)	3 487
Total current assets		1 611 746	1 177 485	707 618	121 877	707 618
Non current assets						
Investments		—	—	—	—	—
Investment property		143 745	143 186	143 186	—	143 186
Property, plant and equipment		4 575 074	5 379 756	5 493 834	261 594	5 493 834
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		610	13 309	13 309	99	13 309
Trade and other receivables from exchange transactions		69 317	50 281	50 281	(65 453)	50 281
Non-current receivables from non-exchange transactions		61	195	195	(26)	195
Other non-current assets		—	—	—	—	—
Total non current assets		4 793 044	5 590 962	5 705 040	200 450	5 705 040
TOTAL ASSETS		6 404 790	6 768 447	6 412 658	322 326	6 412 658
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		78 036	62 347	62 347	—	62 347
Consumer deposits		45 936	41 220	41 220	653	41 220
Trade and other payables from exchange transactions		311 087	446 001	446 499	(221 511)	446 499
Trade and other payables from non-exchange transactions		779 009	49 572	(313 267)	(52 362)	(313 267)
Provision		99 528	153 342	153 342	(112)	153 342
VAT		(30 607)	245 305	245 305	174 477	245 305
Other current liabilities		—	—	—	—	—
Total current liabilities		1 282 990	997 787	635 447	(98 855)	635 447
Non current liabilities						
Financial liabilities		445 788	1 132 727	1 132 727	—	1 132 727
Provision		67 567	—	—	0	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		196 347	216 285	216 285	—	216 285
Total non current liabilities		709 701	1 349 012	1 349 012	0	1 349 012
TOTAL LIABILITIES		1 992 691	2 346 799	1 984 458	(98 855)	1 984 458
NET ASSETS	2	4 412 099	4 421 648	4 428 200	421 181	4 428 200
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 242 431	4 264 323	4 270 875	416 945	4 270 875
Reserves and funds		169 668	157 324	157 324	—	157 324
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	4 412 099	4 421 648	4 428 200	416 945	4 428 200

2.8 Table C7: Monthly Budget Statement: Cash Flow

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		472 458	465 982	465 982	37 448	174 457	155 474	18 983	12%	465 982
Service charges		1 479 269	1 671 675	1 671 675	134 606	512 704	557 225	(44 521)	-8%	1 671 675
Other revenue		103 877	555 578	555 578	20 381	78 923	175 281	(96 358)	-55%	555 578
Transfers and Subsidies - Operational		683 804	696 551	696 551	41 724	212 749	191 584	21 165	11%	696 551
Transfers and Subsidies - Capital		915 422	750 328	750 328	54 043	215 451	128 021	87 430	68%	750 328
Interest		103 306	59 978	59 978	8 980	35 737	21 652	14 084	65%	59 978
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 375 062)	(3 235 642)	(3 235 642)	(200 475)	(927 985)	(1 077 084)	(149 099)	14%	(3 235 642)
Interest		(9 790)	(68 889)	(68 889)	-	-	(2 995)	(2 995)	100%	(68 889)
Transfers and Subsidies		-	(361)	(361)	(3 340)	(4 238)	-	4 238	0%	(361)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 373 284	895 200	895 200	93 367	297 797	149 158	(148 639)	-100%	895 200
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 033	-	-	-	115	-	115	0%	-
Decrease (increase) in non-current receivables		69	-	-	298	(65 506)	-	(65 506)	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(402 386)	(1 224 724)	(1 333 078)	(124 098)	(330 123)	446 267	776 390	174%	(1 333 078)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(401 284)	(1 224 724)	(1 333 078)	(123 800)	(395 514)	446 267	841 781	189%	(1 333 078)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		215 929	460 980	460 980	-	-	-	-		460 980
Increase (decrease) in consumer deposits		-	476	476	-	-	(16 131)	16 131	-100%	476
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		215 929	461 456	461 456	-	-	(16 131)	(16 131)	100%	461 456
NET INCREASE/ (DECREASE) IN CASH HELD		1 187 929	131 933	23 578	(30 433)	(97 717)	579 294			23 578
Cash/cash equivalents at beginning:		843 879	289 209	289 209		1 357 019	289 209			1 357 019
Cash/cash equivalents at month/year end:		2 031 808	421 142	312 787		1 259 303	868 504			1 380 597

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

Monthly Budget Monitoring Report - October 2024

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of October 2024.

Cash and cash equivalents commitments - 31 October 2024	
	R'000
Cash and Cash Equivalents	1 259 302 533
Less: Ringfenced and Invested	899 324 882
Repayments of Loans - short term portion	18 639 172
Capital Replacement Reserve	4 721 172
Provision for Rehabilitation of Landfill Site	72 781 749
Compensation Provision - GIPTN Buy-ins and Buy Outs	20 937 241
Unspent External Loans	0
Unspent Conditional Grants	33 210 886
Housing Development Fund	34 485 161
Trade debtors - deposits	14 549 500
Investments	700 000 000
Working Capital	359 977 652

Financial problems or risks facing the municipality:

The working capital amounted to R359 million at the end of October 2024.

