

Monthly Budget Monitoring Report

January 2020



Monthly Budget Monitoring Report - January 2020

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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 January 2020.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Municipal Manager
14 February 2020

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 January 2020.
- (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 to the December 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	344 772	2 279 429	2 270 007
Amended Budget	396 473	2 429 705	2 420 284
Plan to Date (SDBIP)	113 544	952 473	1 165 323
Actual	77 698	964 015	1 017 179
Variance to SDBIP	-35 846	11 542	-148 144
% Variance to SDBIP	-32%	1%	-13%
% of Adjusted budget 19/20	20%	40%	42%
% of Adjusted budget 18/19	21%	46%	47%

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Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
Property Rates	279 613 000	279 613 000	170 318 568	182 069 662	11 751 094	7%	Supplementary Valuations are being done on a continuous basis which has increased the billed income to date and is projected to be more than the budget. The budget will be revised to make provision for this additional income.
Service Charges - Electricity	723 026 230	723 026 230	393 206 716	382 920 796	(10 285 919)	-3%	It is anticipated that there will be an under collection of revenue and should be adjusted downward.
Service Charges - Water	127 469 170	127 469 170	65 463 930	68 787 073	3 323 143	5%	Although Stage 2B water restrictions is still in place, consumption has slightly increased.
Service Charges - Sewerage	101 019 867	101 019 867	61 144 566	63 516 950	2 372 384	4%	Supplementary Valuations are being done on a continuous basis which has increased the billed income to date and is projected to be more than the budget. The budget will be revised to make provision for this additional income.
Service Charges – Refuse Removal	85 162 937	85 162 937	50 769 624	53 439 128	2 669 504	5%	Supplementary Valuations are being done on a continuous basis which has increased the billed income to date and is projected to be more than the budget. The budget will be revised to make provision for this additional income.
Fines, Penalties and Forfeits	76 125 676	76 125 676	8 981 895	10 077 299	1 095 405	12%	
Licences or Permits	3 515 785	3 515 785	2 047 294	1 885 703	(161 591)	-8%	
Income for Agency Services	8 848 100	8 848 100	5 422 105	7 256 557	1 834 452	34%	Projections indicates that more agency fees will be collected than the budget. This will need to be revised.

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
Rent of Facilities and Equipment	6 183 220	6 183 220	3 637 915	2 533 230	(1 104 685)	-30%	
Grants and Subsidies Received - Capital	62 478 891	62 478 891	30 988 607	-	(30 988 607)	-100%	No capital grants have been recognised as income to date.
Grants and Subsidies Received - Operating	605 092 063	755 368 748	68 666 864	116 938 194	48 271 330	70%	The Equitable Share transfer payments has been recognised as income.
Interest Earned – External Investment	43 179 623	43 179 623	21 478 558	21 753 795	275 237	1%	
Interest Earned – Outstanding Debtors	6 095 910	6 095 910	3 366 823	2 307 752	(1 059 071)	-31%	Less interest is being billed.
Other Revenue	23 591 011	23 591 011	13 550 345	10 142 498	(3 407 846)	-25%	
GIPTN Fare Revenue	104 414 438	104 414 438	39 165 026	28 313 910	(10 851 116)	-28%	Budget to be revised during the adjustments budget as it provides for the roll-out of phase 4 of the GIPTN project.
Capital Contributions	23 612 600	23 612 600	14 264 397	12 070 870	(2 193 527)	-15%	There is a under collection of revenue on the capital contribution for Electricity.
Gain on Disposal of PPE	-	-	-	1 364	1 364	0%	
Total Revenue	2 279 428 521	2 429 705 206	952 473 232	964 014 782	11 541 550	1%	
% of Annual Budget Billed				40%			

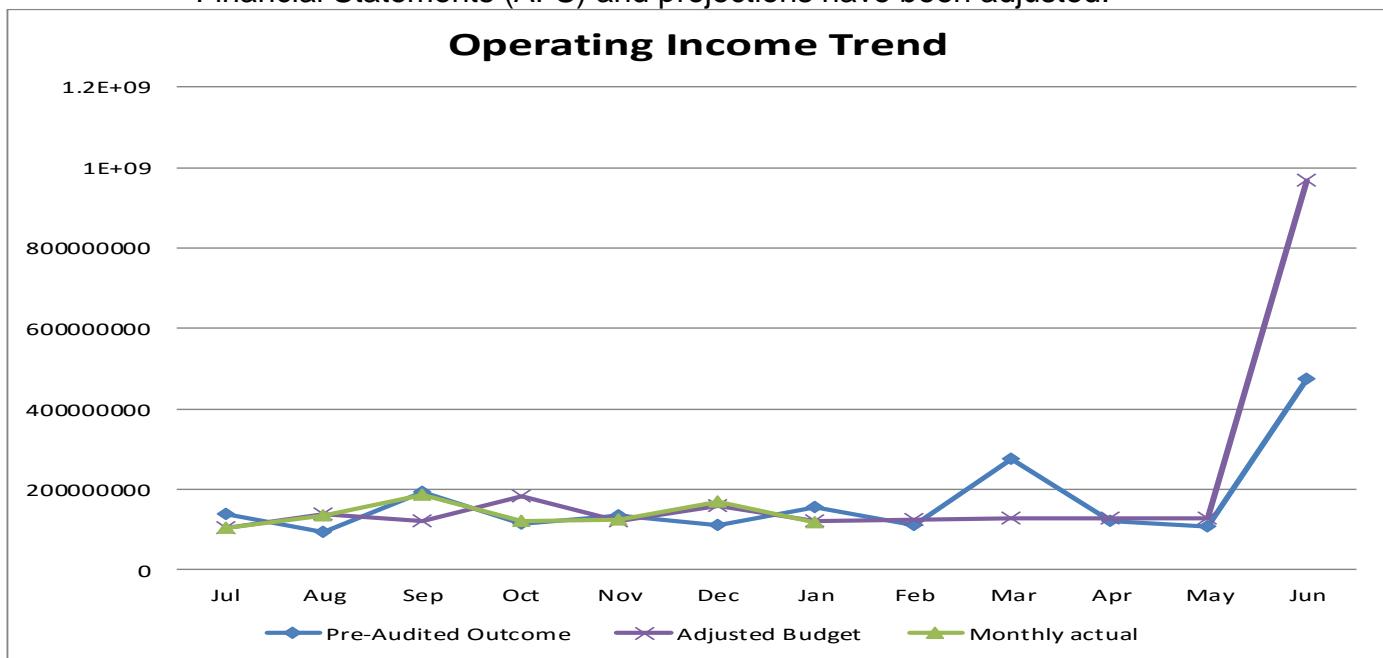
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The following table provides a summary of the revenue trends based on previous year's amounts and current years planned and actual revenue.

WC044 George - Operating income trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								
<u>Monthly income performance trend</u>								
July	137 310	104 827	105 154	105 154	104 827	(327)	-0.3%	4%
August	93 671	137 166	135 162	240 316	241 993	1 677	0.7%	10%
September	193 749	122 787	186 567	426 883	364 780	(62 103)	-17.0%	18%
October	114 322	184 815	122 371	549 254	549 594	340	0.1%	23%
November	134 575	122 943	126 063	675 318	672 538	(2 780)	-0.4%	28%
December	109 666	157 703	170 966	846 284	830 241	(16 043)	-1.9%	35%
January	157 187	122 232	117 731	964 015	952 473	(11 542)	-1.2%	40%
February	112 848	124 323		964 015	1 076 796	112 782	10.5%	40%
March	276 091	127 947		964 015	1 204 744	240 729	20.0%	40%
April	122 768	129 035		964 015	1 333 779	369 764	27.7%	40%
May	107 402	126 792		964 015	1 460 571	496 556	34.0%	40%
June	472 855	969 134		964 015	2 429 705	1 465 690	60.3%	40%
Total Operating Income	2 032 443	2 429 705	964 015					

- The 2018/19 outcome has been updated based on the pre-audited Annual Financial Statements (AFS) and projections have been adjusted.



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Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance	Reasons for variance over/under 10%
Employee Related Costs	597 372 068	599 552 758	334 686 150	310 154 558	(24 531 593)	-7%	The vacancies of two Directors as well as other Municipal Staff is the main reasons for the variance – Projections need to be revised.
Remuneration of Councillors	23 942 803	23 942 803	13 198 520	13 247 753	49 233	0%	
Contracted Services	641 852 316	785 215 931	314 307 646	202 849 857	(111 457 788)	-35%	Variance due to: - Projected expenditure on the Building of Top Structures (Houses) that did not materialised. The projections need to be adjusted during the adjusted budget. - The payment for the Vehicle Operating Company (VOC) was paid late.
Bulk Purchases	498 974 880	498 974 880	268 126 901	262 270 178	(5 856 723)	-2%	There is a decrease in payments to Eskom since the previous year and need to revised as it is projected to under spend.
Operating Leases	18 528 081	18 785 081	10 458 171	6 581 601	(3 876 570)	-37%	The delay of the 4th phase of the GIPTN bus routes has had an impact on the expenditure of the GIPTN – an amount is budgeted for the leasing of buses for the roll-out and included in the projected value.

