

Monthly Budget Monitoring Report

November 2019



Monthly Budget Monitoring Report - November 2019

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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.

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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 November 2019.

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 December 2019

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 November 2019.
- (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	2 279 429	2 270 007
Plan to Date (SDBIP)	71 922	672 538	800 653
Actual	54 213	675 318	711 310
Variance to SDBIP	-17 709	2 780	-89 343
% Variance to SDBIP	-25%	0%	-11%
% of Adjusted budget 19/20	14%	30%	31%
% of Adjusted budget 18/19	13%	32%	33%

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Operating Revenue by sources

<u>Revenue by Source</u>	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	127 974 562	135 270 861	7 296 299	6%	Supplementary Valuations are being done on a continuous basis which has increased the billed income to date and is anticipated to be more than the total budget. The budget need to be revised to make provision for this additional income.
Service Charges - Electricity	723 026 230	723 026 230	275 514 131	271 776 104	(3 738 027)	-1%	
Service Charges - Water	127 469 170	127 469 170	43 761 948	43 364 357	(397 592)	-1%	Stage 2B water restrictions is still in place and consumption has therefor declined.
Service Charges - Sewerage	101 019 867	101 019 867	44 174 343	45 189 804	1 015 461	2%	Supplementary Valuations are being done on a continuous basis which has increased the billed income to date and is anticipated to be more than the total budget. The budget need to be revised to make provision for this additional income.
Service Charges – Refuse Removal	85 162 937	85 162 937	36 617 875	38 069 522	1 451 646	4%	
Fines, Penalties and Forfeits	76 125 676	76 125 676	7 028 394	7 275 287	246 893	4%	
Licences or Permits	3 515 785	3 515 785	1 455 982	1 436 833	(19 149)	-1%	
Income for Agency Services	8 848 100	8 848 100	3 475 263	7 256 557	3 781 294	109%	The projected value of the agency fee need to be

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<u>Revenue by Source</u>	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
							adjusted to bring it in line with the actual fees.
Rent of Facilities and Equipment	6 183 220	6 183 220	2 886 891	2 310 174	(576 717)	-20%	
Grants and Subsidies Received - Capital	62 478 891	62 478 891	-	-	-	0%	
Grants and Subsidies Received - Operating	605 092 063	605 092 063	66 988 010	66 648 545	(339 464)	-1%	
Interest Earned – External Investment	43 179 623	43 179 623	17 424 860	15 824 742	(1 600 118)	-9%	
Interest Earned – Outstanding Debtors	6 095 910	6 095 910	2 306 929	1 631 317	(675 613)	-29%	
Other Revenue	23 591 011	23 591 011	9 653 321	8 322 600	(1 330 720)	-14%	
GIPTN Fare Revenue	104 414 438	104 414 438	22 750 127	20 153 800	(2 596 327)	-11%	The budget for ticket sales 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	10 525 119	10 786 641	261 522	2%	
Gain on Disposal of PPE	-	-	-	382	382	0%	
Total Revenue	2 279 428 521	2 279 428 521	672 537 755	675 317 525	2 779 770	0%	
% of Annual Budget Billed				30%			

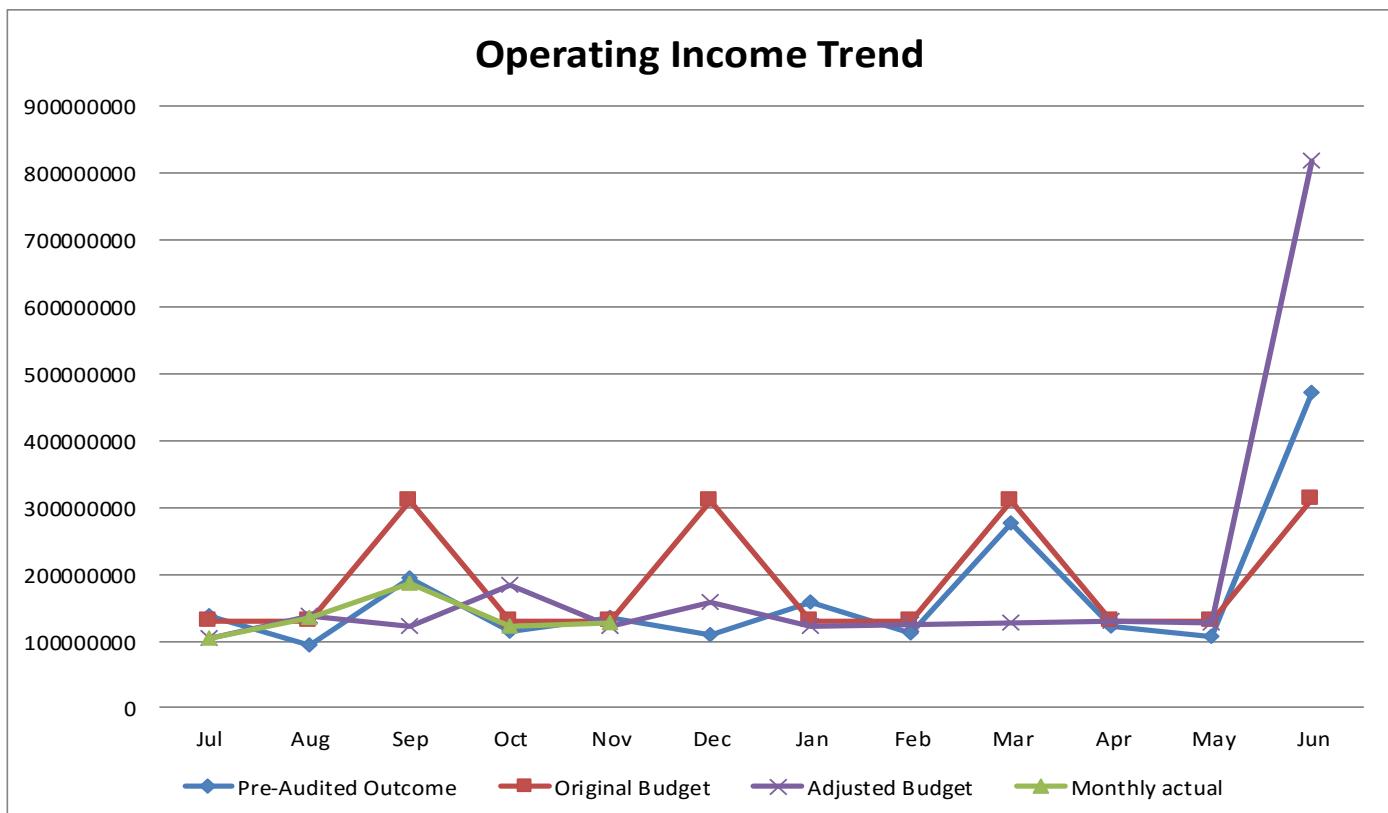
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The following table provides a summary of the revenue trends based on previous year's amounts and current years planned and actual revenue.