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

2.9 Supporting documentation.

2.9.1 Table SC3: Debtors Age Analysis

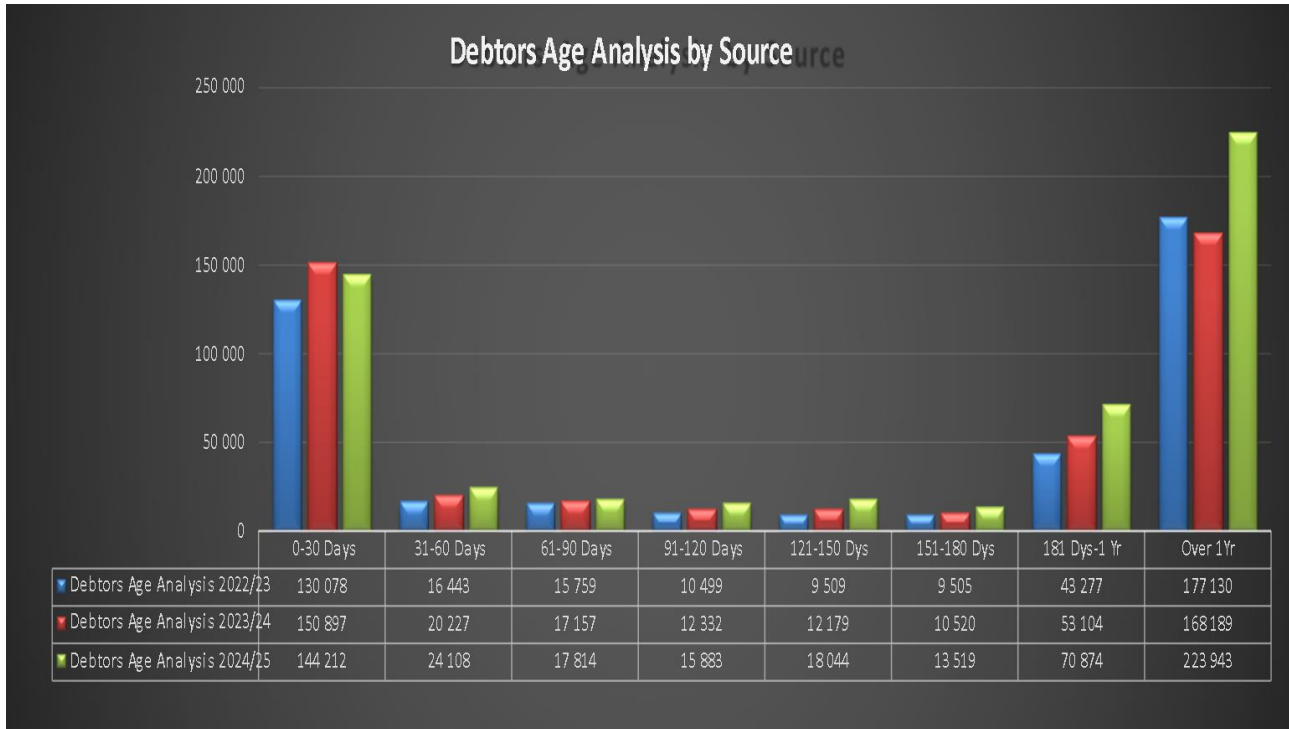
Description		Budget Year 2023/24											
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29 042	6 578	5 804	6 025	8 370	4 947	24 029	66 696	151 491	110 067	3 409	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	59 220	4 612	2 803	1 713	1 730	1 683	7 995	13 237	92 994	26 359	329	-
Receivables from Non-exchange Transactions - Property Rates	1400	30 886	4 494	1 653	1 422	1 456	1 190	4 858	17 953	63 912	26 879	321	-
Receivables from Exchange Transactions - Waste Water Management	1500	20 304	3 478	3 151	2 629	2 634	2 484	12 965	40 783	88 426	61 494	1 263	-
Receivables from Exchange Transactions - Waste Management	1600	19 484	3 352	3 106	2 569	2 517	2 406	12 658	37 885	83 977	58 035	1 272	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	68	18	12	9	7	5	18	142	279	181	-	-
Interest on Arrear Debtor Accounts	1810	990	295	364	402	537	525	4 051	31 702	38 866	37 217	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(15 780)	1 281	920	1 114	793	277	4 301	15 545	8 452	22 030	120	-
Total By Income Source	2000	144 212	24 108	17 814	15 883	18 044	13 519	70 874	223 943	528 397	342 263	6 714	-
2023/24 - totals only		150 897	20 227	17 157	12 332	12 179	10 520	53 104	168 189	444 604	256 324	4 456	-
2022/23 - totals only		130 078	16 443	15 759	10 499	9 509	9 505	43 277	177 130	412 200	249 919	2 418	-
Debtors Age Analysis By Customer Group													
Government	2200	6 542	3 887	923	458	548	620	2 415	1 938	17 331	5 978	-	-
Commercial	2300	50 957	2 564	2 036	1 304	676	668	3 093	17 064	78 361	22 805	-	-
Households	2400	87 143	17 552	14 801	14 062	16 750	12 183	64 738	202 949	430 177	310 682	6 714	-
Other	2500	(429)	106	55	59	70	48	628	1 991	2 528	2 797	-	-
Total By Customer Group	2600	144 212	24 108	17 814	15 883	18 044	13 519	70 874	223 943	528 397	342 263	6 714	-

Monthly Budget Monitoring Report - October 2024

The Debtors age analysis includes only those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and service charges on an instalment basis.

At the end of October 2024, an amount of R528 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R342 million outstanding for longer than 90 days.

The following graph compares the debtor's age analysis end of October 2024 to the same period last year:



Debtors Collection rate:

Debtors Collection Rate Calculation 2024/25										
Month	Gross Debtors Opening Balance (Excl. Year-End provision)	Billed Revenue	Net Debtors Closing Balance as per Age Analysis (Sec.71)	Payments in Advance	Adjusted Gross Debtors Closing Balance	Bad Debts Written off	Cash Collected	Monthly Report	Quarterly Report	YTD
Jul 24	R 519 294 743.02	R 189 867 169.84	R 536 384 128.19	R 18 478 362.85	R 554 862 491.04	R 1 684 576.77	R 171 093 207.90	80.38%		93.29%
Aug 24	R 554 862 491.04	R 178 555 042.93	R 546 660 657.92	R 18 729 698.14	R 565 390 356.06	R 4 679 711.29	R 182 077 164.76	91.48%		
Sep 24	R 565 390 356.06	R 180 913 143.85	R 550 196 117.80	R 18 888 008.20	R 569 084 126.00	R 4 953 305.93	R 191 154 076.18	95.22%		
Oct 24	R 569 084 126.00	R 161 231 830.97	R 528 396 936.30	R 20 559 342.77	R 548 956 279.07	R 6 714 355.97	R 195 204 664.70	108.32%		

Included in the billed revenue to date is yearly billing of R 24 899 117, for clients which is only due end of October 2024. Due to the fact that the municipality account for revenue on the accrual basis the yearly billing cannot be excluded from the calculation, thus the ratio will always be below the norm for the 1st quarter of the financial year due to the yearly billing of clients.

2.9.2 Table SC4: Creditors Age Analysis

The creditor's age analysis only includes those creditors that fall due within the next month.

WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	70 359	17	-	-	-	-	-	-	70 376	61 752
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 552	-	-	-	-	-	-	-	9 552	9 130
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	48 411	2 621	20	2	-	-	-	-	51 054	59 673
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	128 322	2 638	20	2	-	-	-	-	130 982	130 554

. Reasons for creditors outstanding longer than 30 days:

2.9.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER															
No	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170026 INVESTMENT AMOUNT	428170021 INVESTMENT AMOUNT	428170025 AMOUNT RECEIVED	428170020-3 Balance of Investment	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
INVESTMENTS WITH VARIOUS INSTITUTIONS															
Investments carried forward 30 June 2024															
57	91	08 04 2024	08 07 2024	9,190%	2081538854	90594248	ABSA	500 000 000,00	-	-	500 000 000,00	-	10 574 794,52	30 06 2024	JRN 1138/Kwit20089
58	91	12 06 2024	11 09 2024	9,150%	03/7881061561	90596401	NED	100 000 000,00	-	-	100 000 000,00	-	478 301,37	30 06 2024	JRN 1138/kwit000022281
59	92	12 06 2024	12 09 2024	9,150%	708763278-029	90596403	STD	100 000 000,00	-	-	100 000 000,00	-	476 301,37	30 06 2024	JRN 1138/kwit000022281
60	62	26 06 2024	27 08 2024	9,087%	03/7881061561	90597215	NED	200 000 000,00	-	-	200 000 000,00	-	248 958,90	30 06 2024	JRN 1138/Kwit1252780
								900 000 000,00	-	-	900 000 000,00				
Movement 1 July 2024 to 30 June 2025															
57	91	08 04 2024	08 07 2024	9,190%	2081538854	90594248	ABSA	-	-	500 000 000,00	-	881 232,88	08 07 2024	09 07 2024	Kwit 000020089
60	62	26 06 2024	27 08 2024	9,087%	03/7881061561	90597215	NED	-	-	200 000 000,00	-	2 838 131,51	27 08 2024	27 08 2024	Kwit 001252780
58	91	12 06 2024	11 09 2024	9,150%	03/7881061561	90596401	NED	-	-	100 000 000,00	-	1 804 931,51	11 09 2024	13 09 2024	Kwit 000022281
59	92	12 06 2024	12 09 2024	9,150%	708763278-029	90596403	STD	-	-	100 000 000,00	-	1 830 000,00	12 09 2024	13 09 2024	Kwit 000022281
62	33	07 08 2024	09 09 2024	8,935%	03/7881061561	90596283	NED	-	100 000 000,00	100 000 000,00	-	807 821,92	09 09 2024	11 09 2024	Kwit 000022238
63	61	07 08 2024	07 10 2024	8,985%	03/7881061561	90596285	NED	-	100 000 000,00	100 000 000,00	-	1 501 602,74	07 10 2024	08 10 2024	Kwit 000023006
64	90	07 08 2024	05 11 2024	9,130%	2081715448	90598286	ABSA	-	300 000 000,00	-	300 000 000,00	-	TBA	TBA	TBA
65	91	17 09 2024	17 12 2024	9,025%	708763278-030	90599611	STD	-	400 000 000,00	-	400 000 000,00	-	TBA	TBA	TBA
Balance as at 31 October 2024								900 000 000,00	900 000 000,00	1 100 000 000,00	-	9 663 726,56			

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	TRANSACTION NR	BANKING INSTITUTION	428170030 INVESTMENT AMOUNT	428170031 INVESTMENT AMOUNT	428170032-3 AMOUNT RECEIVED	428170030-3 Balance of Investment	1/0960/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
INVESTMENTS WITH COUNCIL'S BANKER - CALL ACCOUNT															
Investments carried forward 30 June 2024															
-	-	05 07 2023	-	-	63059662304	-	FNB	-	1 000 000,00	-	1 000 000,00	-			
-	-	30 06 2024	-	8,100%	63059662304	-	FNB	-	-	83 119,75	-	83 119,75			
								-	1 000 000,00	83 119,75	-	1 083 119,75			
Movement 1 July 2024 to 30 June 2025															
-	-	31 07 2024	-	-	63059662304	-	FNB	-	-	7 451,27	-	7 451,27			
-	-	31 08 2024	-	-	63059662304	-	FNB	-	-	7 502,53	-	7 502,53			
-	-	30 09 2024	-	-	63059662304	-	FNB	-	-	7 235,25	-	7 235,25			
-	-	31 10 2024	-	-	63059662304	-	FNB	-	-	7 323,81	-	7 323,81			
Balance as at 31 October 2024								-	1 000 000,00	53 606,89	-	1 112 632,61	-		

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	TRANSACTION NR	BANKING INSTITUTION	428170040 INVESTMENT AMOUNT	428170041 INVESTMENT AMOUNT	428170042-3 AMOUNT RECEIVED	428170040-3 Balance of Investment	1/0960/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
INVESTMENTS WITH COUNCIL'S BANKER - 48HOUR ACCOUNT															
Investments carried forward 30 June 2024															
-	-	05 07 2023	-	-	76203422458	-	FNB	-	1 000 000,00	-	1 000 000,00	-			
-	-	30 06 2024	-	-	76203422458	-	FNB	-	-	83 358,74	-	83 358,74			
								-	1 000 000,00	83 358,74	-	1 083 358,74			
Movement 1 July 2024 to 30 June 2025															
-	-	31 07 2024	-	-	76203422458	-	FNB	-	-	7 452,91	-	7 452,91			
-	-	31 08 2024	-	-	76203422458	-	FNB	-	-	7 370,81	-	7 370,81			
-	-	30 09 2024	-	-	76203422458	-	FNB	-	-	7 229,32	-	7 229,32			
-	-	31 10 2024	-	-	76203422458	-	FNB	-	-	7 504,19	-	7 504,19			
Balance as at 31 October 2024								-	1 000 000,00	53 801,51	-	1 112 915,97	-		

No	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	TRANSACTION NR	BANKING INSTITUTION	401010200 INVESTMENT AMOUNT	401010201 INVESTMENT AMOUNT	401010202-3 AMOUNT RECEIVED	401010200-3 Balance of Investment	1/0560/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
INVESTMENTS WITH COUNCIL'S BANKER - ESKOM GUARANTEE															
Movement 1 July 2024 to 30 June 2025															
-	-	07 08 2024	-	-	76206720370	-	FNB	-	84 000 000,00	-	84 000 000,00	-			
-	-	30 09 2024	-	-	76206720370	-	FNB	-	-	0,00	-	-			
Balance as at 31 October 2024								-	84 000 000,00	-	-	84 000 000,00	-		
Balance as at 31 October 2024								900 000 000,00	986 000 000,00	1 100 107 408,40	786 225 548,58	-	9 663 726,56		

OPGESTEL DEUR: Thesne Rennie

DATUM: 04 Nov 24

GOEDGEKEUR DEUR:

Carla Nell

New

DATUM:

04 Nov 24

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.