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance	Reasons for variance over/under 10%
Operational Cost	110 004 660	112 443 060	54 345 020	61 865 524	7 520 503	14%	Variance is due to the SALGA membership that was recognised during October. The expenditure was planned for April 2020 and need to be corrected during the adjustments budget to bring it in line with the recognised expenditure.
Depreciation & Amortisation	162 816 890	162 816 890	94 973 493	94 978 119	4 626	0%	Standard monthly journals are processed to capture the depreciation expenditure.
Loss on Disposal of PPE	674 160	674 160	-	18 122	18 122	0%	
Bad Debts	71 386 200	71 386 200	10 327 774	9 171 012	(1 156 762)	-11%	
Transfers and Subsidies Paid	69 450 380	69 450 380	21 607 567	20 757 924	(849 643)	-4%	
Inventory Consumed	38 860 876	40 897 856	22 207 516	17 978 312	(4 229 204)	-19%	
Interest Expense	36 143 780	36 143 780	21 083 872	17 305 735	(3 778 136)	-18%	
Total Expenditure	2 270 007 094	2 420 283 779	1 165 322 629	1 017 178 695	(148 143 935)	-13%	

% of Annual Budget Spent

42%

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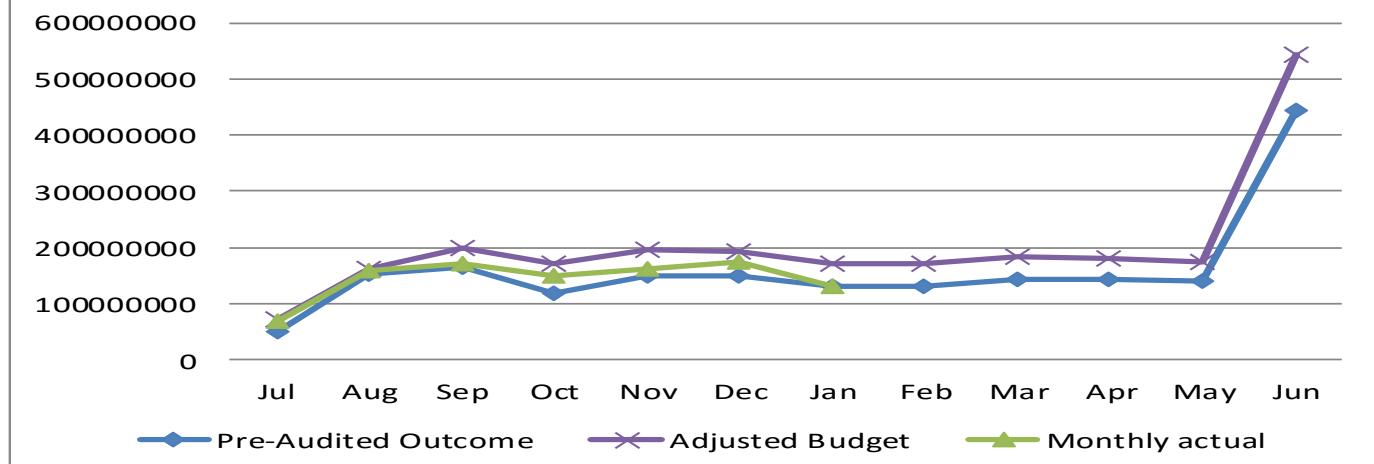
The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Operating expenditure trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	51 107	71 594	68 441	68 441	71 594	3 153	4.4%	3%
August	151 692	163 338	159 192	227 633	234 932	7 300	3.1%	9%
September	164 716	198 489	171 320	398 953	433 421	34 469	8.0%	16%
October	118 483	170 007	150 060	549 012	603 428	54 416	9.0%	23%
November	151 000	197 225	162 298	711 310	800 653	89 343	11.2%	29%
December	149 941	193 687	175 386	886 696	994 340	107 644	10.8%	37%
January	132 524	170 983	130 483	1 017 179	1 165 323	148 144	12.7%	42%
February	132 545	172 199		1 017 179	1 337 521	320 343	24.0%	42%
March	144 226	182 728		1 017 179	1 520 250	503 071	33.1%	42%
April	142 444	181 861		1 017 179	1 702 111	684 932	40.2%	42%
May	141 058	175 385		1 017 179	1 877 495	860 317	45.8%	42%
June	445 427	542 788		1 017 179	2 420 284	1 403 105	58.0%	42%
Total Operating Expenditure	1 925 163	2 420 284	1 017 179					

- The 2018/19 outcome has been updated based on the pre-audited Annual Financial Statements (AFS) and projections have been adjusted.

Operating Expenditure Trend



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Capital expenditure

Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
Municipal Manager	1 881 500	1 881 500	1 123 912	166 655	(957 257)	-85%	The Furniture and Computers at Internal Audit has not been procured yet – vacancies not filled to date. The vehicle for the DMA Administration has ordered but not yet delivered.
Corporate Services	4 315 350	5 608 255	1 154 412	1 267 227	112 815	10%	The following projects are the reasons for the variance: - Nissan Bakkie ordered – awaiting delivery thereof. - Repair Floor: Pacaltsdorp Hall – Contractor on site and project is 95% complete.
Civil Engineering Services	218 767 121	251 229 726	83 036 797	55 456 232	(27 580 565)	-33%	The following projects are the reasons for the variance: - Street Resealing Project – Design phase is completed. Construction to commence on 17 February 2020. - Outeniqua 10ML Additions (WWTW): Civil Work complete. Mechanical Electrical - tender closed, tender adjudication process complete. The budget will be revised during the adjustments budget as the cash flow for the total project has been revised. - Raising Garden Route Dam: Project is complete. - Vehicles ordered – awaiting the delivery thereof.

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
Electro-technical Services	71 837 582	74 671 493	9 462 102	8 197 029	(1 265 073)	-13%	<p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - 2 High mast lights have been procured – busy with the installation thereof. - Energy Efficient Lighting: LED street lights delivered – busy with installation. Replacing of air conditioners complete. Contractor appointed for the replacement of pumps at Eden Pump station – busy with the work. - Refurbish Existing 10MVA Transformer (Protea): The transformer was tested and need to be rewind. Deviation approved for the additional work. Awaiting the appointment of a transformer expert to oversee the rewinding work. - 2 Bakkies ordered – awaiting delivery thereof.
Human Settlements	3 493 000	3 524 050	662 500	145 380	(517 121)	-78%	Vehicles has been ordered – not yet delivered.
Planning & Development	3 264 500	3 323 500	946 850	166 861	(779 989)	-82%	<p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - Bakkies at Planning and LED not yet procured. - Renovations to the 5th Floor – Renovations are completed. Just waiting for the carpeting before the walls can be painted to finish the project. Also, depend on

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
							when Human Settlements will relocate offices.
Community Services	22 184 008	33 180 231	11 368 173	5 084 729	(6 283 444)	-55%	<p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - Upgrading of Parkdene Sport Facilities – Work of contractor not satisfactory. Busy with legal process – considering cancelling the contract. - The MIG funded Sport Projects are behind schedule – these projects will be reprioritised during the adjustments budget. - Upgrading of Gwaiing River Facilities - Awaiting S24 outcome on fine - before development of ablution facilities. Project will be rolled over to 2020/21 as it will not be completed by end June 2020. - Transfer Facility Uniondale – project complete. Savings to be utilise at the Extension of the Transfer Facility in George. - Rehabilitation of Landfill Site – Budget will be taken off during the adjustments budget as spending need to be incurred against the provision that was made during the 2016/17 financial year. The expenditure to date will also be corrected.
Protection Services	17 197 720	21 222 969	5 000 442	6 678 186	1 677 744	34%	Vehicles has been procured ahead of the projected SDBIP.

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
Financial Services	1 831 500	1 831 500	788 574	535 206	(253 368)	-32%	Nissan NP300 DC Bakkie ordered – awaiting delivery thereof.
Total	344 772 281	396 473 224	113 543 762	77 697 505	(35 846 257)	-32%	
% of Annual Budget Spent				20%			

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An amount of R18 831 559 was committed as orders at end of January 2020. If this amount was considered, the spending to date would increase to **24%**.

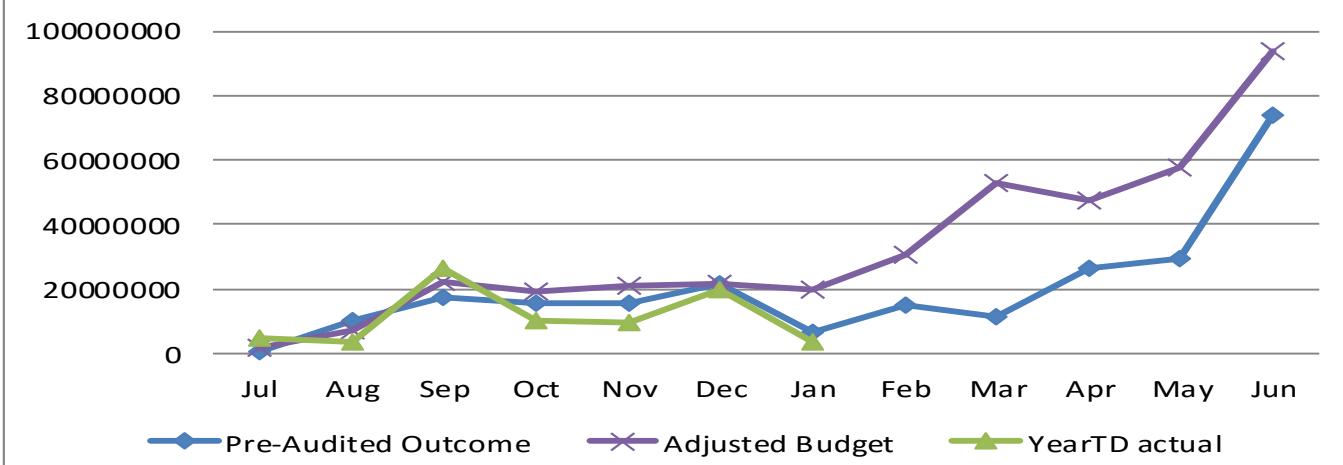
The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Capital expenditure trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
Monthly expenditure performance trend								
July	470	1 977	4 530	4 530	1 977	(2 553)	-129.1%	1%
August	10 100	7 426	3 510	8 040	9 403	1 363	14.5%	2%
September	17 277	21 966	26 515	34 555	31 369	(3 186)	-10.2%	9%
October	15 437	19 359	10 142	44 697	50 728	6 031	11.9%	11%
November	15 387	21 194	9 516	54 213	71 922	17 709	24.6%	14%
December	21 685	21 562	19 836	74 049	93 484	19 434	20.8%	19%
January	6 652	20 060	3 648	77 698	113 544	35 846	31.6%	20%
February	14 937	30 758		77 698	144 302	66 605	46.2%	20%
March	11 516	52 724		77 698	197 027	119 329	60.6%	20%
April	26 578	47 690		77 698	244 717	167 019	68.3%	20%
May	29 242	57 985		77 698	302 701	225 004	74.3%	20%
June	73 956	93 772		77 698	396 473	318 776	80.4%	20%
Total Capital expenditure	243 236	396 473	77 698					

- The 2018/19 outcome has been updated based on the pre-audited Annual Financial Statements (AFS) and projections have been adjusted.