WC044 George - Operating income trend

Month R thousands	2018/19 Pre-Audited Outcome	Budget Year 2019/20								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget	
Monthly income performance trend										
July	137 310	129 842	104 827	105 154	105 154	104 827	(327)	-0.3%	5%	
August	93 671	129 842	137 166	135 162	240 316	241 993	1 677	0.7%	11%	
September	193 749	309 629	122 787	186 567	426 883	364 780	(62 103)	-17.0%	19%	
October	114 322	129 842	184 815	122 371	549 254	549 594	340	0.1%	24%	
November	134 575	129 842	122 943	126 063	675 318	672 538	(2 780)	-0.4%	30%	
December	109 666	309 629	157 703		675 318	830 241	154 923	18.7%	30%	
January	157 187	129 842	122 232		675 318	952 473	277 156	29.1%	30%	
February	112 848	129 842	124 323		675 318	1 076 796	401 479	37.3%	30%	
March	276 091	309 629	127 947		675 318	1 204 744	529 426	43.9%	30%	
April	122 768	129 842	129 035		675 318	1 333 779	658 461	49.4%	30%	
May	107 402	129 842	126 792		675 318	1 460 571	785 254	53.8%	30%	
June	472 855	311 804	818 857		675 318	2 279 429	1 604 111	70.4%	30%	
Total Operating Income	2 032 443	2 279 429	2 279 429	675 318						

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



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Operating expenditure by type

<u>Expenditure by Type</u>	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	599 646 008	241 944 311	225 642 743	(16 301 568)	-7%	The vacancies of two Directors as well as other Municipal Staff is the main reasons for the variance.
Remuneration of Councillors	23 942 803	23 942 803	9 413 635	9 447 308	33 673	0%	
Contracted Services	641 852 316	638 719 666	204 992 932	141 831 139	(63 161 792)	-31%	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.
Bulk Purchases	498 974 880	498 974 880	198 198 914	193 424 769	(4 774 145)	-2%	There is a decrease in payments to Eskom since the previous year the same time.
Operating Leases	18 528 081	18 937 081	7 290 040	3 860 292	(3 429 749)	-47%	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
Operational Cost	110 004 660	110 991 390	35 247 010	41 499 155	6 252 145	18%	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.

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<u>Expenditure by Type</u>	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance	Reasons for variance over/under 10%
Depreciation and Amortisation	162 816 890	162 816 890	67 836 275	67 841 891	5 616	0%	Standard journals are being processed monthly to account for the expenditure.
Loss on Disposal of PPE	674 160	674 160	-	-	-	0%	
Bad Debts	71 386 200	71 386 200	9 771 299	8 406 812	(1 364 487)	-14%	Less debt has been written off to date compared to the planned expenditure.
Transfers and Subsidies Paid	69 450 380	69 450 380	12 024 087	7 244 923	(4 779 164)	-40%	The bulk of the amount is payments that are being made to Province for services rendered regarding the GIPTN implementation. The projections need to be revised to reflect the correct spending pattern.
Inventory Consumed	38 860 876	38 323 856	13 934 708	12 111 181	(1 823 528)	-13%	An order of R2 million has been placed for chemicals that still need to be delivered.
Interest Expense	36 143 780	36 143 780	-	-	-	0%	
Total Expenditure	2 270 007 094	2 270 007 094	800 653 212	711 310 214	(89 342 997)	-11%	

% of Annual Budget Spent

31%

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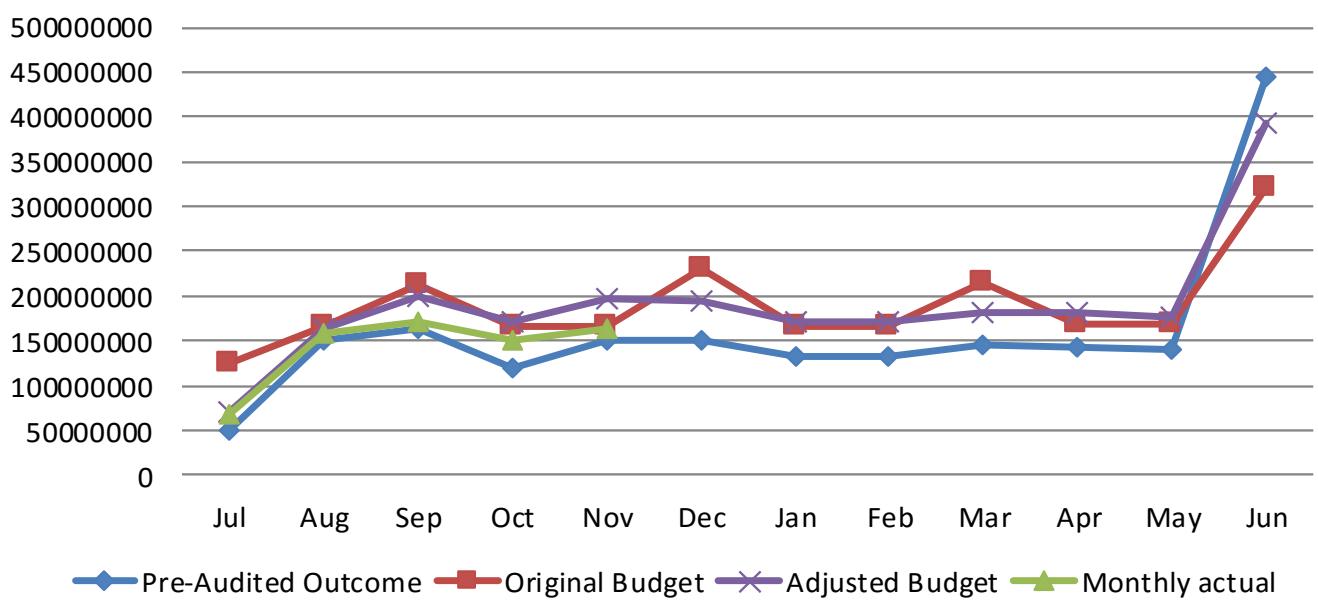
The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Operating expenditure trend

Month R thousands	2018/19 Pre-Audited Outcome	Budget Year 2019/20								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget	
Monthly expenditure performance trend										
July	51 107	124 589	71 594	68 441	68 441	71 594	3 153	4.4%	3%	
August	151 692	166 023	163 338	159 192	227 633	234 932	7 300	3.1%	10%	
September	164 716	212 094	198 489	171 320	398 953	433 421	34 469	8.0%	18%	
October	118 483	166 023	170 007	150 060	549 012	603 428	54 416	9.0%	24%	
November	151 000	166 173	197 225	162 298	711 310	800 653	89 343	11.2%	31%	
December	149 941	231 821	193 687		711 310	994 340	283 030	28.5%	31%	
January	132 524	166 023	170 983		711 310	1 165 323	454 012	39.0%	31%	
February	132 545	166 023	172 199		711 310	1 337 521	626 211	46.8%	31%	
March	144 226	214 094	182 728		711 310	1 520 250	808 939	53.2%	31%	
April	142 444	168 023	181 861		711 310	1 702 111	990 801	58.2%	31%	
May	141 058	168 023	175 385		711 310	1 877 495	1 166 185	62.1%	31%	
June	445 427	321 097	392 512		711 310	2 270 007	1 558 697	68.7%	31%	
Total Operating Expenditure	1 925 163	2 270 007	2 270 007	711 310						

- The 2018/19 outcome has been updated based on the pre-audited Annual Financial Statements (AFS).
- 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	881 500	552 580	166 655	(385 925)	-70%	The Furniture and Computers at Internal Audit has not been procured yet – vacancies not filled to date.
Corporate Services	4 315 350	5 608 255	815 580	438 542	(377 038)	-46%	The following projects are the reasons for the variance: - Bakkie ordered – awaiting delivery thereof. - Repair Ceiling: Blanco Hall – Preferred bidder identified. Awaiting the signing of contract.
Civil Engineering Services	218 767 121	251 229 726	53 062 821	40 341 241	(12 721 580)	-24%	The following projects are the reasons for the variance: - Outeniqua 10ML Additions (WWTW): Civil Work complete. Mechanical Electrical - tender completed, busy with the evaluation process. - Raising Garden Route Dam: Project has reached practical completion.
Electro-technical Services	71 837 582	74 671 493	7 831 086	5 681 825	(2 149 261)	-27%	The following projects are the reasons for the variance: - 2 High mast lights have been ordered – awaiting delivery. - Energy Efficient Lighting: Orders placed for lights. Replacing air conditioners complete. Contractor appointed for the replacement of pumps at Eden Pump station. - Refurbish Existing 10MVA Transformer (Protea): The transformer was tested and need