2.9.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		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:		186 461	171 307	171 307	-	5 891	68 700	(62 809)	-91.4%	171 307
Expanded Public Works Programme Integrated Grant		4 173	1 966	1 966	-	491	491	-		1 966
Infrastructure Skills Development Grant	3	6 217	6 000	6 000	-	3 600	3 600	-		6 000
Local Government Financial Management Grant		1 771	1 800	1 800	-	1 800	1 800	-		1 800
Public Transport Network Grant		170 300	155 541	155 541	-	-	62 809	(62 809)	-100.0%	155 541
Regional Bulk Infrastructure Grant		4 000	6 000	6 000	-	-	-	-		6 000
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		302 785	293 572	293 572	3 857	7 806	7 806	-		293 572
Community Development Workers - Operating		94	94	94	-	94	94	-		94
Community Library Service Grant - Operating		11 288	11 570	11 570	3 857	7 714	7 714	-		11 570
Financial Management Capacity Building Grant - Operating		1 200	2 000	2 000	-	-	-	-		2 000
George Integrated Public Transport Network - Operating		288 868	257 994	257 994	-	-	-	-		257 994
Human Settlement Development Grant - Operating		-	10 098	10 098	-	-	-	-		10 098
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	10 000	10 000	-	-	-	-		10 000
Integrated Transport Planning - Operating		-	628	628	-	-	-	-		628
Maintenance and Construction of Transport Infrastructure - Operating		505	450	450	-	-	-	-		450
Municipal Accreditation and Capacity Building Grant - Operating		245	497	497	-	-	-	-		497
Thusong Services Centre Grant		150	150	150	-	-	-	-		150
Title Deed Restoration Grant		435	91	91	-	-	-	-		91
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		155	-	-	-	-	-	-		-
GRDM: Community Initiatives		155	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		1 438	1 200	1 200	-	-	300	(300)	-100.0%	1 200
Local Government, Water and Related Service SETA		1 438	1 200	1 200	-	-	300	(300)	-100.0%	1 200
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	490 940	466 079	466 079	3 857	13 699	76 806	(63 107)	-82.2%	466 079
Capital Transfers and Grants										
National Government:		915 706	387 029	393 611	1 500	205 669	207 219	(1 550)	-0.7%	393 611
Integrated Urban Development Grant		59 879	60 837	67 419	-	30 419	30 419	-		67 419
Neighbourhood Development Partnership Grant		5 000	5 000	5 000	1 500	5 000	5 000	-		5 000
Public Transport Network Grant		479 523	29 192	29 192	-	-	-	-		29 192
Regional Bulk Infrastructure Grant		361 138	288 000	288 000	-	170 000	170 000	-		288 000
Water Services Infrastructure Grant		3 820	4 000	4 000	-	250	1 800	(1 550)	-86.1%	4 000
Integrated National Electrification Grant		6 346	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		750	460	460	-	-	-	-		460
Sport / Recreational Facilities		750	460	460	-	-	-	-		460
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	916 456	387 489	394 071	1 500	205 669	207 219	(1 550)	-0.7%	394 071
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 407 295	853 568	860 150	5 357	219 368	284 027	(64 659)	-22.8%	860 150

Monthly Budget Monitoring Report - October 2024

2.9.5 Table SC7 (1): Transfers and grants expenditure

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

Description	Ref	2023/24	Budget Year 2024/25							
		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:		185 391	171 307	171 307	8 364	17 384	18 346	(962)	-5.2%	171 307
Expanded Public Works Programme Integrated Grant		3 241	1 966	1 966	133	488	510	(22)	-4.2%	1 966
Infrastructure Skills Development Grant		5 045	6 000	6 000	281	1 605	1 872	(267)	-14.3%	6 000
Local Government Financial Management Grant		1 771	1 800	1 800	161	280	484	(203)	-42.3%	1 800
Public Transport Network Grant		170 300	155 541	155 541	7 571	14 306	14 291	15	0.1%	155 541
Regional Bulk Infrastructure Grant		4 000	6 000	6 000	218	705	1 189	(483)	-40.7%	6 000
Integrated Urban Development Grant		1 034	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		289 731	293 572	293 572	32 260	65 178	39 263	25 915	66.0%	293 572
Community Development Workers - Operating		94	94	94	15	43	13	30	226.9%	94
Community Library Service Grant - Operating		11 288	11 570	11 570	1 039	2 865	2 082	783	37.6%	11 570
Financial Management Capacity Building Grant - Operating		1 000	2 000	2 000	79	79	79	(100)	-55.6%	2 000
George Integrated Public Transport Network - Operating		274 857	257 994	257 994	31 028	61 197	36 192	25 005	69.1%	257 994
Human Settlement Development Grant - Operating		-	10 098	10 098	-	213	79	134	168.8%	10 098
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 261	10 000	10 000	-	-	15	(15)	-100.0%	10 000
Integrated Transport Planning - Operating		-	628	628	24	625	523	103	19.6%	628
Maintenance and Construction of Transport Infrastructure - Operating		505	450	450	-	-	56	(56)	-100.0%	450
Municipal Accreditation and Capacity Building Grant - Operating		122	497	497	-	-	79	(79)	-100.0%	497
Thusong Services Centre Grant		150	150	150	74	148	27	121	446.3%	150
Title Deed Restoration Grant		454	91	91	-	7	18	(11)	-60.1%	91
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
GRDM: Community Initiatives		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		1 438	1 200	1 200	-	-	-	-	-	1 200
Local Government, Water and Related Service SETA		1 438	1 200	1 200	-	-	-	-	-	1 200
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		476 561	466 079	466 079	40 624	82 562	57 609	24 953	43.3%	466 079
Capital expenditure of Transfers and Grants										
National Government:		566 333	387 029	387 029	54 043	186 259	181 698	4 561	2.5%	387 029
Integrated Urban Development Grant		58 837	60 837	60 837	14 290	28 340	15 677	12 663	80.8%	60 837
Neighbourhood Development Partnership Grant		4 980	5 000	5 000	-	114	-	114	-	5 000
Public Transport Network Grant		53 858	29 192	29 192	1 501	6 069	7 076	(947)	-13.5%	29 192
Regional Bulk Infrastructure Grant		338 551	288 000	288 000	38 032	151 073	158 447	(7 374)	-4.7%	288 000
Water Services Infrastructure Grant		3 820	4 000	4 000	220	663	558	105	18.8%	4 000
Integrated National Electrification Grant		5 752	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		98 574	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		1 960	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 316	460	460	-	-	-	-	-	460
Sport / Recreational Facilities		1 443	460	460	-	-	-	-	-	460
Emergency Municipal Load-Shedding Relief		12 872	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		580 649	387 489	387 489	54 043	186 259	181 698	4 561	2.5%	387 489
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 057 210	853 568	853 568	94 666	268 821	239 308	29 513	12.3%	853 568