Capital Expenditure Trend



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Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M07 January

Description	2018/19	Budget Year 2019/20							
	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	270 173	279 613	279 613	23 468	182 070	170 319	11 751	7%	279 613
Service charges	933 421	1 036 678	1 036 678	80 923	547 113	570 585	(23 472)	-4%	1 036 678
Investment revenue	46 246	43 180	43 180	2 616	21 754	21 479	275	1%	43 180
Transfers and subsidies	452 233	605 092	755 369	297	116 938	68 667	48 271	70%	755 369
Other own revenue	208 217	252 387	252 387	10 427	96 140	90 436	5 704	6%	252 387
Total Revenue (excluding capital transfers and contributions)	1 910 290	2 216 950	2 367 226	117 731	964 015	921 485	42 530	5%	2 367 226
Employee costs	520 124	597 372	599 553	43 513	310 155	334 686	(24 532)	-7%	599 553
Remuneration of Councillors	22 017	23 943	23 943	1 900	13 248	13 199	49	0%	23 943
Depreciation & asset impairment	142 900	162 817	162 817	27 136	94 978	94 973	5	0%	162 817
Finance charges	42 264	36 144	36 144	-	17 306	21 084	(3 778)	-18%	36 144
Materials and bulk purchases	486 427	537 836	539 873	36 687	280 248	290 334	(10 086)	-3%	539 873
Transfers and subsidies	65 525	69 450	69 450	-	20 758	21 608	(850)	-4%	69 450
Other expenditure	647 407	842 445	988 504	21 181	280 486	389 439	(108 952)	-28%	988 504
Total Expenditure	1 926 665	2 270 007	2 420 284	130 417	1 017 179	1 165 323	(148 144)	-13%	2 420 284
Surplus/(Deficit)	(16 375)	(53 057)	(53 057)	(12 686)	(53 164)	(243 838)	190 674	-78%	(53 057)
Transfers and subsidies - capital (monetary allocation)	122 153	62 479	62 479	-	-	30 989	(30 989)	-100%	62 479
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)	159 685	-75%	9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)	159 685	-75%	9 421
Capital expenditure & funds sources									
Capital expenditure	243 236	344 772	396 473	3 648	77 698	113 544	(35 846)	-32%	396 473
Capital transfers recognised	113 833	61 221	61 221	-	13 661	15 763	(2 103)	-13%	61 221
Borrowing	18 776	144 695	150 004	969	16 377	22 196	(5 819)	-26%	150 004
Internally generated funds	110 627	138 857	185 249	2 679	47 660	75 584	(27 924)	-37%	185 249
Total sources of capital funds	243 236	344 772	396 473	3 648	77 698	113 544	(35 846)	-32%	396 473
Financial position									
Total current assets	875 806	919 816	919 816	-	974 954	-	-	-	919 816
Total non current assets	3 130 836	3 035 024	3 035 024	-	3 113 491	-	-	-	3 035 024
Total current liabilities	393 016	394 006	394 006	-	451 317	-	-	-	394 006
Total non current liabilities	533 010	545 265	545 265	-	533 010	-	-	-	545 265
Community wealth/Equity	3 080 615	3 015 569	3 015 569	-	3 104 119	-	-	-	3 015 569
Cash flows									
Net cash from (used) operating	232 277	156 987	156 987	124 282	242 519	353 172	110 653	31%	156 987
Net cash from (used) investing	(242 917)	(343 282)	(343 282)	(15 160)	(209 663)	(119 959)	89 704	-75%	(343 282)
Net cash from (used) financing	(44 541)	100 654	100 654	(325)	(22 586)	(21 446)	1 141	-5%	100 654
Cash/cash equivalents at the month/year end	562 604	476 962	476 962	-	572 873	774 370	201 497	26%	476 962
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	82 030	7 875	6 216	5 167	5 733	3 652	21 457	108 173	240 303
Creditors Age Analysis									
Total Creditors	61 787	989	13	34	-	-	-	-	62 823

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2.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		352 506	362 868	363 649	27 024	214 770	205 814	8 956	4%	
Executive and council	23	4 678	4 678	—	—	30	87	(57)	-65%	
Finance and administration	352 044	358 190	358 971	27 024	214 740	205 727	9 013	4%	358 971	
Internal audit	439	—	—	—	—	—	—	—	—	
<i>Community and public safety</i>		190 745	258 349	331 030	1 525	16 896	19 674	(2 777)	-14%	
Community and social services	16 959	15 726	16 176	166	5 033	7 393	(2 360)	-32%	16 176	
Sport and recreation	5 132	7 080	7 080	40	403	3 612	(3 209)	-89%	7 080	
Public safety	93 443	73 868	73 868	1 269	9 447	7 772	1 675	22%	73 868	
Housing	75 118	161 595	233 826	48	2 006	857	1 149	134%	233 826	
Health	92	80	80	1	8	40	(32)	-80%	80	
<i>Economic and environmental services</i>		344 080	403 230	479 944	4 517	42 638	53 149	(10 511)	-20%	
Planning and development	11 663	12 336	12 336	372	5 058	6 415	(1 357)	-21%	12 336	
Road transport	332 416	390 893	467 607	4 146	37 579	46 733	(9 154)	-20%	467 607	
Environmental protection	1	2	2	0	2	1	1	91%	2	
<i>Trading services</i>		1 145 076	1 254 923	1 254 923	84 663	689 692	673 806	15 886	2%	
Energy sources	670 326	770 612	770 612	53 968	403 195	420 233	(17 038)	-4%	770 612	
Water management	184 273	185 303	185 303	13 353	100 129	94 683	5 447	6%	185 303	
Waste water management	171 496	172 133	172 133	9 535	101 005	91 678	9 327	10%	172 133	
Waste management	118 981	126 875	126 875	7 807	85 363	67 211	18 151	27%	126 875	
<i>Other</i>	4	36	59	159	1	17	30	(12)	-41%	
Total Revenue - Functional	2	2 032 443	2 279 429	2 429 705	117 731	964 015	952 473	11 542	1%	2 429 705
Expenditure - Functional										
<i>Governance and administration</i>		318 979	367 385	368 925	22 343	182 515	190 829	(8 314)	-4%	
Executive and council	65 252	85 464	85 794	3 895	30 650	34 379	(3 730)	-11%	85 794	
Finance and administration	242 185	268 131	269 671	17 809	144 293	146 730	(2 437)	-2%	269 671	
Internal audit	11 542	13 790	13 460	639	7 572	9 720	(2 148)	-22%	13 460	
<i>Community and public safety</i>		325 094	396 310	467 373	16 405	116 969	193 909	(76 940)	-40%	
Community and social services	50 656	58 314	58 480	3 723	28 583	33 368	(4 785)	-14%	58 480	
Sport and recreation	30 698	29 964	29 629	3 211	18 353	17 076	1 277	7%	29 629	
Public safety	138 989	106 883	105 883	6 232	35 617	37 013	(1 396)	-4%	105 883	
Housing	102 008	197 228	269 459	3 069	32 890	104 294	(71 403)	-68%	269 459	
Health	2 743	3 921	3 921	170	1 525	2 158	(633)	-29%	3 921	
<i>Economic and environmental services</i>		330 864	455 948	533 553	10 225	172 348	201 173	(28 825)	-14%	
Planning and development	27 139	31 763	31 643	1 791	14 592	18 326	(3 734)	-20%	31 643	
Road transport	302 132	421 902	499 284	8 316	156 918	181 561	(24 644)	-14%	499 284	
Environmental protection	1 593	2 283	2 626	118	838	1 285	(447)	-35%	2 626	
<i>Trading services</i>		937 967	1 036 305	1 036 275	80 354	537 659	571 243	(33 584)	-6%	
Energy sources	541 826	632 270	632 240	44 796	329 101	342 070	(12 970)	-4%	632 240	
Water management	112 808	122 025	122 025	9 945	62 271	70 082	(7 811)	-11%	122 025	
Waste water management	169 416	196 554	196 554	19 359	103 513	111 540	(8 026)	-7%	196 554	
Waste management	113 917	85 456	85 456	6 254	42 774	47 551	(4 777)	-10%	85 456	
<i>Other</i>		13 761	14 058	14 158	1 090	7 688	8 169	(481)	-6%	
Total Expenditure - Functional	3	1 926 665	2 270 007	2 420 284	130 417	1 017 179	1 165 323	(148 144)	-13%	2 420 284
Surplus/ (Deficit) for the year		105 778	9 421	9 421	(12 686)	(53 164)	(212 849)	159 685	-75%	9 421

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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2.3 Table C3: Monthly Operating Budget Statement by municipal vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description R thousands	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		2 450	6 523	6 523	4	949	167	782	469.2%	
Vote 2 - Corporate Services		1 680	685	871	8	209	333	(125)	-37.5%	
Vote 3 - Corporate Services		2 806	2 585	2 930	326	1 389	953	436	45.7%	
Vote 4 - Community Services		16 649	14 460	14 660	153	4 425	6 703	(2 279)	-34.0%	
Vote 5 - Community Services		123 591	133 900	133 900	7 835	85 743	70 796	14 947	21.1%	
Vote 6 - Human Settlements		69 659	160 338	232 570	-	1 128	11	1 117	10344.0%	
Vote 7 - Civil Engineering Services		365 806	362 542	372 662	22 888	201 143	186 401	14 741	7.9%	
Vote 8 - Electro-technical Services		672 425	773 291	773 291	53 968	403 195	420 233	(17 038)	-4.1%	
Vote 9 - Financial Services		323 136	327 950	328 450	26 322	205 962	194 610	11 352	5.8%	
Vote 10 - Financial Services		4 861	7 289	7 289	344	2 941	3 706	(765)	-20.6%	
Vote 11 - Planning and Development		28 641	25 525	25 625	467	9 907	14 054	(4 147)	-29.5%	
Vote 12 - Protection Services		420 739	464 167	530 761	5 415	47 025	54 420	(7 394)	-13.6%	
Vote 13 - Protection Services		-	173	173	-	-	87	(87)	-100.0%	
Total Revenue by Vote	2	2 032 443	2 279 429	2 429 705	117 731	964 015	952 473	11 542	1.2%	2 429 705
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		98 535	121 386	121 386	6 266	52 714	56 892	(4 178)	-7.3%	
Vote 2 - Corporate Services		31 797	34 793	35 082	2 449	18 371	20 461	(2 090)	-10.2%	
Vote 3 - Corporate Services		29 124	35 882	36 124	2 305	20 828	17 127	3 701	21.6%	
Vote 4 - Community Services		54 557	63 976	63 346	4 625	32 945	36 602	(3 658)	-10.0%	
Vote 5 - Community Services		130 939	100 576	101 406	8 140	52 818	56 305	(3 487)	-6.2%	
Vote 6 - Human Settlements		95 752	189 313	261 544	2 302	29 070	100 234	(71 165)	-71.0%	
Vote 7 - Civil Engineering Services		305 336	342 667	352 787	30 512	175 479	195 151	(19 672)	-10.1%	
Vote 8 - Electro-technical Services		561 037	656 167	656 167	46 251	340 712	355 999	(15 287)	-4.3%	
Vote 9 - Financial Services		58 620	74 846	75 346	3 632	34 883	40 806	(5 924)	-14.5%	
Vote 10 - Financial Services		32 943	44 994	44 994	3 382	27 262	22 658	4 604	20.3%	
Vote 11 - Planning and Development		61 850	43 977	44 077	2 848	20 766	25 404	(4 638)	-18.3%	
Vote 12 - Protection Services		465 746	560 756	627 350	17 672	211 063	237 307	(26 243)	-11.1%	
Vote 13 - Protection Services		429	675	675	34	269	375	(107)	-28.5%	
Total Expenditure by Vote	2	1 926 665	2 270 007	2 420 284	130 417	1 017 179	1 165 323	(148 144)	-12.7%	2 420 284
Surplus/ (Deficit) for the year	2	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)	159 685	-75.0%	9 421