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
							to be rewind. Deviation approved for the additional work. Awaiting the appointment of a transformer expert to oversee the rewinding work.
Human Settlements	3 493 000	3 524 050	380 500	108 647	(271 853)	-71%	The Isiseko Crèche Fencing project is behind schedule. Projections need to be revised during the adjustments budget.
Planning & Development	3 264 500	3 323 500	426 350	152 344	(274 006)	-64%	Renovations to the 5 th Floor – Renovations are completed. Just waiting for the carpeting before the walls can be painted to finish the project. Also, depend on when Human Settlements will relocate offices.
Community Services	22 184 008	33 180 231	4 319 937	4 299 523	(20 414)	0%	
Protection Services	17 197 720	21 222 969	4 142 649	2 748 527	(1 394 122)	-34%	The following projects are the reasons for the variance: - Kleinkrantz Fire Station – Building Plans completed. Consultant will be appointment. - Upgrade George Fire Station – Tender in process
Financial Services	1 831 500	1 831 500	390 410	276 002	(114 408)	-29%	Laptops and Desktops has been procured.
Total	344 772 281	396 473 224	71 921 913	54 213 307	(17 708 606)	-25%	
% of Annual Budget Spent				14%			

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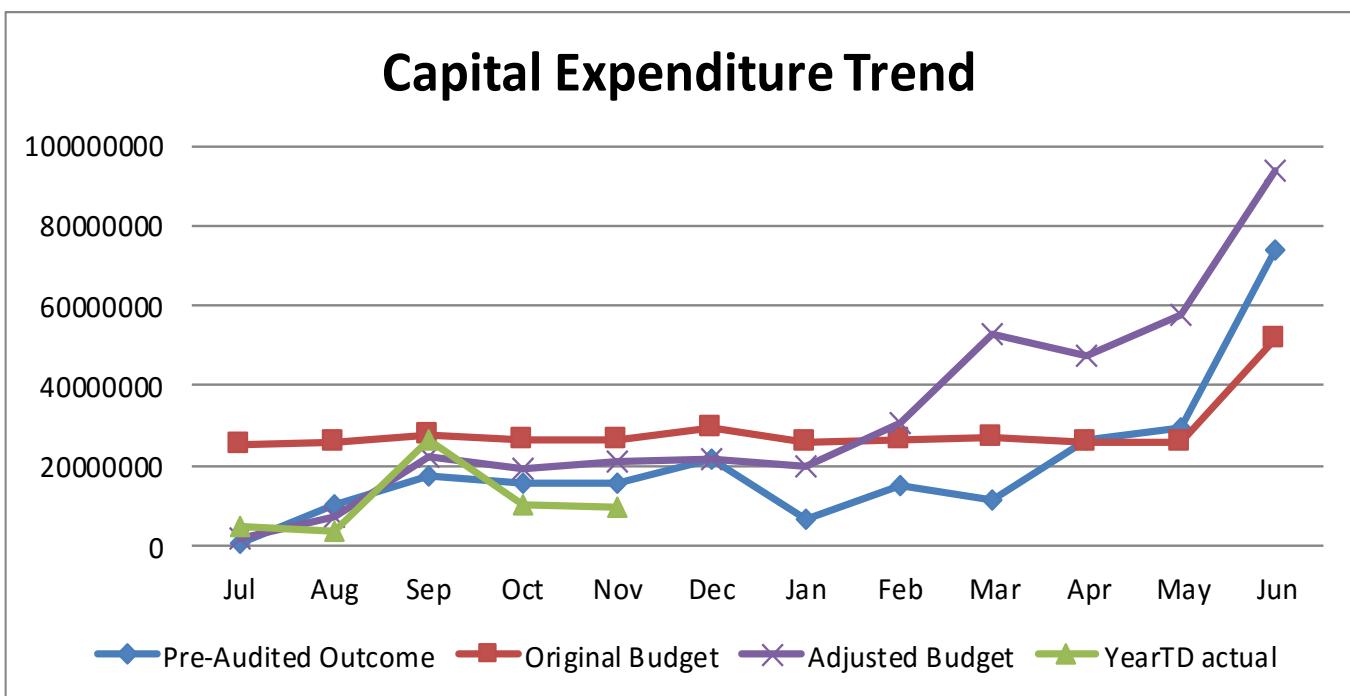
An amount of R14 596 630 was committed as orders at end of November 2019. If this amount was considered, the spending to date would increase to **17%**.

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	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget	
R thousands											
Monthly expenditure performance trend											
July	470	25 524	1 977	4 530	4 530	1 977	(2 553)	-129.1%	1%		
August	10 100	25 576	7 426	3 510	8 040	9 403	1 363	14.5%	2%		
September	17 277	27 482	21 966	26 515	34 555	31 369	(3 186)	-10.2%	9%		
October	15 437	26 257	19 359	10 142	44 697	50 728	6 031	11.9%	11%		
November	15 387	26 641	21 194	9 516	54 213	71 922	17 709	24.6%	14%		
December	21 685	29 604	21 562		54 213	93 484	39 270	42.0%	14%		
January	6 652	26 024	20 060		54 213	113 544	59 330	52.3%	14%		
February	14 937	26 679	30 758		54 213	144 302	90 089	62.4%	14%		
March	11 516	27 167	52 724		54 213	197 027	142 813	72.5%	14%		
April	26 578	26 074	47 690		54 213	244 717	190 503	77.8%	14%		
May	29 242	26 074	57 985		54 213	302 701	248 488	82.1%	14%		
June	73 956	51 671	93 772		54 213	396 473	342 260	86.3%	14%		
Total Capital expenditure	243 236	344 772	396 473	54 213							

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



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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 - M05 November