2.9.6 Table SC7 (2): Expenditure against approved Roll-overs

Not applicable.

Roll-over applications was submitted on 31 August 2024 to Provincial and National Treasury and await outcome of the request.

2.9.7 Table SC8: Councillor and staff benefits

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

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		17 461	21 303	21 303	1 472	5 890	7 101	(1 211)	-17%	21 303
Pension and UIF Contributions		308	398	398	28	118	133	(14)	-11%	398
Medical Aid Contributions		215	255	255	19	74	85	(11)	-13%	255
Motor Vehicle Allowance		5 231	6 311	6 311	420	1 684	2 104	(420)	-20%	6 311
Cellphone Allowance		2 349	2 853	2 853	194	778	951	(173)	-18%	2 853
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		25 564	31 120	31 120	2 132	8 544	10 373	(1 830)	-18%	31 120
% Increase	4		21.7%	21.7%						21.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		9 421	8 870	8 734	427	1 329	2 911	(1 582)	-54%	8 734
Pension and UIF Contributions		511	11	11	41	163	4	159	4478%	11
Medical Aid Contributions		132	-	-	8	34	-	34	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		972	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		632	652	652	39	139	217	(79)	-36%	652
Cellphone Allowance		216	233	233	15	57	78	(21)	-27%	233
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		221	117	136	24	81	45	36	80%	136
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	136	-	-	45	(45)	-100%	136
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 105	9 881	9 900	554	1 802	3 300	(1 498)	-45%	9 900
% Increase	4		-18.4%	-18.2%						-18.2%
Other Municipal Staff										
Basic Salaries and Wages		400 799	511 252	523 366	35 695	140 468	157 814	(17 346)	-11%	523 366
Pension and UIF Contributions		72 355	85 640	85 640	6 481	25 427	28 547	(3 119)	-11%	85 640
Medical Aid Contributions		28 974	48 831	48 831	3 339	13 223	16 277	(3 054)	-19%	48 831
Overtime		70 393	67 691	65 326	4 859	14 316	21 771	(7 455)	-34%	65 326
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		19 553	17 866	18 401	1 601	6 333	6 134	199	3%	18 401
Cellphone Allowance		1 776	1 770	1 822	199	723	607	115	19%	1 822
Housing Allowances		2 434	4 647	4 647	200	793	1 549	(756)	-49%	4 647
Other benefits and allowances		46 413	52 564	52 990	1 569	5 527	6 182	(655)	-11%	52 990
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	3 513	3 493	144	997	1 164	(168)	-14%	3 493
Post-retirement benefit obligations	2	37 879	19 972	20 082	335	1 536	37	1 499	4090%	20 082
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 576	813 745	824 598	54 421	209 343	240 081	(30 738)	-13%	824 598
% Increase	4		19.6%	21.2%						21.2%
Total Parent Municipality		718 245	854 746	865 619	57 107	219 689	253 755	(34 066)	-13%	865 619
TOTAL SALARY, ALLOWANCES & BENEFITS		718 245	854 746	865 619	57 107	219 689	253 755	(34 066)	-13%	865 619
% Increase	4		19.0%	20.5%						20.5%
TOTAL MANAGERS AND STAFF		692 681	823 626	834 498	54 975	211 145	243 381	(32 236)	-13%	834 498

2.9.8 Overtime table per department

COMMUNITY SERVICES									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
ANTI LAND INVASION	20220703045008	Non Structured	2 500 000	2 500 000	12 329	2 787	9 542	2 497 213	0%
ANTI LAND INVASION	20240702111941	Structured	350 000	350 000	-	-	-	350 000	0%
BEACH AREAS	20220703044998	Non Structured	-	300 000	76 118	47 125	28 992	252 875	25%
CEMETRIES	20220703044995	Non Structured	660 144	510 144	124 381	77 568	46 813	432 576	24%
CLIENT SERVICES	20220703044973	Non Structured	40 000	40 000	3 433	1 684	1 749	38 316	9%
DUMPING SITE	20220703044988	Non Structured	237 691	237 691	53 249	32 768	20 481	204 923	22%
ENVIRONMENTAL ADMINISTRATION	20220703044960	Non Structured	116 841	36 841	-	-	-	36 841	0%
FIRE SERVICES	20220703045025	Night Shift	1 982 237	1 982 237	575 022	395 570	179 452	1 586 667	29%
FIRE SERVICES	20220703044989	Non Structured	972 397	972 397	213 353	137 733	75 621	834 664	22%
FIRE SERVICES	20220703045022	Structured	896 101	896 101	250 085	159 261	90 824	736 840	28%
PARKS & GARDENS	20220703045010	Non Structured	800 000	650 000	153 559	98 999	54 560	551 001	24%
PUBLIC TOILETS	20220703044984	Non Structured	355 929	355 929	29 557	19 366	10 191	336 563	8%
REFUSE REMOVAL	20220703044979	Non Structured	4 573 017	4 573 017	766 523	520 336	246 186	4 052 681	17%
SECURITY SERVICES	20220703045026	Night Shift	350 000	350 000	44 773	24 384	20 389	325 616	13%
SECURITY SERVICES	20220703044978	Non Structured	2 500 000	2 050 000	121 466	44 297	77 169	2 005 703	6%
SECURITY SERVICES	20240702111942	Structured	550 000	550 000	-	-	-	550 000	0%
SPORT MAINTENANCE	20220703044968	Non Structured	291 638	291 638	9 867	9 867	-	281 771	3%
STREET CLEANSING	20220703044980	Non Structured	-	400 000	154 678	91 225	63 453	308 775	39%
SWIMMINGPOOL	20220703044961	Non Structured	10 000	10 000	-	-	-	10 000	0%
TRAFFIC LAW ENFORCEMENT	20220703045024	Night Shift	343 575	343 575	62 384	40 483	21 901	303 092	18%
TRAFFIC LAW ENFORCEMENT	20220703045015	Non Structured	5 994 581	3 439 581	260 645	155 648	104 997	3 283 933	8%
TRAFFIC LAW ENFORCEMENT	20240916111940	Structured	-	-	44 602	13 383	31 219	- 13 383	0%
TRAFFIC:DRIVERS LICENCE	20220703044981	Non Structured	208 060	208 060	10 621	7 637	2 984	200 423	5%
TRAFFIC:VEHICLE REGISTRATION	20220703044994	Non Structured	309 978	309 978	17 719	9 568	8 151	300 410	6%
TRAFFIC:VEHICLE TESTING	20220703044967	Non Structured	35 088	35 088	-	-	-	35 088	0%
			24 077 277	21 392 277	2 984 362	1 889 689	1 094 673	19 502 588	14%
		% SPENT	9%						