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

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

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description R thousands	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	270 173	279 613	279 613	23 468	182 070	170 319	11 751	7%	279 613
Service charges - electricity revenue	623 450	723 026	723 026	53 883	382 921	393 207	(10 286)	-3%	723 026
Service charges - water revenue	129 256	127 469	127 469	13 028	68 787	65 464	3 323	5%	127 469
Service charges - sanitation revenue	98 989	101 020	101 020	9 315	63 517	61 145	2 372	4%	101 020
Service charges - refuse revenue	81 727	85 163	85 163	4 698	31 888	50 770	(18 881)	-37%	85 163
Rental of facilities and equipment	3 130	6 183	6 183	96	2 526	3 638	(1 112)	-31%	6 183
Interest earned - external investments	46 246	43 180	43 180	2 616	21 754	21 479	275	1%	43 180
Interest earned - outstanding debtors	4 080	6 096	6 096	363	2 308	3 367	(1 059)	-31%	6 096
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94 581	76 126	76 126	1 385	10 077	8 982	1 095	12%	76 126
Licences and permits	2 322	3 516	3 516	322	1 886	2 047	(162)	-8%	3 516
Agency services	11 140	8 848	8 848	-	7 257	5 422	1 834	34%	8 848
Transfers and subsidies	452 233	605 092	755 369	297	116 938	68 667	48 271	70%	755 369
Other revenue	92 964	151 618	151 618	8 260	72 085	66 980	5 105	8%	151 618
Gains on disposal of PPE	-	-	-	0	1	-	1	0%	-
Total Revenue (excluding capital transfers and contributions)	1 910 290	2 216 950	2 367 226	117 731	964 015	921 485	42 530	5%	2 367 226
Expenditure By Type									
Employee related costs	520 124	597 372	599 553	43 513	310 155	334 686	(24 532)	-7%	599 553
Remuneration of councillors	22 017	23 943	23 943	1 900	13 248	13 199	49	0%	23 943
Debt impairment	97 354	71 386	71 386	348	9 171	10 328	(1 157)	-11%	71 386
Depreciation & asset impairment	142 900	162 817	162 817	27 136	94 978	94 973	5	0%	162 817
Finance charges	42 264	36 144	36 144	-	17 306	21 084	(3 778)	-18%	36 144
Bulk purchases	428 852	498 975	498 975	33 840	262 270	268 127	(5 857)	-2%	498 975
Other materials	57 574	38 861	40 898	2 846	17 978	22 208	(4 229)	-19%	40 898
Contracted services	430 073	641 852	785 252	12 095	202 850	314 308	(111 458)	-35%	785 252
Transfers and subsidies	65 525	69 450	69 450	-	20 758	21 608	(850)	-4%	69 450
Other expenditure	119 270	128 533	131 192	8 786	68 447	64 803	3 644	6%	131 192
Loss on disposal of PPE	709	674	674	(47)	18	-	18	0%	674
Total Expenditure	1 926 665	2 270 007	2 420 284	130 417	1 017 179	1 165 323	(148 144)	-13%	2 420 284
Surplus/(Deficit)	(16 375)	(53 057)	(53 057)	(12 686)	(53 164)	(243 838)	190 674	-78%	(53 057)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122 153	62 479	62 479	-	-	30 989	(30 989)	-100%	62 479
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)			9 421
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)			9 421
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)			9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	105 778	9 421	9 421	(12 686)	(53 164)	(212 849)			9 421

Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policy of the Municipality.

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

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-
Vote 4 - Community Services		954	1 200	1 252	48	120	600	(480)	-80%
Vote 5 - Community Services		9 475	3 500	11 279	-	3 446	4 681	(1 235)	-26%
Vote 6 - Human Settlements		-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering Services		122 630	142 711	153 373	582	44 083	60 930	(16 847)	-28%
Vote 8 - Electro-technical Services		19 587	44 668	46 576	66	2 821	3 708	(887)	-24%
Vote 9 - Financial Services		-	-	-	-	-	-	-	-
Vote 10 - Financial Services		4 082	500	500	-	-	250	(250)	-100%
Vote 11 - Planning and Development		-	-	-	-	-	-	-	-
Vote 12 - Protection Services		-	-	-	-	-	-	-	-
Vote 13 - Protection Services		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	156 729	192 579	212 979	696	50 471	70 170	(19 699)	-28%
Single Year expenditure appropriation	2								
Vote 1 - Office of the Municipal Manager		866	2 198	2 446	-	423	1 230	(807)	-66%
Vote 2 - Corporate Services		1 256	3 762	4 634	224	982	891	91	10%
Vote 3 - Corporate Services		142	237	410	-	29	157	(128)	-81%
Vote 4 - Community Services		2 223	2 936	2 946	95	518	1 524	(1 005)	-66%
Vote 5 - Community Services		8 356	14 548	17 704	17	1 000	4 563	(3 563)	-78%
Vote 6 - Human Settlements		2 007	3 493	3 524	18	145	663	(517)	-78%
Vote 7 - Civil Engineering Services		31 886	76 056	97 857	523	11 373	22 107	(10 733)	-49%
Vote 8 - Electro-technical Services		26 742	27 170	28 095	545	5 376	5 754	(378)	-7%
Vote 9 - Financial Services		236	832	832	248	300	414	(114)	-27%
Vote 10 - Financial Services		976	500	500	-	235	125	110	88%
Vote 11 - Planning and Development		1 283	3 265	3 324	3	167	947	(780)	-82%
Vote 12 - Protection Services		10 519	16 662	20 719	1 279	6 678	4 977	1 701	34%
Vote 13 - Protection Services		16	536	504	-	-	23	(23)	-100%
Total Capital single-year expenditure	4	86 507	152 193	183 494	2 952	27 227	43 374	(16 147)	-37%
Total Capital Expenditure		243 236	344 772	396 473	3 648	77 698	113 544	(35 846)	-32%
									396 473

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

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		9 559	11 488	12 151	378	1 105	3 798	(2 693)	-71%	12 151
Executive and council		564	594	474	—	25	339	(314)	-93%	474
Finance and administration		8 928	10 749	11 532	378	1 051	3 314	(2 263)	-68%	11 532
Internal audit		67	145	145	—	29	145	(116)	-80%	145
<i>Community and public safety</i>		19 270	27 519	33 956	1 480	8 330	10 253	(1 923)	-19%	33 956
Community and social services		3 403	8 242	9 513	260	1 675	2 714	(1 039)	-38%	9 513
Sport and recreation		4 777	8 811	11 319	123	361	3 643	(3 282)	-90%	11 319
Public safety		10 303	8 582	10 755	1 097	5 535	3 677	1 857	51%	10 755
Housing		532	1 766	2 251	—	706	101	605	602%	2 251
Health		255	118	118	—	53	118	(65)	-55%	118
<i>Economic and environmental services</i>		89 733	60 789	71 687	1 028	29 312	36 643	(7 331)	-20%	71 687
Planning and development		535	2 560	2 560	3	104	641	(536)	-84%	2 560
Road transport		89 199	58 229	69 128	1 025	29 207	36 002	(6 795)	-19%	69 128
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		124 525	244 332	277 975	762	38 888	62 544	(23 656)	-38%	277 975
Energy sources		46 330	71 838	74 671	611	8 197	9 462	(1 265)	-13%	74 671
Water management		18 067	77 894	87 719	130	18 792	27 241	(8 449)	-31%	87 719
Waste water management		48 726	84 553	97 397	22	7 807	19 543	(11 736)	-60%	97 397
Waste management		11 402	10 048	18 188	—	4 092	6 298	(2 206)	-35%	18 188
<i>Other</i>		148	645	704	—	62	306	(244)	-80%	704
Total Capital Expenditure - Functional Classification	3	243 236	344 772	396 473	3 648	77 698	113 544	(35 846)	-32%	396 473
Funded by:										
National Government		107 813	54 343	54 343	—	10 626	14 250	(3 624)	-25%	54 343
Provincial Government		6 020	6 878	6 878	—	3 035	1 514	1 521	100%	6 878
District Municipality		—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—	—	—
<i>Transfers recognised - capital</i>		113 833	61 221	61 221	—	13 661	15 763	(2 103)	-13%	61 221
Borrowing	6	18 776	144 695	150 004	969	16 377	22 196	(5 819)	-26%	150 004
Internally generated funds		110 627	138 857	185 249	2 679	47 660	75 584	(27 924)	-37%	185 249
Total Capital Funding		243 236	344 772	396 473	3 648	77 698	113 544	(35 846)	-32%	396 473

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	562 604	574 738	574 738	572 873	574 738
Call investment deposits	-	-	-	133 000	-
Consumer debtors	122 644	160 052	160 052	86 940	160 052
Other debtors	63 763	43 283	43 283	54 661	43 283
Current portion of long-term receivables	229	145	145	(740)	145
Inventory	126 566	141 598	141 598	128 220	141 598
Total current assets	875 806	919 816	919 816	974 954	919 816
Non current assets					
Long-term receivables	508	613	613	442	613
Investments	-	-	-	-	-
Investment property	151 983	152 121	152 121	151 983	152 121
Investments in Associate	-	-	-	-	-
Property, plant and equipment	2 974 338	2 880 814	2 880 814	2 957 059	2 880 814
Biological	-	-	-	-	-
Intangible	2 137	1 475	1 475	2 137	1 475
Other non-current assets	1 871	-	-	1 871	-
Total non current assets	3 130 836	3 035 024	3 035 024	3 113 491	3 035 024
TOTAL ASSETS	4 006 642	3 954 840	3 954 840	4 088 446	3 954 840
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	35 636	41 979	41 979	14 699	41 979
Consumer deposits	27 597	28 798	28 798	29 246	28 798
Trade and other payables	255 760	264 229	264 229	334 883	264 229
Provisions	74 024	59 000	59 000	72 488	59 000
Total current liabilities	393 016	394 006	394 006	451 317	394 006
Non current liabilities					
Borrowing	258 023	318 478	318 478	258 023	318 478
Provisions	274 988	226 787	226 787	274 988	226 787
Total non current liabilities	533 010	545 265	545 265	533 010	545 265
TOTAL LIABILITIES	926 027	939 271	939 271	984 327	939 271
NET ASSETS	3 080 615	3 015 569	3 015 569	3 104 119	3 015 569
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 019 026	2 956 736	2 956 736	3 042 530	2 956 736
Reserves	61 589	58 833	58 833	61 589	58 833
TOTAL COMMUNITY WEALTH/EQUITY	3 080 615	3 015 569	3 015 569	3 104 119	3 015 569