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	23 605	135 271	127 975	7 296	6%	279 613
Service charges	933 421	1 036 678	1 036 678	81 977	382 922	400 068	(17 146)	-4%	1 036 678
Investment revenue	46 246	43 180	43 180	2 621	15 825	17 425	(1 600)	-9%	43 180
Transfers and subsidies	452 163	605 092	605 092	946	66 649	66 988	(339)	-1%	605 092
Other own revenue	208 217	252 387	252 387	16 915	74 651	60 082	14 569	24%	252 387
Total Revenue (excluding capital transfers and contributions)	1 910 220	2 216 950	2 216 950	126 063	675 318	672 538	2 780	0%	2 216 950
Employee costs	518 623	597 372	599 646	64 426	225 643	241 944	(16 302)	-7%	599 646
Remuneration of Councillors	22 017	23 943	23 943	1 900	9 447	9 414	34	0%	23 943
Depreciation & asset impairment	142 900	162 817	162 817	13 568	67 842	67 836	6	0%	162 817
Finance charges	42 264	36 144	36 144	-	-	-	-	-	36 144
Materials and bulk purchases	486 427	537 836	537 299	38 522	205 536	212 134	(6 598)	-3%	537 299
Transfers and subsidies	65 525	69 450	69 450	-	7 245	12 024	(4 779)	-40%	69 450
Other expenditure	647 407	842 445	840 708	43 881	195 597	257 301	(61 704)	-24%	840 708
Total Expenditure	1 925 163	2 270 007	2 270 007	162 298	711 310	800 653	(89 343)	-11%	2 270 007
Surplus/(Deficit)	(14 943)	(53 057)	(53 057)	(36 235)	(35 993)	(128 115)	92 123	-72%	(53 057)
Transfers and subsidies - capital (monetary allocation)	122 223	62 479	62 479	-	-	-	-	-	62 479
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)	92 123	-72%	9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)	92 123	-72%	9 421
Capital expenditure & funds sources									
Capital expenditure	243 236	344 772	396 473	9 516	54 213	71 922	(17 709)	-25%	396 473
Capital transfers recognised	113 833	61 221	61 221	3 124	12 611	12 016	595	5%	61 221
Borrowing	18 776	144 695	150 004	1 014	11 983	13 629	(1 645)	-12%	150 004
Internally generated funds	110 627	138 857	185 249	5 379	29 619	46 277	(16 658)	-36%	185 249
Total sources of capital funds	243 236	344 772	396 473	9 516	54 213	71 922	(17 709)	-25%	396 473
Financial position									
Total current assets	875 806	919 816	919 816		938 705				919 816
Total non current assets	3 130 836	3 035 024	3 035 024		3 117 160				3 035 024
Total current liabilities	391 515	394 006	394 006		371 461				394 006
Total non current liabilities	533 010	545 265	545 265		533 010				545 265
Community wealth/Equity	3 082 117	3 015 569	3 015 569		3 151 394				3 015 569
Cash flows									
Net cash from (used) operating	232 277	156 987	156 987	55 894	133 184	319 749	186 565	58%	156 987
Net cash from (used) investing	(242 917)	(343 282)	(343 282)	(9 496)	(215 885)	(78 205)	137 679	-176%	(343 282)
Net cash from (used) financing	(44 541)	100 654	100 654	(331)	(1 113)	(1 631)	(519)	32%	100 654
Cash/cash equivalents at the month/year end	562 604	476 962	476 962	-	478 791	802 516	323 725	40%	476 962
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	83 109	7 838	7 481	4 314	4 505	3 877	20 982	104 165	236 270
Creditors Age Analysis									
Total Creditors	61 437	22	40	-	-	-	-	-	61 499

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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) - M05 November

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	362 868	26 952	159 753	155 571	4 182	3%	
Executive and council		23	4 678	4 678	13	13	52	(39)	-75%	
Finance and administration		352 044	358 190	358 190	26 939	159 740	155 518	4 222	3%	
Internal audit		439	-	-	-	-	-	-	-	
<i>Community and public safety</i>		190 745	258 349	258 349	2 660	12 720	12 726	(6)	0%	
Community and social services		16 959	15 726	15 726	1 097	4 752	5 272	(519)	-10%	
Sport and recreation		5 132	7 080	7 080	20	315	504	(189)	-37%	
Public safety		93 443	73 868	73 868	1 383	6 859	6 238	622	10%	
Housing		75 118	161 595	161 595	157	787	689	99	14%	
Health		92	80	80	3	6	24	(19)	-76%	
<i>Economic and environmental services</i>		344 080	403 230	403 230	9 567	33 223	32 433	790	2%	
Planning and development		11 663	12 336	12 336	776	4 296	4 682	(385)	-8%	
Road transport		332 416	390 893	390 893	8 791	28 926	27 750	1 176	4%	
Environmental protection		1	2	2	0	0	1	(0)	-28%	
<i>Trading services</i>		1 145 076	1 254 923	1 254 923	86 869	469 605	471 790	(2 186)	0%	
Energy sources		670 326	770 612	770 612	56 990	283 862	293 227	(9 365)	-3%	
Water management		184 273	185 303	185 303	12 343	61 988	62 380	(392)	-1%	
Waste water management		171 496	172 133	172 133	9 768	67 495	63 368	4 127	7%	
Waste management		118 981	126 875	126 875	7 767	56 260	52 815	3 445	7%	
<i>Other</i>	4	36	59	59	15	17	18	(1)	-7%	
Total Revenue - Functional	2	2 032 443	2 279 429	2 279 429	126 063	675 318	672 538	2 780	0%	2 279 429
Expenditure - Functional										
<i>Governance and administration</i>		318 407	367 385	367 696	32 172	134 007	133 095	912	1%	
Executive and council		65 198	85 464	85 794	4 871	22 349	24 225	(1 875)	-8%	
Finance and administration		241 667	268 131	268 442	25 408	107 332	102 166	5 166	5%	
Internal audit		11 542	13 790	13 460	1 893	4 326	6 704	(2 378)	-35%	
<i>Community and public safety</i>		324 780	396 310	395 208	20 936	83 293	128 537	(45 244)	-35%	
Community and social services		50 591	58 314	58 235	5 605	19 845	22 539	(2 694)	-12%	
Sport and recreation		30 687	29 964	29 379	2 884	11 779	11 190	589	5%	
Public safety		138 803	106 883	106 445	6 773	24 694	26 135	(1 441)	-6%	
Housing		101 956	197 228	197 228	5 404	26 018	67 219	(41 201)	-61%	
Health		2 743	3 921	3 921	269	956	1 453	(497)	-34%	
<i>Economic and environmental services</i>		330 710	455 948	456 770	28 061	111 509	132 551	(21 042)	-16%	
Planning and development		26 989	31 763	31 793	2 968	10 962	12 933	(1 971)	-15%	
Road transport		302 127	421 902	422 340	24 938	99 930	118 729	(18 799)	-16%	
Environmental protection		1 593	2 283	2 637	155	617	888	(272)	-31%	
<i>Trading services</i>		937 533	1 036 305	1 036 275	79 630	377 066	400 642	(23 576)	-6%	
Energy sources		541 742	632 270	632 240	47 263	236 146	245 313	(9 166)	-4%	
Water management		112 684	122 025	122 025	9 841	41 776	46 509	(4 733)	-10%	
Waste water management		169 275	196 554	196 554	16 064	69 358	76 344	(6 986)	-9%	
Waste management		113 831	85 456	85 456	6 462	29 785	32 476	(2 690)	-8%	
<i>Other</i>		13 734	14 058	14 058	1 498	5 436	5 829	(393)	-7%	
Total Expenditure - Functional	3	1 925 163	2 270 007	2 270 007	162 298	711 310	800 653	(89 343)	-11%	2 270 007
Surplus/ (Deficit) for the year		107 280	9 421	9 421	(36 235)	(35 993)	(128 115)	92 123	-72%	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 Abattoirs, 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) - M05 November