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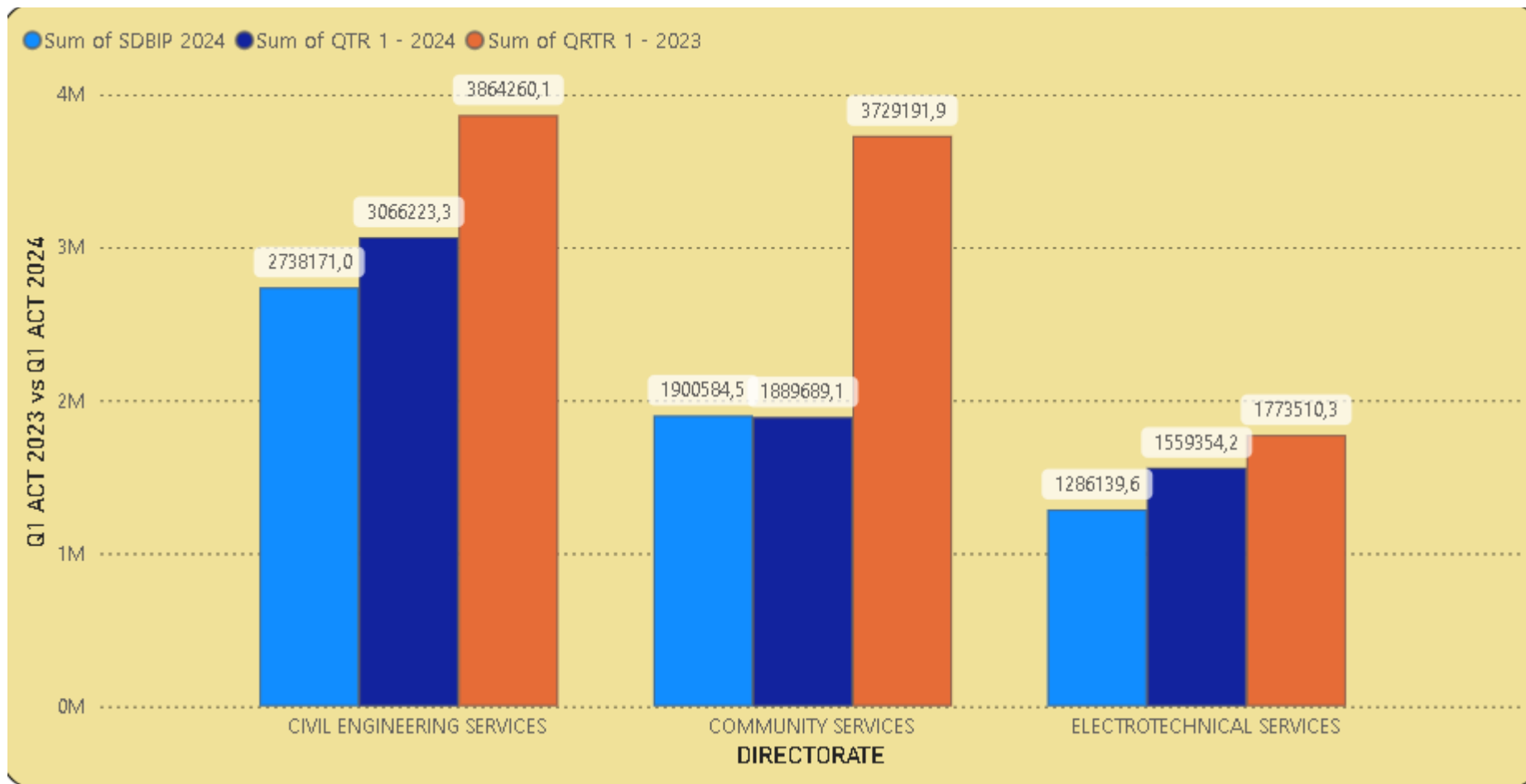
ELECTROTECHNICAL SERVICES									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
ELECTRICITY: DISTRIBUTION	20220703045003	Non Structured	7 063 541	7 063 541	2 120 330	1 463 053	657 277	5 600 488	30%
ELECTRICITY: DISTRIBUTION	20220703045001	Non Structured	163 710	163 710	79 436	51 990	27 447	111 720	49%
FLEET MANAGEMENT	20220703044999	Non Structured	250 000	250 000	69 365	44 312	25 053	205 688	28%
			7 477 251	7 477 251	2 269 131	1 559 354	709 777	5 917 897	30%
		% SPENT	21%						
CORPORATE SERVICES									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
CIVIC CENTRE	20220703044997	Non Structured	45 000	145 000	72 483	42 739	29 744	102 261	50%
CONVILLE HALL	20220703044993	Non Structured	5 916	25 916	9 561	8 224	1 337	17 692	37%
DMA AREA	20220703044972	Non Structured	52 459	52 459	-	-	-	52 459	0%
OFFICE OF THE EXECUTIVE MAYOR	20220703044990	Non Structured	-	50 000	12 394	-	12 394	50 000	25%
THEMBALETHU HALL	20220703044965	Non Structured	-	20 000	1 074	1 074	-	18 926	5%
SOCIAL SERVICES	20220703044958	Non Structured	8 231	38 231	21 623	9 091	12 532	29 140	57%
			111 606	331 606	117 134	61 127	56 007	270 479	35%
		% SPENT	18%						
CIVIL ENGINEERING									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
CIVIL: ADMINISTRATION	20220703044951	Non Structured	20 614	20 614	11 210	5 740	5 470	14 874	54%
GIPTN - AUXILLARY COST	20220829923975	Structured	568 734	568 734	-	-	-	568 734	0%
LABORATORY SERVICES	20220703044952	Non Structured	22 695	22 695	-	-	-	22 695	0%
MECHANICAL WORKSHOP	20220703044996	Non Structured	1 040 655	1 040 655	174 087	104 220	69 868	936 435	17%
SEWERAGE:MAINLINES/PUMP STAT	20220703044959	Non Structured	5 758 216	5 758 216	1 701 376	1 146 766	554 610	4 611 450	30%
STREETS & STORMWATER	20220703044954	Non Structured	1 637 100	1 637 100	246 547	127 989	118 558	1 509 111	15%
WATER CONTAMINATION CONTROL	20220703045027	Night Shift	371 821	371 821	79 225	53 552	25 673	318 269	21%
WATER CONTAMINATION CONTROL	20220703044957	Non Structured	1 821 179	1 821 179	349 502	268 404	81 099	1 552 775	19%
WATER CONTAMINATION CONTROL	20220703045019	Structured	340 466	340 466	82 946	53 735	29 211	286 731	24%
WATER DISTRIBUTION	20220703044956	Non Structured	5 683 970	5 683 970	1 065 206	698 809	366 396	4 985 161	19%
WATER PURIFICATION	20220703045029	Night Shift	427 961	427 961	121 206	78 938	42 268	349 023	28%
WATER PURIFICATION	20220703044955	Non Structured	1 954 289	1 954 289	654 344	455 935	198 409	1 498 354	33%
WATER PURIFICATION	20220703045021	Structured	445 210	445 210	122 288	72 136	50 152	373 074	27%
			20 092 910	20 092 910	4 607 937	3 066 223	1 541 713	17 026 687	23%
		% SPENT	15%	33					