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2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description R thousands	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	264 764	268 428	268 428	24 342	178 702	181 977	(3 275)	-2%	268 428
Service charges	888 247	1 004 850	1 004 850	81 201	586 202	598 125	(11 923)	-2%	1 004 850
Other revenue	113 341	186 786	186 786	32 216	81 891	112 265	(30 373)	-27%	186 786
Government - operating	417 804	611 427	611 427	96 726	312 553	360 153	(47 599)	-13%	611 427
Government - capital	120 716	54 354	54 354	-	29 034	19 305	9 729	50%	54 354
Interest	50 326	49 032	49 032	2 978	24 062	26 992	(2 931)	-11%	49 032
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1 515 764)	(1 912 296)	(1 912 296)	(113 182)	(931 861)	(896 187)	35 674	-4%	(1 912 296)
Finance charges	(41 631)	(36 144)	(36 144)	-	(17 306)	(18 343)	(1 038)	6%	(36 144)
Transfers and Grants	(65 525)	(69 450)	(69 450)	-	(20 758)	(31 115)	(10 357)	33%	(69 450)
NET CASH FROM/(USED) OPERATING ACTIVITIES	232 277	156 987	156 987	124 282	242 519	353 172	110 653	31%	156 987
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	220	1 000	1 000	(11 624)	-	-	-	-	1 000
Decrease (Increase) in non-current debtors	-	25	25	-	-	-	-	-	25
Decrease (increase) other non-current receivables	99	-	-	111	1 034	-	1 034	0%	-
Decrease (increase) in non-current investments	-	-	-	-	(133 000)	-	(133 000)	0%	-
Payments									
Capital assets	(243 236)	(344 307)	(344 307)	(3 648)	(77 698)	(119 959)	(42 262)	35%	(344 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(242 917)	(343 282)	(343 282)	(15 160)	(209 663)	(119 959)	89 704	-75%	(343 282)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	144 695	144 695	-	-	-	-	-	144 695
Increase (decrease) in consumer deposits	429	(2 062)	(2 062)	(325)	(1 650)	(1 767)	117	-7%	(2 062)
Payments									
Repayment of borrowing	(44 969)	(41 979)	(41 979)	-	(20 937)	(19 679)	1 258	-6%	(41 979)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(44 541)	100 654	100 654	(325)	(22 586)	(21 446)	1 141	-5%	100 654
NET INCREASE/ (DECREASE) IN CASH HELD	(55 181)	(85 642)	(85 642)	108 796	10 269	211 766			(85 642)
Cash/cash equivalents at beginning:	617 784	562 604	562 604		562 604	562 604			562 604
Cash/cash equivalents at month/year end:	562 604	476 962	476 962		572 873	774 370			476 962

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 January 2020.

Cash and cash equivalents commitments - 31 January 2020				
	Opening balance (01.07.2019)	Investment	Movement	Closing balance
Repayments of Loans - short term portion	35 636 067	0	-20 936 790	14 699 277
Capital Replacement Reserve	68 803 634	0	-35 589 195	33 214 439
Provision for Rehabilitation of Landfill Site	12 539 187	0	0	12 539 187
Compensation Provision - GIPTN Buy-ins and Buy Outs	76 600 584	-65 000 000	-2 878 711	8 721 873
Unspent External Loans	3 343 289	0	0	3 343 289
Unspent Conditional Grants	33 285 833	-8 000 000	31 840 895	57 126 728
Housing Development Fund	60 321 580	-60 000 000	0	321 580
Trade debtors - deposits	27 596 642	0	1 649 688	29 246 330
Working capital	244 476 920	0	169 183 296	413 660 217
Closing Balance	562 603 736	-133 000 000	143 269 184	572 872 919
Investments (Call deposit)	0	133 000 000	0	133 000 000
Cash and investments available	562 603 736	0	143 269 184	705 872 919

Financial problems or risks facing the municipality:

No financial problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

Monthly Budget Monitoring Report - January 2020

2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description R thousands	Budget Year 2019/20										
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys- 1 Year	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis by Income Source											
Trade and Other Receivables from Exchange Transactions - Water	18 928	3 293	2 847	2 415	2 769	2 056	12 568	61 332	106 210	81 142	224
Trade and Other Receivables from Exchange Transactions - Electricity	32 133	664	445	155	77	70	540	3 050	37 134	3 892	-
Receivables from Non-Exchange Transactions - Property Rates	22 276	1 549	1 017	979	1 384	546	2 413	9 539	39 703	14 861	17
Receivables from Exchange Transactions - Waste Water Management	11 366	1 014	759	611	520	450	1 947	9 752	26 420	13 280	52
Receivables from Exchange Transactions - Waste Management	10 133	919	673	532	453	387	1 644	6 959	21 701	9 976	55
Receivables from Exchange Transactions - Property Rental Debtors	20	7	7	5	5	5	26	49	123	89	7
Interest on Arrear Debtor Accounts	485	90	87	84	113	79	523	8 152	9 613	8 952	28
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	6
Other	(13 311)	339	380	385	412	59	1 794	9 340	(601)	11 991	-
Total by Income Source	82 030	7 875	6 216	5 167	5 733	3 652	21 457	108 173	240 303	144 182	388
2018/19 - totals only	75 787	9 042	6 773	5 434	4 876	4 780	17 353	96 777	220 822	129 220	310
Debtors Age Analysis by Customer Group											
Government	3 294	165	61	234	123	16	17	8	3 917	398	-
Commercial	28 841	452	259	147	169	110	556	5 901	36 435	6 884	-
Households	53 753	7 227	5 867	4 758	5 400	3 505	20 773	101 038	202 320	135 474	388
Other	(3 857)	32	29	28	41	20	111	1 227	(2 369)	1 426	-
Total by Customer Group	82 030	7 875	6 216	5 167	5 733	3 652	21 457	108 173	240 303	144 182	388
											153 363

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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.

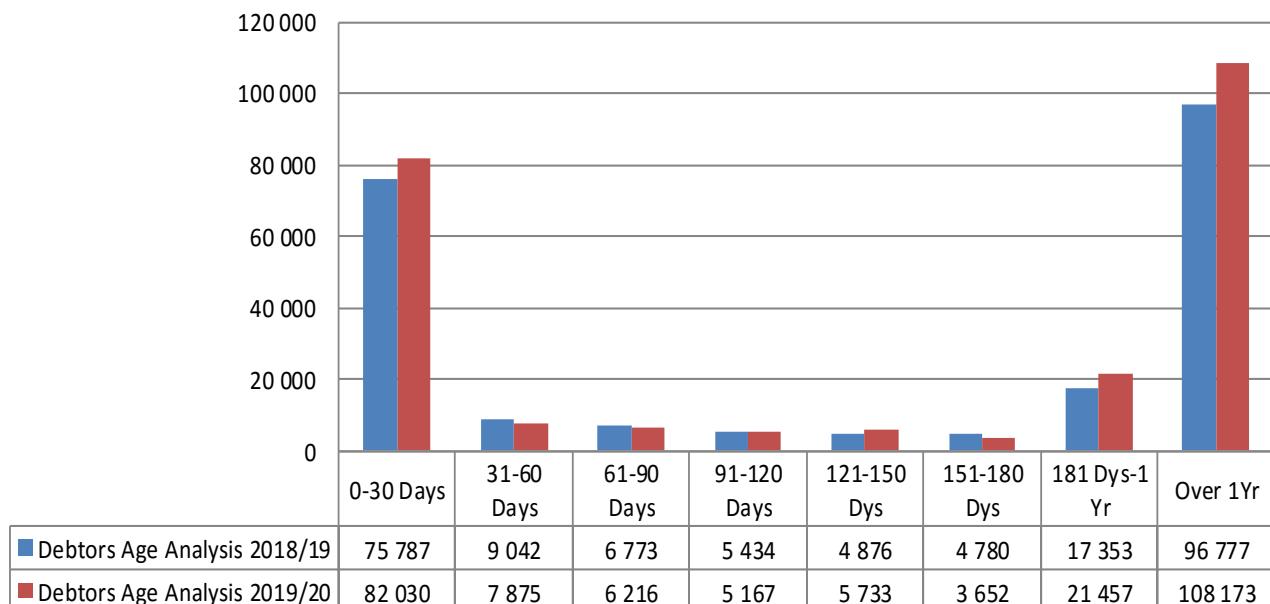
At the end of January 2020, an amount of R240.3 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R144 million outstanding for longer than 90 days. R388 thousand was written off for January 2020 in respect of Indigent households. To date bad debts amounting to R7.5 million has been written off.

The biggest concern is that Indigent households outstanding water debt increases monthly. Council has employed a Team of Plumbers to address water leakages in Indigent households to curb the growing debt.

Most of the debt older than 90days are tied up in legal process.

The following graph compares the debtor's age analysis end of January 2020 to the same period last year:

Debtors Age Analysis by Source



2.8.2 Table SC4: Creditors Age Analysis

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

WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January									
Description R thousands	Budget Year 2019/20								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	
Creditors Age Analysis by Customer Type									
Bulk Electricity	41 272	-	-	-	-	-	-	-	41 272
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	7 003	-	-	-	-	-	-	-	7 003
VAT (output less input)	5 466	-	-	-	-	-	-	-	5 466
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	8 046	989	13	34	-	-	-	-	9 082
Auditor General	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total by Customer Type	61 787	989	13	34	-	-	-	-	62 823
									49 820

Reasons for creditors outstanding longer than 30 days:

- There are disputes on some of the invoices that still need to be resolved; and
- Invoices that has not been signed off by the relevant official for creditors to make the payment in time.