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 %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		2 450	6 523	6 523	16	22	101	(79)	-77.9%	6 523
Vote 2 - Corporate Services		1 680	685	685	28	177	235	(58)	-24.8%	685
Vote 3 - Corporate Services		2 806	2 585	2 585	21	1 050	744	306	41.1%	2 585
Vote 4 - Community Services		16 649	14 460	14 460	1 064	4 174	4 748	(574)	-12.1%	14 460
Vote 5 - Community Services		123 591	133 900	133 900	7 787	56 575	53 302	3 273	6.1%	133 900
Vote 6 - Human Settlements		69 659	160 338	160 338	-	-	6	(6)	-100.0%	160 338
Vote 7 - Civil Engineering Services		365 806	362 542	362 542	22 114	129 488	125 773	3 716	3.0%	362 542
Vote 8 - Electro-technical Services		672 425	773 291	773 291	56 990	283 862	293 227	(9 365)	-3.2%	773 291
Vote 9 - Financial Services		323 136	327 950	327 950	26 589	152 809	147 423	5 387	3.7%	327 950
Vote 10 - Financial Services		4 861	7 289	7 289	486	2 324	2 622	(299)	-11.4%	7 289
Vote 11 - Planning and Development		28 641	25 525	25 525	795	9 050	10 368	(1 318)	-12.7%	25 525
Vote 12 - Protection Services		420 739	464 167	464 167	10 175	35 786	33 937	1 849	5.4%	464 167
Vote 13 - Protection Services		-	173	173	-	-	52	(52)	-100.0%	173
Total Revenue by Vote	2	2 032 443	2 279 429	2 279 429	126 063	675 318	672 538	2 780	0.4%	2 279 429
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		98 478	121 386	121 386	10 258	37 420	39 981	(2 561)	-6.4%	121 386
Vote 2 - Corporate Services		31 749	34 793	34 896	3 848	12 415	13 744	(1 329)	-9.7%	34 896
Vote 3 - Corporate Services		29 072	35 882	35 779	2 924	16 345	12 233	4 112	33.6%	35 779
Vote 4 - Community Services		54 474	63 976	63 423	6 266	23 548	25 625	(2 078)	-8.1%	63 423
Vote 5 - Community Services		130 849	100 576	101 130	7 900	35 993	38 052	(2 059)	-5.4%	101 130
Vote 6 - Human Settlements		95 688	189 313	189 313	4 795	23 723	64 440	(40 717)	-63.2%	189 313
Vote 7 - Civil Engineering Services		305 038	342 667	342 667	27 720	118 182	132 187	(14 005)	-10.6%	342 667
Vote 8 - Electro-technical Services		560 953	656 167	656 167	49 668	244 825	255 271	(10 447)	-4.1%	656 167
Vote 9 - Financial Services		58 437	74 846	74 846	6 791	25 457	26 862	(1 405)	-5.2%	74 846
Vote 10 - Financial Services		32 891	44 994	44 994	2 856	20 404	15 820	4 584	29.0%	44 994
Vote 11 - Planning and Development		61 626	43 977	43 977	4 016	15 311	17 973	(2 662)	-14.8%	43 977
Vote 12 - Protection Services		465 480	560 756	560 756	35 199	137 494	158 205	(20 711)	-13.1%	560 756
Vote 13 - Protection Services		429	675	675	55	193	259	(65)	-25.2%	675
Total Expenditure by Vote	2	1 925 163	2 270 007	2 270 007	162 298	711 310	800 653	(89 343)	-11.2%	2 270 007
Surplus/ (Deficit) for the year	2	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)	92 123	-71.9%	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) - M05 November

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	23 605	135 271	127 975	7 296	6%	279 613
Service charges - electricity revenue	623 450	723 026	723 026	56 324	271 776	275 514	(3 738)	-1%	723 026
Service charges - water revenue	129 256	127 469	127 469	11 926	43 364	43 762	(398)	-1%	127 469
Service charges - sanitation revenue	98 989	101 020	101 020	9 155	45 190	44 174	1 015	2%	101 020
Service charges - refuse revenue	81 727	85 163	85 163	4 571	22 592	36 618	(14 026)	-38%	85 163
Rental of facilities and equipment	3 130	6 183	6 183	130	2 304	2 887	(583)	-20%	6 183
Interest earned - external investments	46 246	43 180	43 180	2 621	15 825	17 425	(1 600)	-9%	43 180
Interest earned - outstanding debtors	4 080	6 096	6 096	317	1 631	2 307	(676)	-29%	6 096
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94 581	76 126	76 126	1 446	7 275	7 028	247	4%	76 126
Licences and permits	2 322	3 516	3 516	298	1 437	1 456	(19)	-1%	3 516
Agency services	11 140	8 848	8 848	4 574	7 257	3 475	3 781	109%	8 848
Transfers and subsidies	452 163	605 092	605 092	946	66 649	66 988	(339)	-1%	605 092
Other revenue	92 964	151 618	151 618	10 148	54 747	42 929	11 819	28%	151 618
Gains on disposal of PPE	-	-	-	0	0	-	0	0%	-
Total Revenue (excluding capital transfers and contributions)	1 910 220	2 216 950	2 216 950	126 063	675 318	672 538	2 780	0%	2 216 950
Expenditure By Type									
Employee related costs	518 623	597 372	599 646	64 426	225 643	241 944	(16 302)	-7%	599 646
Remuneration of councillors	22 017	23 943	23 943	1 900	9 447	9 414	34	0%	23 943
Debt impairment	97 354	71 386	71 386	1 561	8 407	9 771	(1 364)	-14%	71 386
Depreciation & asset impairment	142 900	162 817	162 817	13 568	67 842	67 836	6	0%	162 817
Finance charges	42 264	36 144	36 144	-	-	-	-	-	36 144
Bulk purchases	428 852	498 975	498 975	35 985	193 425	198 199	(4 774)	-2%	498 975
Other materials	57 574	38 861	38 324	2 538	12 111	13 935	(1 824)	-13%	38 324
Contracted services	430 073	641 852	638 720	35 719	141 831	204 993	(63 162)	-31%	638 720
Transfers and subsidies	65 525	69 450	69 450	-	7 245	12 024	(4 779)	-40%	69 450
Other expenditure	119 270	128 533	129 928	6 601	45 359	42 537	2 822	7%	129 928
Loss on disposal of PPE	709	674	674	-	-	-	-	-	674
Total Expenditure	1 925 163	2 270 007	2 270 007	162 298	711 310	800 653	(89 343)	-11%	2 270 007
Surplus/(Deficit)	(14 943)	(53 057)	(53 057)	(36 235)	(35 993)	(128 115)	92 123	-72%	(53 057)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122 223	62 479	62 479	-	-	-	-	-	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	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)			9 421
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)			9 421
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)			9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 280	9 421	9 421	(36 235)	(35 993)	(128 115)			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) - M05 November

Vote Description	Ref	2018/19 Audited Outcome	Budget Year 2019/20							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	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	-	50	300	(250)	-83%	1 252
Vote 5 - Community Services		9 475	3 500	11 279	216	3 161	1 988	1 174	59%	11 279
Vote 6 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering Services		122 630	142 711	152 758	6 349	34 558	41 453	(6 896)	-17%	152 758
Vote 8 - Electro-technical Services		19 587	44 668	46 576	328	2 755	2 968	(213)	-7%	46 576
Vote 9 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 10 - Financial Services		4 082	500	500	-	-	-	-	-	500
Vote 11 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 12 - Protection Services		-	-	-	-	-	-	-	-	-
Vote 13 - Protection Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	156 729	192 579	212 364	6 893	40 524	46 709	(6 184)	-13%	212 364
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Office of the Municipal Manager		866	2 198	2 566	3	167	655	(489)	-75%	2 566
Vote 2 - Corporate Services		1 256	3 762	4 687	243	412	606	(194)	-32%	4 687
Vote 3 - Corporate Services		142	237	237	10	27	107	(80)	-75%	237
Vote 4 - Community Services		2 223	2 936	2 936	178	340	686	(345)	-50%	2 936
Vote 5 - Community Services		8 356	14 548	17 714	189	747	1 347	(599)	-45%	17 714
Vote 6 - Human Settlements		2 007	3 493	3 524	25	109	381	(272)	-71%	3 524
Vote 7 - Civil Engineering Services		31 886	76 056	98 472	1 231	5 784	11 609	(5 826)	-50%	98 472
Vote 8 - Electro-technical Services		26 742	27 170	28 095	372	2 927	4 863	(1 937)	-40%	28 095
Vote 9 - Financial Services		236	832	832	8	41	265	(225)	-85%	832
Vote 10 - Financial Services		976	500	500	-	235	125	110	88%	500
Vote 11 - Planning and Development		1 283	3 265	3 324	-	152	426	(274)	-64%	3 324
Vote 12 - Protection Services		10 519	16 662	20 699	362	2 749	4 120	(1 371)	-33%	20 699
Vote 13 - Protection Services		16	536	524	-	-	23	(23)	-100%	524
Total Capital single-year expenditure	4	86 507	152 193	184 109	2 623	13 689	25 213	(11 524)	-46%	184 109
Total Capital Expenditure		243 236	344 772	396 473	9 516	54 213	71 922	(17 709)	-25%	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) - M05 November