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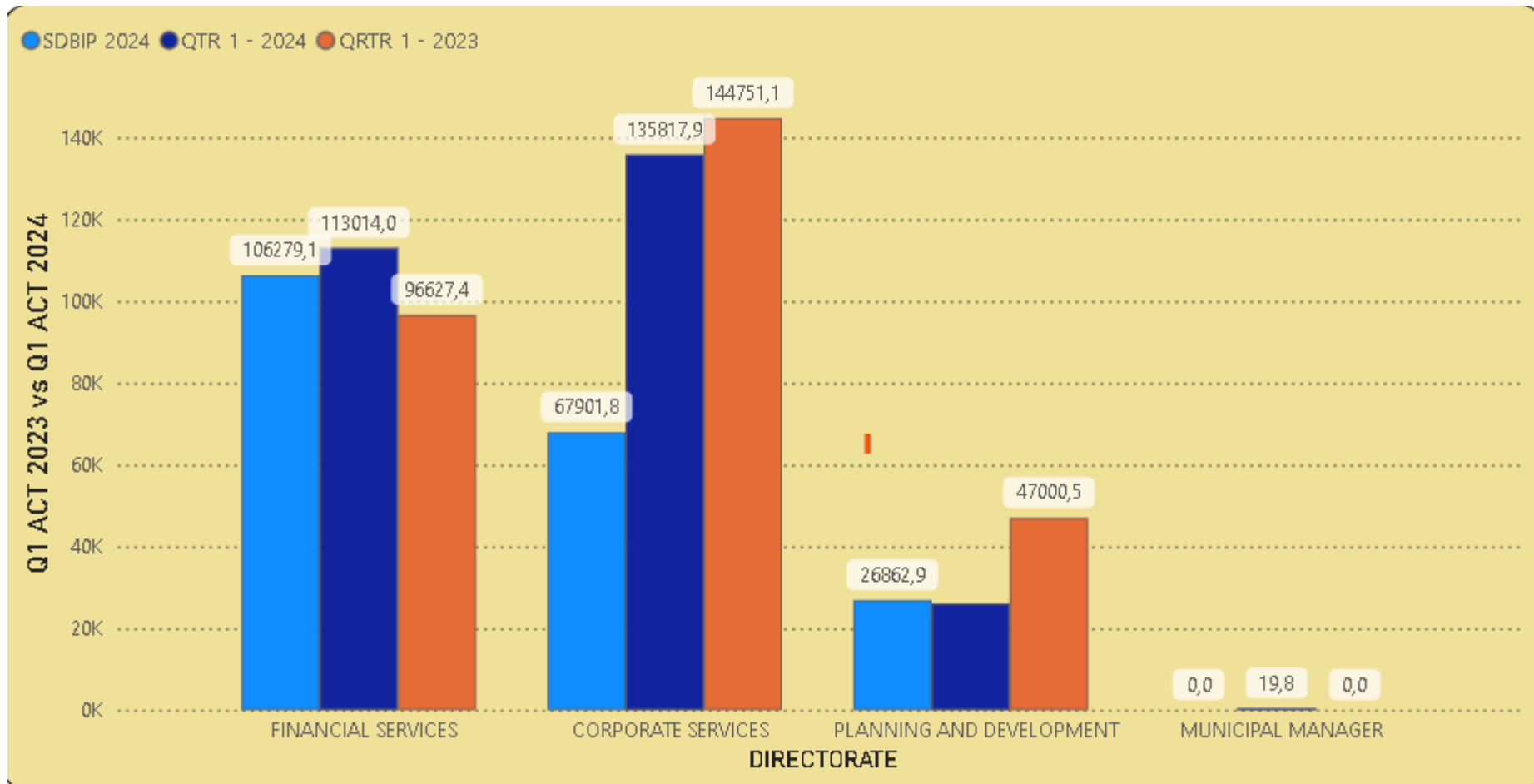
PLANNING AND DEVELOPMENT									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
HOUSING ADMINISTRATION	20220703045002	Non Structured	236 936	236 936	44 338	26 023	18 315	210 913	19%
MAINTENANCE	20220703044969	Non Structured	204 000	204 000	116 422	74 691	41 731	129 309	57%
			440 936	440 936	160 760	100 714	60 046	340 222	36%
		% SPENT	23%						
MUNICIPAL MANAGER									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
OFFICE OF MUNICIPAL MANAGER	20241008964823	Non Structured	-	5 000	-	20	-	4 980	0%
OFFICE OF MUNICIPAL MANAGER	20220703045013	Non Structured	-	-	20	20	-	- 20	0%
			-	5 000	20	40	-	4 960	0%
		% SPENT	0%						
FINANCIAL SERVICES									
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	OCT	Available	% Budget Spent
CREDIT CONTROL	20220703044985	Non Structured	156 805	156 805	84 711	84 711	-	72 094	54%
CREDITORS SECTION	20220703044991	Non Structured	82 824	82 824	-	-	-	82 824	0%
INCOME SECTION	20220703044987	Non Structured	89 260	89 260	54 964	23 903	31 062	65 358	62%
IT SERVICES: NETWORK	20220703044962	Non Structured	6 630	6 630	983	-	983	6 630	15%
REMUNERATION SECTION	20220829923970	Non Structured	7 579	7 579	7 151	-	7 151	7 579	94%
STORES	20220703044982	Non Structured	49 613	49 613	4 754	4 401	353	45 212	10%
VALUATION SECTION	20230519050713	Non Structured	9 180	9 180	-	-	-	9 180	0%
			401 891	401 891	152 563	113 014	39 549	288 877	38%
		% SPENT	28%						
Grand Total			52 601 871	50 141 871	10 291 906	6 790 141	3 501 765	43 351 710	14%