2.8.3 Table SC5: Investment Portfolio

WC044 George - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Nedbank		6 months	Call Deposit	No	Fixed	8	0	0	20.03.2020	60 000	-	-	-	60 000
Nedbank		6 months	Call Deposit	No	Fixed	8	0	0	20.03.2020	8 000	-	-	-	8 000
Nedbank		6 months	Call Deposit	No	Fixed	7.55	0	0	20.12.2019	33 000	-	(33 000)	-	-
Nedbank		6 months	Call Deposit	No	Fixed	8	0	0	20.03.2020	65 000	-	-	-	65 000
TOTAL INVESTMENTS AND INTEREST	2									166 000		(33 000)		133 000

References

2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

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

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

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2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share	1,2	265 264	328 280	328 280	79 874	222 306	222 306	-	328 280	
Finance Management		137 401	149 978	149 978	-	62 491	62 491	-	149 978	
Municipal Systems Improvement		1 550	1 550	1 550	-	1 550	1 550	-	1 550	
EPWP Incentive		-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Management		5 466	5 111	5 111	2 300	3 578	3 578	-	5 111	
Infrastructure Skills Development Grant	3	378	-	-	-	-	-	-	-	
Municipal Infrastructure Grant - PMU		5 897	7 040	7 040	4 000	7 040	7 040	-	7 040	
Public Transport Network Operating Grant		1 532	1 604	1 604	-	1 000	1 000	-	1 604	
Provincial Government:		113 040	162 997	162 997	73 574	146 647	146 647	-	162 997	
Housing		151 494	275 467	412 295	3 336	14 759	14 759	-	412 295	
Proclaimed Roads		33 896	156 872	216 614	-	4 761	4 761	-	216 614	
Local Government Masterplanning Grant		5 168	422	10 542	-	-	-	-	10 542	
Local Government Internship Grant		600	600	600	-	-	-	-	600	
Library Grant		72	-	80	-	-	-	-	80	
Community Development Workers Operating Grant		9 239	9 543	9 743	3 081	9 743	9 743	-	9 743	
Integrated Public Transport Grant		-	-	186	-	-	-	-	186	
Financial Management Capacity Building Grant		101 086	106 747	172 747	-	-	-	-	172 747	
Financial Management Support Grant		-	380	380	-	-	-	-	380	
Thusong Services Centres Grant		755	255	755	255	255	255	-	755	
Development of Sport and Recreation facilities	4	200	200	200	-	-	-	-	200	
Municipal Service Delivery and Capacity Building Grant		228	-	-	-	-	-	-	-	
Municipal Accreditation and Capacity Building Grant		250	-	-	-	-	-	-	-	
Contribution towards acceleration of housing delivery		-	448	448	-	-	-	-	448	
Provide resources for the cycle infrastructure project					10 000				10 000	
District Municipality:					100				100	
[insert description]		-	-	-	-	-	-	-	-	
Other grant providers:		1 045	650	650	-	-	-	-	650	
LGSETA		1 045	650	650	-	-	-	-	650	
Total Operating Transfers and Grants	5	417 804	604 398	741 226	83 210	237 065	237 065	-	741 226	
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		120 585	56 506	56 506	-	27 917	27 917	-	56 506	
Regional Bulk Infrastructure		46 325	38 500	38 500	-	11 911	11 911	-	38 500	
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Management		13 000	10 044	10 044	-	9 044	9 044	-	10 044	
Infrastructure Skills Development		6 510	7 000	7 000	-	6 000	6 000	-	7 000	
Public Transport Infrastructure Grant		115	460	460	-	460	460	-	460	
Provincial Government:		54 635	502	502	-	502	502	-	502	
Housing		-	6 878	6 878	250	1 367	1 367	-	6 878	
Contribution towards acceleration of housing delivery		-	6 628	6 628	-	1 117	1 117	-	6 628	
Library Grant		-	-	-	-	-	-	-	-	
George Integrated Public Transport Network		-	250	250	250	250	250	-	250	
Community Development Workers Capital		-	-	-	-	-	-	-	-	
Fire Service Capacity Building Grant									-	
District Municipality:		-	-	-	-	-	-	-	-	
[insert description]									-	
Other grant providers:		-	-	-	-	-	-	-	-	
Sportfields YDVS: Thembalethu & Pacaltsdorp									-	
Total Capital Transfers and Grants	5	120 585	63 383	63 383	250	29 284	29 284	-	63 383	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	538 389	667 781	804 609	83 460	266 349	266 349	-	804 609	

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

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2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2018/19		Monthly actual	Budget Year 2019/20						
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		266 098	328 280	328 280	3 335	66 083	66 801	(718)	-1.1%		
Local Government Equitable Share		137 401	149 978	149 978	—	—	—	—	149 978		
Finance Management		1 550	1 550	1 550	10	698	700	(2)	-0.4%		
Municipal Systems Improvement		—	—	—	—	—	—	—	—		
EPWP Incentive		5 466	5 111	5 111	339	2 189	2 300	(111)	-4.8%		
Energy Efficiency and Demand Management		378	—	—	—	—	—	—	—		
Infrastructure Skills Development Grant		4 934	7 040	7 040	431	3 380	3 400	(20)	-0.6%		
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604	401	802	401	401	100.0%		
Public Transport Network Operating Grant		114 836	162 997	162 997	2 154	59 015	60 000	(985)	-1.6%		
Provincial Government:		184 660	275 467	412 295	873	90 680	96 955	(6 275)	-6.5%		
Housing		67 902	156 872	216 614	—	10 517	15 000	(4 483)	-29.9%		
Proclaimed Roads		5 168	422	10 542	—	33	50	(17)	-34.6%		
Local Government Masterplanning Grant		7	600	600	—	—	—	—	600		
Local Government Internship Grant		57	—	80	—	—	—	—	80		
Library Grant		9 239	9 543	9 743	842	6 487	6 500	(13)	-0.2%		
Community Development Workers Operating Grant		15	—	186	—	—	—	—	186		
Integrated Public Transport Grant		101 237	106 747	172 747	25	73 138	75 000	(1 862)	-2.5%		
Financial Management Capacity Building Grant		380	380	—	—	—	—	—	380		
Financial Management Support Grant		755	255	755	—	19	25	(6)	-23.4%		
Thusong Services Centres Grant		200	200	200	7	59	60	(1)	-2.0%		
Financial Management Support Grant (Government Support)		80	—	—	—	—	—	—	—		
Municipal Infrastructure Support Grant : Electrical Master Plans		—	—	—	—	—	—	—	—		
Compliance Management System		—	—	—	—	—	—	—	—		
Fire Service Capacity Building Grant		—	—	—	—	—	—	—	—		
Development of Sport and Recreation facilities		—	—	—	—	—	—	—	—		
Municipal Service Delivery and Capacity Building Grant		—	—	—	—	—	—	—	—		
Municipal Accreditation and Capacity Building Grant		—	448	448	—	427	320	107	33.4%		
Contribution towards acceleration of housing delivery		10 000	—	—	—	—	—	—	10 000		
Provide resources for the cycle infrastructure project		100	—	—	—	—	—	—	100		
District Municipality:		—	—	—	—	—	—	—	—		
<i>[insert description]</i>		—	—	—	—	—	—	—	—		
Other grant providers:		1 045	650	650	—	—	—	—	650		
LGSETA		1 045	650	650	—	—	—	—	650		
Total operating expenditure of Transfers and Grants:		451 803	604 398	741 226	4 208	156 763	163 756	(6 993)	-4.3%		
Capital expenditure of Transfers and Grants											
National Government:		116 086	62 864	62 864	—	12 220	14 558	(2 338)	-16.1%		
Municipal Infrastructure Grant (MIG)		36 158	38 500	38 500	—	2 732	5 000	(2 268)	-45.4%		
Regional Bulk Infrastructure		3 090	6 358	6 358	—	6 358	6 358	—	6 358		
Integrated National Electrification Programme		16 476	10 044	10 044	—	647	650	(3)	-0.5%		
Energy Efficiency and Demand Management		7 602	7 000	7 000	—	2 441	2 500	(59)	-2.4%		
Infrastructure Skills Development		103	460	460	—	42	50	(8)	-15.5%		
Public Transport Infrastructure Grant		52 657	502	502	—	—	—	—	502		
Provincial Government:		6 137	6 878	6 878	—	3 035	3 030	5	0.2%		
Housing		5 960	6 628	6 628	—	3 007	3 000	7	0.2%		
Contribution towards acceleration of housing delivery		—	—	—	—	—	—	—	—		
Library Grant		250	250	—	—	28	30	—	250		
George Integrated Public Transport Network		177	—	—	—	—	—	—	—		
District Municipality:		—	—	—	—	—	—	—	—		
<i>0</i>		—	—	—	—	—	—	—	—		
Other grant providers:		93	—	—	—	—	—	—	—		
Sportfields YDVS: Thembalethu & Pacaltsdorp		93	—	—	—	—	—	—	—		
Total capital expenditure of Transfers and Grants		122 316	69 741	69 741	—	15 255	17 588	(2 333)	-13.3%		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		574 119	674 139	810 967	4 208	172 018	181 344	(9 327)	-5.1%		

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2.8.6 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		-	-	-	-	
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Infrastructure Skills Development Grant		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		3 349	-	-	3 349	100.0%
Title Deeds Restoration Grant		2 490	-	-	2 490	100.0%
Local Government Internship Grant		15	-	-	15	100.0%
Integrated Public Transport Grant		593	-	-	593	100.0%
Municipal Service Delivery and Capacity Building Grant		250	-	-	250	100.0%
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
LGSETA		-	-	-	-	
Total operating expenditure of Approved Roll-overs		3 349	-	-	3 349	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Public Transport Infrastructure Grant		-	-	-	-	
0		-	-	-	-	
0		-	-	-	-	
0		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		-	-	-	-	
Fire Service Capacity Building Grant		-	-	-	-	
District Municipality:		-	-	-	-	
0		-	-	-	-	
Other grant providers:		-	-	-	-	
0		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 349	-	-	3 349	100.0%