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										
Governance and administration		9 559	11 488	11 968	94	665	1 922	(1 257)	-65%	11 968
Executive and council		564	594	594	—	25	328	(303)	-92%	594
Finance and administration		8 928	10 749	11 229	94	611	1 449	(838)	-58%	11 229
Internal audit		67	145	145	—	29	145	(116)	-80%	145
Community and public safety		17 990	27 519	34 103	679	3 488	5 733	(2 246)	-39%	34 103
Community and social services		3 403	8 242	9 586	406	737	1 470	(733)	-50%	9 586
Sport and recreation		4 777	8 811	11 329	28	206	887	(681)	-77%	11 329
Public safety		9 022	8 582	10 719	227	2 110	3 170	(1 060)	-33%	10 719
Housing		532	1 766	2 351	18	410	89	321	363%	2 351
Health		255	118	118	—	25	118	(93)	-79%	118
Economic and environmental services		91 014	60 789	71 723	3 084	24 430	27 716	(3 287)	-12%	71 723
Planning and development		535	2 560	2 560	—	100	363	(264)	-73%	2 560
Road transport		90 479	58 229	69 164	3 084	24 330	27 353	(3 023)	-11%	69 164
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		124 525	244 332	277 975	5 659	25 578	36 487	(10 909)	-30%	277 975
Energy sources		46 330	71 838	74 671	700	5 682	7 831	(2 149)	-27%	74 671
Water management		18 067	77 894	87 719	1 853	10 878	16 051	(5 173)	-32%	87 719
Waste water management		48 726	84 553	97 397	2 778	5 415	9 931	(4 516)	-45%	97 397
Waste management		11 402	10 048	18 188	328	3 604	2 674	930	35%	18 188
Other		148	645	704	—	53	63	(10)	-17%	704
Total Capital Expenditure - Functional Classification	3	243 236	344 772	396 473	9 516	54 213	71 922	(17 709)	-25%	396 473
Funded by:										
National Government		107 813	54 343	54 343	2 468	10 417	10 502	(85)	-1%	54 343
Provincial Government		6 020	6 878	6 878	655	2 194	1 514	680	45%	6 878
District Municipality		—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		113 833	61 221	61 221	3 124	12 611	12 016	595	5%	61 221
Borrowing	6	18 776	144 695	150 004	1 014	11 983	13 629	(1 645)	-12%	150 004
Internally generated funds		110 627	138 857	185 249	5 379	29 619	46 277	(16 658)	-36%	185 249
Total Capital Funding		243 236	344 772	396 473	9 516	54 213	71 922	(17 709)	-25%	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 - M05 November

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	478 791	574 738
Call investment deposits	-	-	-	166 000	-
Consumer debtors	122 644	160 052	160 052	107 594	160 052
Other debtors	63 763	43 283	43 283	60 296	43 283
Current portion of long-term receivables	229	145	145	(652)	145
Inventory	126 566	141 598	141 598	126 676	141 598
Total current assets	875 806	919 816	919 816	938 705	919 816
Non current assets					
Long-term receivables	508	613	613	459	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	2 960 711	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	3 117 160	3 035 024
TOTAL ASSETS	4 006 642	3 954 840	3 954 840	4 055 865	3 954 840
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	35 636	41 979	41 979	35 636	41 979
Consumer deposits	27 597	28 798	28 798	28 709	28 798
Trade and other payables	255 760	264 229	264 229	234 628	264 229
Provisions	72 522	59 000	59 000	72 488	59 000
Total current liabilities	391 515	394 006	394 006	371 461	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	924 525	939 271	939 271	904 472	939 271
NET ASSETS	3 082 117	3 015 569	3 015 569	3 151 394	3 015 569
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 020 528	2 956 736	2 956 736	3 089 805	2 956 736
Reserves	61 589	58 833	58 833	61 589	58 833
TOTAL COMMUNITY WEALTH/EQUITY	3 082 117	3 015 569	3 015 569	3 151 394	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 - M05 November

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	264 764	268 428	268 428	22 323	118 364	150 330	(31 966)	-21%	268 428
Service charges	888 247	1 004 850	1 004 850	60 215	414 659	433 538	(18 879)	-4%	1 004 850
Other revenue	113 341	186 786	186 786	11 451	41 792	85 328	(43 536)	-51%	186 786
Government - operating	417 804	611 427	611 427	21 669	162 807	277 932	(115 125)	-41%	611 427
Government - capital	120 716	54 354	54 354	5 044	29 034	15 004	14 030	94%	54 354
Interest	50 326	49 032	49 032	2 938	17 456	18 282	(826)	-5%	49 032
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1 515 764)	(1 912 296)	(1 912 296)	(67 746)	(643 683)	(646 150)	(2 466)	0%	(1 912 296)
Finance charges	(41 631)	(36 144)	(36 144)	-	-	-	-	-	(36 144)
Transfers and Grants	(65 525)	(69 450)	(69 450)	-	(7 245)	(14 515)	(7 270)	50%	(69 450)
NET CASH FROM/(USED) OPERATING ACTIVITIES	232 277	156 987	156 987	55 894	133 184	319 749	186 565	58%	156 987
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	220	1 000	1 000	-	3 400	-	3 400	#DIV/0!	1 000
Decrease (Increase) in non-current debtors	-	25	25	-	-	-	-	-	25
Decrease (increase) other non-current receivables	99	-	-	20	929	-	929	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	(166 000)	-	(166 000)	#DIV/0!	-
Payments									
Capital assets	(243 236)	(344 307)	(344 307)	(9 516)	(54 213)	(78 205)	(23 992)	31%	(344 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(242 917)	(343 282)	(343 282)	(9 496)	(215 885)	(78 205)	137 679	-176%	(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)	(331)	(1 113)	(1 631)	519	-32%	(2 062)
Payments									
Repayment of borrowing	(44 969)	(41 979)	(41 979)	(0)	(0)	-	0	#DIV/0!	(41 979)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(44 541)	100 654	100 654	(331)	(1 113)	(1 631)	(519)	32%	100 654
NET INCREASE/ (DECREASE) IN CASH HELD	(55 181)	(85 642)	(85 642)	46 067	(83 813)	239 912			(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		478 791	802 516			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 November 2019.

Cash and cash equivalents commitments - 30 November 2019				
	Opening balance (01.07.2019)	Investment	Movement	Closing balance
Repayments of Loans - short term portion	35 636 067	-33 000 000	0	2 636 067
Capital Replacement Reserve	68 803 634		-18 832 467	49 971 167
Provision for Rehabilitation of Landfill Site	12 539 187		0	12 539 187
Compensation Provision - GIPTN Buy-ins and Buy Outs	76 600 584	-65 000 000	-2 259 075	9 341 509
Unspent External Loans	3 343 289		0	3 343 289
Unspent Conditional Grants	33 285 833	-8 000 000	494 340	25 780 173
Housing Development Fund	60 321 580	-60 000 000	0	321 580
Trade debtors - deposits	27 596 642		1 112 721	28 709 363
Working capital	244 476 920		101 671 489	346 148 409
Closing Balance	562 603 736	-166 000 000	82 187 007	478 790 743
Investments (Call deposit)	0	166 000 000	0	166 000 000
Cash and investments available	562 603 736	0	82 187 007	644 790 743

An amount of R166 million has been invested as call deposits during September 2019. The table below provides a breakdown of the call deposit at end of November 2019:

Start Date	End Date	Term (months)	Interest Rate	Institution	Amount
20.09.2019	20.03.2020	6	8.00%	Nedbank	60 000 000
20.09.2019	20.03.2020	6	8.00%	Nedbank	8 000 000
20.09.2019	20.12.2019	3	7.55%	Nedbank	33 000 000
20.09.2019	20.03.2020	6	8.00%	Nedbank	65 000 000
Total of Call Deposits					166 000 000

Financial problems or risks facing the municipality:

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

2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description R thousands	Budget Year 2019/20											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	18 398	2 836	3 036	2 226	2 170	2 351	12 178	58 790	101 985	77 715	652	85 211	
Trade and Other Receivables from Exchange Transactions - Electricity	34 219	677	498	118	121	110	435	3 030	39 207	3 813	12	7 483	
Receivables from Non-exchange Transactions - Property Rates	22 463	1 914	2 034	763	618	526	2 593	9 329	40 241	13 829	97	16 662	
Receivables from Exchange Transactions - Waste Water Management	11 459	1 014	700	567	459	409	1 929	9 388	25 924	12 750	398	18 338	
Receivables from Exchange Transactions - Waste Management	10 136	862	625	496	416	345	1 589	6 671	21 140	9 517	351	15 086	
Receivables from Exchange Transactions - Property Rental Debtors	25	5	5	5	5	5	25	42	115	81	–	613	
Interest on Arrear Debtor Accounts	510	82	96	71	79	78	507	7 863	9 287	8 599	186	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	52	–	
Other	(14 101)	447	487	69	637	53	1 727	9 053	(1 629)	11 539	–	9 970	
Total By Income Source	83 109	7 838	7 481	4 314	4 505	3 877	20 982	104 165	236 270	137 842	1 749	153 363	
2017/18 - totals only	76 867	7 606	6 320	6 135	3 688	3 345	18 029	92 541	214 530	123 738	1 449	–	
Debtors Age Analysis By Customer Group													
Government	5 298	546	211	76	6	3	14	6	6 160	106	–	–	
Commercial	28 780	647	235	129	145	136	480	5 859	36 411	6 748	–	9 758	
Households	53 845	6 617	6 995	4 089	4 332	3 720	20 384	97 111	197 093	129 636	1 749	143 604	
Other	(4 814)	28	40	20	22	17	104	1 189	(3 394)	1 352	–	–	
Total By Customer Group	83 109	7 838	7 481	4 314	4 505	3 877	20 982	104 165	236 270	137 842	1 749	153 363	

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.

Monthly Budget Monitoring Report - November 2019

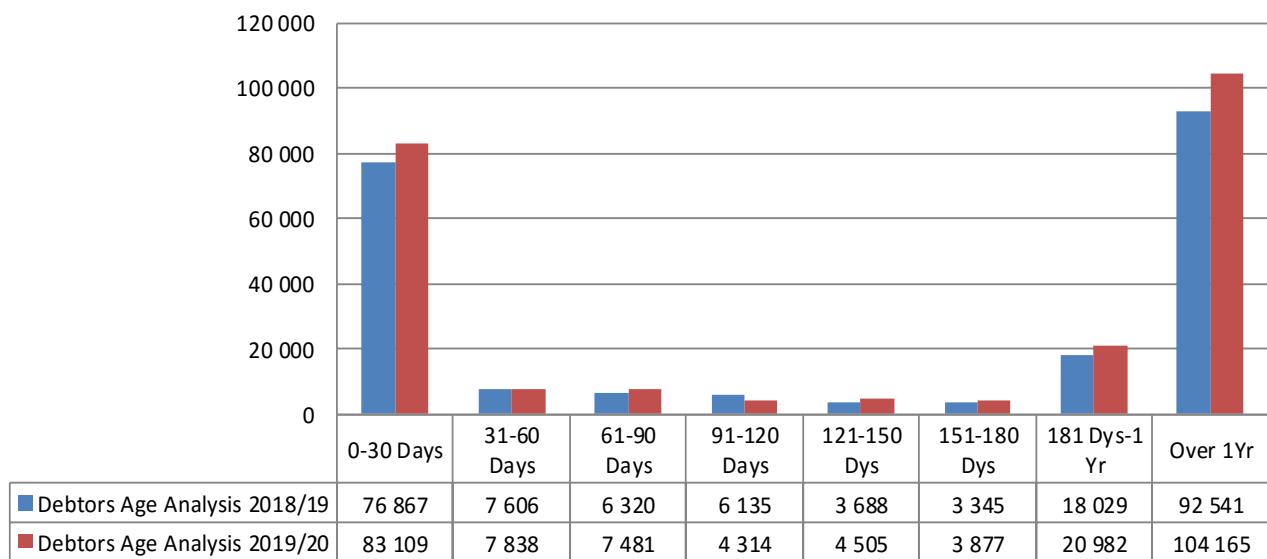
At the end of November 2019, an amount of R236 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R137.8 million outstanding for longer than 90 days. R1.7 million was written off for November 2019 in respect of Indigent households. To date bad debts amounting to R6.6 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 November to the same period last year:

Debtors Age Analysis by Source



Monthly Budget Monitoring Report - November 2019

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 - M05 November

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	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	40 563	-	-	-	-	-	-	-	40 563	35 263
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 950	-	-	-	-	-	-	-	8 950	9 088
VAT (output less input)	2 628	-	-	-	-	-	-	-	2 628	661
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 296	22	40	-	-	-	-	-	9 359	9 509
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	61 437	22	40	-	-	-	-	-	61 499	54 520

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.

Monthly Budget Monitoring Report - November 2019

2.8.3 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		265 264	328 280	328 280	49 050	142 432	142 432	-	-	328 280
Local Government Equitable Share		137 401	149 978	149 978	-	62 491	62 491	-	-	149 978
Finance Management		1 550	1 550	1 550	-	1 550	1 550	-	-	1 550
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		5 466	5 111	5 111	-	1 278	1 278	-	-	5 111
Energy Efficiency and Demand Management		378	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant	3	5 897	7 040	7 040	-	3 040	3 040	-	-	7 040
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604	-	1 000	1 000	-	-	1 604
Public Transport Network Operating Grant		113 040	162 997	162 997	49 050	73 073	73 073	-	-	162 997
Provincial Government:		151 494	275 467	275 467	-	8 092	8 092	-	-	275 467
Housing		33 896	156 872	156 872	-	4 761	4 761	-	-	156 872
Proclaimed Roads		5 168	422	422	-	-	-	-	-	422
Local Government Masterplanning Grant		600	600	600	-	-	-	-	-	600
Local Government Internship Grant		72	-	-	-	-	-	-	-	-
Library Grant		9 239	9 543	9 543	-	3 331	3 331	-	-	9 543
Community Development Workers Operating Grant		-	-	-	-	-	-	-	-	-
Integrated Public Transport Grant		101 086	106 747	106 747	-	-	-	-	-	106 747
Financial Management Capacity Building Grant		-	380	380	-	-	-	-	-	380
Financial Management Support Grant		755	255	255	-	-	-	-	-	255
Thusong Services Centres Grant		200	200	200	-	-	-	-	-	200
Financial Management Support Grant (Government Support)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant : Electrical Master Plans		-	-	-	-	-	-	-	-	-
Compliance Management System		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation facilities	4	228	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		250	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	448	448	-	-	-	-	-	448
District Municipality:		-	-	-	-	-	-	-	-	-
[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	604 398	49 050	150 524	150 524	-	-	604 398
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		120 585	56 506	56 506	5 044	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	5 044	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		15 590	6 878	6 878	-	1 117	1 117	-	-	6 878
Contribution towards acceleration of housing delivery		15 590	6 628	6 628	-	1 117	1 117	-	-	6 628
Library Grant		-	250	250	-	-	-	-	-	250
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	136 175	63 383	63 383	5 044	29 034	29 034	-	-	63 383
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	553 979	667 781	667 781	54 094	179 558	179 558	-	-	667 781