Notes: An amount of **R10 291 906** has been paid out to date, which constitutes **14%** of the overtime budget.

Monthly Budget Monitoring Report - October 2024



Monthly Budget Monitoring Report - October 2024



2.9.9 List of Deviations - October 2024

DEVIATIONS - OCTOBER 2024							
DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Community Services	Collection of recyclable waste	Henque Waste	1 778 233.05	20220703042918	Solid Waste Removal	Impossible to follow the official procurement process, LG-Ewaste withdraw from the project.	
Corporate Services	Online library	Lexis Nexis	47 778.31	20220703046453	Printing, Publications and Books	Impossible to follow the official procurement process, only two suppliers who provides this type of service	Juta Online
Electro-Technical Services	Hiring of vehicles and yellow plant	Various	Rates	Various	Various	Impossible to follow the official procurement process, busy with the final evaluation of the new tender.	
SUMMARY OF DEVIATIONS OCTOBER 2024							
DIRECTORATE		AMOUNT					
COMMUNITY SERVICES		1 778 233.05					
CORPORATE SERVICES		47 778.31					
ELECTRO-TECHNICAL SERVICES		Rates					
TOTAL		1 826 011.36					

2.9.10 George Municipality: Charitable and Relief Fund



BIO CASE 28306015



Mon, 4 Nov, 2024 at 10:50:50 AM

Account 9149554208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND

Branch MIDLANDS PUBLIC SECTOR

Start Date 20241101 End Date 20241101

Entry

Event No	Date	Description	Site	Amount	Balance
00	241101	BALANCE B/FORWARD		0.00	1283.09
1345	241101	CREDIT INTEREST	EC PUBL SE	5.45	1288.54

2.9.11 Summary of Equitable Share

Department	Item	Original Budget
Billing And Client Services	Basic Salary and Wages	2 193 723,00
Branch Libraries	Basic Salary and Wages	193 662,00
Credit Control	Hire Charges	100 000,00
Distribution	Basic Salary and Wages	932 694,00
Distribution	Indigent Relief	2 100 000,00
Distribution	Materials and Supplies	2 500 000,00
Distribution	Prepaid	39 690 166,00
Dma Area	Basic Salary and Wages	1 623 570,00
Dma Area	Bonus	135 300,00
Dma Area	Group Life Insurance	49 840,00
Dma Area	Housing Benefits	12 800,00
Dma Area	Medical	141 460,00
Dma Area	Pension	292 240,00
Dma Area	Travel or Motor Vehicle	261 350,00
Dma Area	Unemployment Insurance	6 390,00
Housing Administration	Management of Informal Settlements	8 000 000,00
Maintenance	Basic Salary and Wages	303 849,00
Refuse Removal	Basic Salary and Wages	1 081 836,00
Refuse Removal	Refuse Removal	51 814 790,00
Social Services	Basic Salary and Wages	1 046 220,00
Social Services	Event Promoters	2 500 000,00
Storm Water And Stores	Basic Salary and Wages	1 814 190,00
Storm Water And Stores	Maintenance of Unspecified Assets	2 000 000,00
Waste Water Networks	Basic Salary and Wages	517 545,00
Waste Water Networks	Indigent Relief	2 000 000,00
Waste Water Networks	Sanitation Charges	55 304 380,00
Water And Sanitation Projects	Basic Salary and Wages	213 696,00
Water Distribution	Basic Salary and Wages	1 480 416,00
Water Distribution	Conventional	46 348 620,00
Water Distribution	Hire Charges	500 000,00
Water Distribution	Maintenance of Unspecified Assets	4 000 000,00
Water Distribution	Materials and Supplies	700 000,00
Water Treatment	Basic Salary and Wages	613 263,00
Grand Total		230 472 000,00

QUALITY CERTIFICATE

I, **Godfrey Louw**, the acting municipal manager of **GEORGE MUNICIPALITY** (name of municipality), hereby certify that –

(mark as appropriate)

☒

The monthly budget statement

For the month of **October 2024** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Godfrey Louw**

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

Signature.....

Date13.Nov.2024.....