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2.8.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration R thousands	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 115	15 608	15 608	1 219	8 514	8 423	91	1%	15 608
Pension and UIF Contributions		732	799	799	68	475	520	(45)	-9%	799
Medical Aid Contributions		283	311	311	24	158	192	(33)	-17%	311
Motor Vehicle Allowance		4 760	4 909	4 909	409	2 844	2 807	37	1%	4 909
Cellphone Allowance		2 128	2 317	2 317	180	1 256	1 257	(1)	0%	2 317
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 017	23 943	23 943	1 900	13 248	13 199	49	0%	23 943
% increase	4		8.7%	8.7%						8.7%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	8 197	10 483	10 483	736	5 069	5 936	(867)	-15%	10 483
Pension and UIF Contributions		648	856	856	36	257	487	(230)	-47%	856
Medical Aid Contributions		148	132	132	16	100	77	23	30%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		575	1 891	1 863	-	-	967	(967)	-100%	1 863
Motor Vehicle Allowance		324	360	360	25	176	206	(29)	-14%	360
Cellphone Allowance		92	35	35	7	48	23	25	107%	35
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		129	424	452	7	103	226	(123)	-54%	452
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 113	14 181	14 181	827	5 753	7 921	(2 169)	-27%	14 181
% increase	4		40.2%	40.2%						40.2%
Other Municipal Staff										
Basic Salaries and Wages		300 032	360 438	362 282	26 495	184 947	203 761	(18 814)	-9%	362 282
Pension and UIF Contributions		49 800	71 914	71 914	4 509	31 475	33 547	(2 072)	-6%	71 914
Medical Aid Contributions		38 784	40 105	40 105	2 600	16 420	18 804	(2 385)	-13%	40 105
Overtime		41 737	32 351	32 233	4 897	20 853	17 487	3 366	19%	32 233
Performance Bonus		(1)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		14 870	15 423	15 732	1 238	8 929	9 007	(78)	-1%	15 732
Cellphone Allowance		1 105	1 106	1 266	104	698	648	50	8%	1 266
Housing Allowances		2 125	4 136	4 136	178	1 275	2 266	(991)	-44%	4 136
Other benefits and allowances		47 843	46 432	46 417	2 423	36 752	36 866	(114)	0%	46 417
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		4 671	2 582	2 582	152	1 489	1 491	(2)	0%	2 582
Post-retirement benefit obligations	2	9 044	8 704	8 704	89	1 564	2 887	(1 323)	-46%	8 704
Sub Total - Other Municipal Staff		510 011	583 191	585 371	42 686	304 402	326 765	(22 363)	-7%	585 371
% increase	4		14.3%	14.8%						14.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		542 142	621 315	623 496	45 413	323 402	347 885	(24 482)	-7%	623 496
% increase	4		14.6%	15.0%						15.0%
TOTAL MANAGERS AND STAFF		520 124	597 372	599 553	43 513	310 155	334 686	(24 532)	-7%	599 553

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2.8.8 Overtime table per department

Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Protection Services							
Fire Services	Overtime-Non-Structured	781 350	243 183	78 345	83 889	80 949	538 167
Fire Services	Overtime-Structured	549 190	295 477	88 847	118 304	88 326	253 713
Fire Services	Overtime-Night Shift	1 034 000	770 174	260 386	393 418	116 370	263 826
Hawker Control	Overtime-Non-Structured	672 820	187 770	4 200	50 150	133 420	485 050
Security Services	Overtime-Non-Structured	907 010	780 260	192 737	265 369	322 154	126 750
Security Services	Overtime-Night Shift	60 680	45 420	15 608	22 220	7 591	15 260
Traffic Services	Overtime-Non-Structured	2 454 400	1 562 225	433 549	725 548	403 128	892 175
Traffic Services	Overtime-Non-Structured	167 155	92 549	20 541	51 818	20 191	74 606
Vehicle Registration	Overtime-Non-Structured	157 870	101 481	39 780	47 172	14 529	56 389
Drivers Licence	Overtime-Non-Structured	51 790	47 735	21 937	24 525	1 273	4 055
Vehicle Testing	Overtime-Non-Structured	1 700	11 465	2 095	7 614	1 756	-9 765
Fleet Management	Overtime-Non-Structured	146 790	125 227	39 782	61 930	23 514	21 563
GIPTN - Auxillary Cost	Overtime-Non-Structured	110 986	44 202	13 813	9 988	20 401	66 784
GIPTN - Auxillary Cost	Overtime-Night Shift	-	519	476	43	-	-519
	TOTAL	7 095 741	4 307 687	1 212 096	1 861 988	1 233 602	2 788 054
	% SPENT	61%					

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Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Corporate Services							
Administration	Overtime-Non-Structured	21 640	14 447	1 759	12 688	-	7 193
Client Services	Overtime-Non-Structured	26 230	6 423	2 734	3 689	-	19 807
Civic Centre	Overtime-Non-Structured	218 390	54 959	32 238	18 193	4 527	163 431
Blanco Hall	Overtime-Non-Structured	20 100	-	-	-	-	20 100
Conville Hall	Overtime-Non-Structured	35 440	15 902	8 077	7 825	-	19 538
Thembalethu Hall	Overtime-Non-Structured	7 870	-	-	-	-	7 870
Touwsranten Hall	Overtime-Non-Structured	19 880	7 304	7 304	-	-	12 576
Maintenance	Overtime-Non-Structured	95 460	81 257	26 248	47 655	7 354	14 203
Fencing & Sidings	Overtime-Non-Structured	4 590	37 201	12 491	17 723	6 986	-32 611
	TOTAL	449 600	217 493	90 852	107 774	18 867	232 107
	% SPENT		48%				
Community Services							
Social Services							
Main Library	Overtime-Non-Structured	1 970	-	-	-	-	1 970
Sport Maintenance	Overtime-Non-Structured	90 410	38 556	-	12 402	26 154	51 854
Swimming pool	Overtime-Non-Structured	26 880	15 481	-	4 557	10 924	11 399
Environmental Admin	Overtime-Non-Structured	56 280	62 213	25 732	26 273	10 208	-5 933

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Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Social Services	Overtime-Non-Structured	45 450	73 613	35 484	21 576	16 553	-28 163
Sub-total: Social Services		220 990	189 862	61 216	64 807	63 838	31 128
Community Services							
Cemeteries	Overtime-Non-Structured	210 800	170 292	32 387	54 712	83 193	40 508
Parks & Gardens	Overtime-Non-Structured	366 450	312 554	56 196	107 543	148 815	53 896
Beach Areas	Overtime-Non-Structured	260 030	224 320	31 625	47 296	145 399	35 710
Street Cleansing	Overtime-Non-Structured	255 030	420 785	178 366	153 841	88 578	-165 755
Public Toilets	Overtime-Non-Structured	82 610	159 772	39 051	75 823	44 898	-77 162
Dumping Site	Overtime-Non-Structured	102 280	166 588	41 500	73 720	51 368	-64 308
Refuse Removal	Overtime-Non-Structured	4 467 950	2 481 347	597 591	872 269	1 011 487	1 986 603
Refuse Removal	Overtime-Non-Structured	-	-	-	-	-	-
Sub-total: Community Services		5 745 150	3 935 658	976 716	1 385 204	1 573 737	1 809 492
Total for Directorate		5 966 140	4 125 519	1 037 932	1 450 011	1 637 576	1 840 621
	% SPENT		69%				
Civil Engineering Services							
Sewerage Networks	Overtime-Non-Structured	4 136 770	2 510 700	783 841	1 215 226	511 633	1 626 070
Water Contamination Control	Overtime-Non-Structured	1 491 840	700 284	228 153	326 577	145 555	791 556
Water Contamination Control	Overtime-Structured	135 060	102 515	24 354	44 321	33 840	32 545
Water Contamination Control	Overtime-Night Shift	251 878	119 903	37 414	60 650	21 838	131 975

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Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Laboratory Services	Overtime-Non-Structured	57 060	18 143	-	10 297	7 846	38 917
Laboratory Services	Overtime-Structured	550	-	-	-	-	550
Civil Administration	Overtime-Non-Structured	52 280	43 999	15 672	22 264	6 063	8 281
Streets & Storm Water	Overtime-Non-Structured	1 306 990	803 472	255 456	418 799	129 217	503 518
Water Purification	Overtime-Non-Structured	1 132 730	654 198	198 378	365 188	90 631	478 532
Water Purification	Overtime-Structured	278 820	198 672	57 281	87 960	53 431	80 148
Water Purification	Overtime-Night Shift	332 021	182 399	62 872	91 324	28 203	149 622
Water Distribution	Overtime-Non-Structured	3 253 230	2 175 930	804 387	1 039 198	332 346	1 077 300
	TOTAL	12 429 229	7 510 215	2 467 808	3 681 804	1 360 603	4 919 014
	% SPENT	60%					
Electro-technical Services							
Electricity: Admin	Overtime-Non-Structured	126 540	123 010	48 147	59 646	15 216	3 530
Electricity: Distribution	Overtime-Non-Structured	5 246 860	3 982 122	1 068 250	2 333 767	580 105	1 264 738
Mechanical Workshop	Overtime-Non-Structured	32 570	105 924	24 672	61 797	19 454	-73 354
	TOTAL	5 405 970	4 211 055	1 141 069	2 455 211	614 775	1 194 915
	% SPENT	78%					

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Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Human Settlements							
Housing Administration	Overtime-Non-Structured	735 480	387 253	182 164	192 656	12 434	348 227
Support Services	Overtime-Non-Structured	1 310	-	-	-	-	1 310
	TOTAL	736 790	387 253	182 164	192 656	12 434	349 537
	% SPENT	53%					
Financial Services							
Housing	Overtime-Non-Structured	660	-	-	-	-	660
Credit Control	Overtime-Non-Structured	3 930	-	-	-	-	3 930
Stores	Overtime-Non-Structured	19 570	11 984	3 062	5 615	3 307	7 586
IT Services: Mainframe	Overtime-Non-Structured	-	-1 004	-1 004	-	-	1 004
Income Section	Overtime-Non-Structured	5 900	145	-	145	-	5 755
CFO Office	Overtime-Non-Structured	660	-	-	-	-	660
Supply Chain Management	Overtime-Non-Structured	660	4 790	4 790	-	-	-4 130
Creditors Section	Overtime-Non-Structured	27 490	7 452	-	-	7 452	20 038
Remuneration Section	Overtime-Non-Structured	23 560	-	-	-	-	23 560
ICT	Overtime-Non-Structured	5 240	1 759	-	1 759	-	3 481
	TOTAL	87 670	25 127	6 848	7 519	10 760	62 543
	% SPENT	29%					

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Department Name	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	January Actual	Available
Planning and Development							
Local Economic Development	Overtime-Non-Structured	4 590	-	-	-	-	4 590
IDP / PMS	Overtime-Non-Structured	17 180	-	-	-	-	17 180
Planning	Overtime-Non-Structured	7 870	-	-	-	-	7 870
	TOTAL	29 640	-	-	-	-	29 640
	% SPENT	0%					
Office of the Municipal Manager							
DMA Administration	Overtime-Non-Structured	28 630	10 414	2 626	6 811	978	18 216
Office of the Executive Mayor	Overtime-Non-Structured	3 930	58 503	22 795	28 377	7 331	-54 573
	TOTAL	32 560	68 917	25 421	35 187	8 309	-36 357
	% SPENT	212%					
	GRAND TOTAL	32 233 340	20 853 266	6 164 190	9 792 151	4 896 925	11 380 074
	% SPENT	65%					

Notes:

- An amount of **R20 853 266** has been paid out to date.
- The negative amounts in August is the correction of the overtime paid out in July which relates to June (previous financial year) – the expenditure was written back, through a journal, to reflect the expenditure in the correct financial year.
- Factors that influence overtime:
 - Planned and unplanned maintenance work that cannot be done during working hours; and
 - Meetings that are held after hours.

Monthly Budget Monitoring Report - January 2020

2.8.9 Table SC9: Monthly targets for cash receipts and payments

WC044 George - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description R thousands	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source															
Property rates	20 883	24 117	25 988	25 054	22 323	35 996	24 342	17 064	17 270	15 468	17 186	22 739	268 428	288 561	310 202
Service charges - electricity revenue	31 255	66 948	58 192	97 715	43 587	57 355	57 159	57 927	59 672	52 652	49 142	72 140	703 744	745 451	789 616
Service charges - water revenue	1 779	10 759	9 483	26 334	3 006	14 925	10 099	11 667	11 561	9 735	9 127	3 897	122 370	129 712	137 496
Service charges - sanitation revenue	8 973	9 050	10 859	6 342	8 937	10 699	9 341	6 880	7 244	6 834	7 800	4 020	96 979	105 274	114 223
Service charges - refuse	7 694	1 297	10 466	(2 702)	4 685	7 363	4 602	6 832	6 957	6 466	6 057	22 040	81 756	89 115	97 136
Rental of facilities and equipment	1 584	147	157	285	130	126	95	136	567	1 641	985	329	6 183	6 480	6 808
Interest earned - external investments	3 527	3 729	3 422	2 526	2 621	3 313	2 616	4 461	3 577	3 514	3 788	6 086	43 180	45 352	47 648
Interest earned - outstanding debtors	378	332	391	213	317	314	363	400	593	604	596	1 352	5 852	6 145	6 452
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	1 724	1 185	1 374	1 446	1 417	1 386	1 669	1 496	1 213	1 589	(831)	15 215	16 026	16 840
Licences and permits	305	254	256	323	298	127	322	167	281	361	304	518	3 516	3 695	3 872
Agency services	-	(886)	1 187	2 382	4 574	-	-	(206)	354	278	177	990	8 848	9 291	9 755
Transfer receipts - operating	20 990	1 749	7 074	111 326	21 669	53 020	96 726	10 658	110 438	130 178	-	47 599	611 427	582 326	564 505
Other revenue	7 204	15 941	12 211	(16 839)	5 003	6 213	30 413	15 302	15 103	9 946	16 144	36 381	153 023	205 497	218 423
Cash Receipts by Source	106 119	135 162	140 870	254 332	118 596	190 868	237 464	132 958	235 112	238 890	112 893	217 260	2 120 523	2 232 924	2 322 975
Other Cash Flows by Source															
Transfer receipts - capital	20 990	-	-	3 000	5 044	-	-	4 290	6 101	24 658	-	(9 729)	54 354	62 415	68 919
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	3 400	-	8 224	(11 624)	-	-	-	-	1 000	1 000	1 000	1 000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	144 695	144 695	126 635	92 005
Increase in consumer deposits	-	-	(837)	55	(331)	(212)	(325)	(267)	(46)	(27)	(22)	(50)	(2 062)	864	1 186
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	25	25	(37)	(17)
Receipt of non-current receivables	-	-	-	908	20	(6)	111	-	-	-	-	(1 034)	-	-	-
Change in non-current investments	-	-	-	(166 000)	-	33 000	-	-	-	-	-	133 000	-	-	-
Total Cash Receipts by Source	127 109	135 162	140 033	95 696	123 329	231 874	225 626	136 980	241 167	263 521	112 871	485 167	2 318 535	2 423 801	2 486 068

Monthly Budget Monitoring Report - January 2020

2.8.9 Table SC9: Monthly targets for cash receipts and payments (continue)

WC044 George - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description R thousands	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Cash Payments by Type																
Employee related costs	39 933	38 126	44 339	38 818	64 391	40 999	43 513	43 055	45 324	46 014	49 523	76 344	570 381	609 529	656 298	
Remuneration of councillors	1 864	1 872	1 675	2 136	1 900	1 900	1 900	2 681	2 059	1 911	1 916	958	22 773	24 367	26 073	
Interest paid	–	1	–	(1)	–	17 306	–	–	–	–	–	–	18 838	36 144	33 816	34 260
Bulk purchases - Electricity	–	62 455	52 825	42 160	35 985	35 005	33 840	32 041	30 137	31 705	34 127	108 696	498 975	533 885	571 239	
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other materials	469	2 648	1 495	4 961	2 538	3 021	2 157	1 414	6 923	13 847	12 462	(10 079)	41 857	42 089	44 564	
Contracted services	6 994	31 562	23 179	44 376	35 719	48 923	12 095	21 925	103 394	85 128	172 323	63 344	648 963	672 360	647 592	
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Grants and subsidies paid - other	1 002	–	1 712	4 531	–	13 513	–	3 770	332	5 800	8 391	30 399	69 450	91 968	100 716	
General expenses	9 921	4 937	60 813	58 377	(72 787)	45 147	19 676	13 937	6 888	7 439	5 740	(30 743)	129 347	125 883	138 469	
Cash Payments by Type	60 184	141 602	186 037	195 359	67 746	205 815	113 182	118 824	195 058	191 845	284 483	257 756	2 017 890	2 133 898	2 219 211	
Other Cash Flows/Payments by Type																
Capital assets	4 530	1 800	12 929	25 439	9 516	19 836	3 648	51 646	21 908	68 861	40 686	83 508	344 307	381 030	350 218	
Repayment of borrowing	–	–	–	(0)	0	20 937	–	–	–	–	–	21 042	41 979	46 588	57 335	
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Cash Payments by Type	64 714	143 402	198 967	220 797	77 262	246 588	116 830	170 470	216 967	260 706	325 169	362 306	2 404 177	2 561 516	2 626 764	
NET INCREASE/(DECREASE) IN CASH HELD	62 395	(8 240)	(58 934)	(125 101)	46 067	(14 714)	108 796	(33 489)	24 201	2 815	(212 298)	122 861	(85 642)	(137 715)	(140 696)	
Cash/cash equivalents at the month/year beginning:	562 604	624 999	616 759	557 825	432 724	478 791	464 077	572 873	539 383	563 584	566 399	354 101	562 604	476 962	339 247	
Cash/cash equivalents at the month/year end:	624 999	616 759	557 825	432 724	478 791	464 077	572 873	539 383	563 584	566 399	354 101	476 962	476 962	339 247	198 551	

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

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2.8.10 Deviations – January 2020

SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIER
Office of the Municipal Manager						
Consultant for new lift	Clinkscates Maughan Brown	80 500,00	20190705045201	Municipal Offices	Exceptional case and impossible to follow the official procurement process. Open process was followed with no response	
Investigation: Allegations of Misconduct	Raubenheimers	rates	20190705045315	Legal advice	Impossible to follow the official procurement process. Source direct quotations from suppliers	JJ Gautlett Duchame Bruwer Reynolds Regan Brown S Lourens Nexus Mazars BCHC SNG
Corporate Services						
Repair Aircon in Council chambers	Cooling CO	56 819,19	20170705033421	Maintenance of equipment	Impossible to follow the official procurement process. Strip and quote	
Repair motor	Electrical pro	3 305,59	20190705033421	Maintenance of equipment	Impossible to follow the official procurement process. Strip and quote	

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SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIER
Additional work on faulty motor	Pre-pro Engineering	6 836,75	20190705033421	Maintenance of equipment	Impossible to follow the procurement process. Strip and quote	
Planning and Development						
Attend ITB Berlin	SA Tourism	80 990,00	20190705045335	Event Promotors	Sole suppliers	
India Road Show	SA Tourism	14 000,00	20190705045335	Event Promotors	Sole suppliers	
Protection Services						
Repair burst water pipe	H2O plumbers	2 438,00	20160623020422	Maintenance of Buildings and Facilities	Impossible to follow the official procurement process. The pipe need to be repaired immediately to prevent further damages.	
Tow in services	BAT Salvages	2 800,00	10754201450000	Maintenance of unspecified assets	Emergency	
Nanotech Timers	AFSOL	103 500,00	20170705033457	Maintenance of unspecified assets	Impossible to follow the official procurement process.AFSOL install the AFC equipment	
Civil Engineering Services						
Repair Huber drum screen	Huber Technology	93 541,00	20160623018978	Maintenance of equipment	Sole suppliers	
Repair Hansen Floating aerator	Transmission gear services	140 930,20	20160623018978	Maintenance of equipment	Sole suppliers	

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SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIER
Repair Huber secondary settling tank	Huber Technology	6 877,00	20160623018978	Maintenance of equipment	Sole suppliers	
Repairs to chlorine system	Ultra Water	8 032,75	20170705033425	Maintenance of equipment	Emergency	
Repairs and service of equipment	Spectrum Communication	11 228,60 94 558,75 31 270,80	20170705033492	Maintenance of unspecified assets	Impossible to follow the official procurement process. Spectrum is the sole supplier of this system.	
Electro-technical Services						
Electrical Connection	Eskom	18 794,60	20160623017016	Maintenance of Building and Facilities	Sole suppliers	
Repairs to equipment	Verotest	4 160,01	1033340	Elec material	Sole suppliers	
Repairs to equipment	Verotest	3 151,00	1033340	Elec material	Sole suppliers	
	TOTAL	763 734,24				

2.8.11 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

January 2020

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE R
January 2020		OPENING BALANCE			5 673.67
01 01 2020	Interest Received		22.51		
		CLOSING BALANCE			5 696.18

Monthly Budget Monitoring Report - January 2020

QUALITY CERTIFICATE

I, **TREVOR BOTHA**, the municipal manager of **GEORGE MUNICIPALITY** (name of municipality), hereby certify that –

(mark as appropriate)



The monthly budget statement

For the month of **January 2020** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **TREVOR BOTHA**

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

Signature



Date .. 14.02.2020