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

Monthly Budget Monitoring Report - November 2019

2.8.4 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	266 098	328 280	328 280	22 008	45 042	45 301	(259)	-0.6%	328 280
Local Government Equitable Share	137 401	149 978	149 978	—	—	—	—	—	149 978
Finance Management	1 550	1 550	1 550	34	643	700	(57)	-8.1%	1 550
Municipal Systems Improvement	—	—	—	—	—	—	—	—	—
EPWP Incentive	5 466	5 111	5 111	347	1 608	1 700	(92)	-5.4%	5 111
Energy Efficiency and Demand Management	378	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant	4 934	7 040	7 040	586	2 510	2 500	10	0.4%	7 040
Municipal Infrastructure Grant - PMU	1 532	1 604	1 604	—	401	401	—	—	1 604
Public Transport Network Operating Grant	114 836	162 997	162 997	21 041	39 879	40 000	(121)	-0.3%	162 997
Provincial Government:	184 660	275 467	275 467	2 362	57 358	65 245	(7 887)	-12.1%	275 467
Housing	67 902	156 872	156 872	813	9 909	15 000	(5 091)	-33.9%	156 872
Proclaimed Roads	5 168	422	422	—	33	50	(17)	-34.6%	422
Local Government Masterplanning Grant	7	600	600	—	—	—	—	—	600
Local Government Internship Grant	57	—	—	—	—	—	—	—	—
Library Grant	9 239	9 543	9 543	1 345	4 804	4 800	4	0.1%	9 543
Community Development Workers Operating Grant	15	—	—	—	—	—	—	—	—
Integrated Public Transport Grant	101 237	106 747	106 747	29	42 144	45 000	(2 856)	-6.3%	106 747
Financial Management Capacity Building Grant	380	380	380	—	—	—	—	—	380
Financial Management Support Grant	755	255	255	19	19	25	(6)	-23.4%	255
Thusong Services Centres Grant	200	200	200	13	46	50	(4)	-8.8%	200
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	142	403	320	83	26.0%	448
District Municipality:	—	—	—	—	—	—	—	—	—
[insert description]	—	—	—	—	—	—	—	—	—
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	604 398	24 370	102 400	110 546	(8 146)	-7.4%	604 398
Capital expenditure of Transfers and Grants									
National Government:	116 086	62 864	62 864	2 838	11 979	14 558	(2 579)	-17.7%	62 864
Municipal Infrastructure Grant (MIG)	36 158	38 500	38 500	2 430	2 518	5 000	(2 482)	-49.6%	38 500
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	4	621	650	(29)	-4.5%	10 044
Energy Efficiency and Demand Management	7 602	7 000	7 000	367	2 441	2 500	(59)	-2.4%	7 000
Infrastructure Skills Development	103	460	460	37	42	50	(8)	-15.5%	460
Public Transport Infrastructure Grant	52 657	502	502	—	—	—	—	—	502
Provincial Government:	6 137	6 878	6 878	655	2 194	2 030	164	8.1%	6 878
Housing	5 960	6 628	6 628	628	2 166	2 000	166	8.3%	6 628
Contribution towards acceleration of housing delivery	—	—	—	—	—	—	—	—	—
Library Grant	250	250	250	28	28	30	—	—	250
Fire Service Capacity Building Grant	177	—	—	—	—	—	—	—	—
District Municipality:	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
Other grant providers:	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants	122 223	69 741	69 741	3 494	14 173	16 588	(2 415)	-14.6%	69 741
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	574 026	674 139	674 139	27 863	116 573	127 134	(10 561)	-8.3%	674 139

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2.8.5 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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:		-	-	-	-	
Housing		-	-	-	-	
Fire Service Capacity Building Grant		-	-	-	-	
Development of Sport and Recreation facilities		-	-	-	-	
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
LGSETA		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
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:		-	-	-	-	
0		-	-	-	-	
District Municipality:		-	-	-	-	
0		-	-	-	-	
Other grant providers:		-	-	-	-	
0		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

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2.8.6 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration 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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14 115	15 608	15 608	1 220	6 075	6 017	58	1%	15 608
Pension and UIF Contributions	732	799	799	68	338	364	(26)	-7%	799
Medical Aid Contributions	283	311	311	22	112	133	(21)	-16%	311
Motor Vehicle Allowance	4 760	4 909	4 909	409	2 026	2 003	23	1%	4 909
Cellphone Allowance	2 128	2 317	2 317	180	896	896	(0)	0%	2 317
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	22 017	23 943	23 943	1 900	9 447	9 414	34	0%	23 943
% increase		8.7%	8.7%						8.7%
Senior Managers of the Municipality									
Basic Salaries and Wages	8 197	10 483	10 483	736	3 597	4 114	(517)	-13%	10 483
Pension and UIF Contributions	648	856	856	36	185	331	(146)	-44%	856
Medical Aid Contributions	148	132	132	14	69	56	14	25%	132
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	575	1 891	1 891	-	-	588	(588)	-100%	1 891
Motor Vehicle Allowance	324	360	360	25	126	144	(18)	-12%	360
Cellphone Allowance	92	35	35	7	34	19	15	82%	35
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	129	424	424	3	76	147	(71)	-49%	424
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	10 113	14 181	14 181	821	4 088	5 399	(1 311)	-24%	14 181
% increase		40.2%	40.2%						40.2%
Other Municipal Staff									
Basic Salaries and Wages	300 032	360 438	362 246	26 271	132 436	143 480	(11 044)	-8%	362 246
Pension and UIF Contributions	49 800	71 914	71 914	4 539	22 492	23 730	(1 238)	-5%	71 914
Medical Aid Contributions	38 784	40 105	40 105	2 320	11 540	13 139	(1 600)	-12%	40 105
Overtime	41 737	32 351	32 273	3 226	12 699	11 671	1 028	9%	32 273
Performance Bonus	(1)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	14 870	15 423	15 732	1 279	6 436	6 445	(9)	0%	15 732
Cellphone Allowance	1 105	1 106	1 213	106	489	465	24	5%	1 213
Housing Allowances	2 125	4 136	4 136	180	916	1 513	(597)	-39%	4 136
Other benefits and allowances	47 843	46 432	46 559	25 386	32 246	33 012	(766)	-2%	46 559
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	4 671	2 582	2 582	267	1 251	1 064	187	18%	2 582
Post-retirement benefit obligations	7 543	8 704	8 704	31	1 051	2 027	(976)	-48%	8 704
Sub Total - Other Municipal Staff	508 510	583 191	585 465	63 605	221 555	236 545	(14 990)	-6%	585 465
% increase		14.7%	15.1%						15.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	540 640	621 315	623 589	66 326	235 090	251 358	(16 268)	-6%	623 589
% increase		14.9%	15.3%						15.3%
TOTAL MANAGERS AND STAFF	518 623	597 372	599 646	64 426	225 643	241 944	(16 302)	-7%	599 646

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2.8.7 Overtime table per department

PROTECTION SERVICES								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Fire Services	Overtime-Non Structured	781 350	781 350	145 678	78 345	42 452	24 881	635 672
Fire Services	Overtime-Structured	549 190	549 190	175 834	88 847	53 895	33 092	373 356
Fire Services	Overtime-Night Shift	1 284 000	1 034 000	523 971	260 386	125 993	137 591	510 029
	TOTAL	2 614 540	2 364 540	845 483	427 578	222 340	195 564	1 519 057
Hawker Control	Overtime-Non Structured	672 820	672 820	33 144	4 200	7 080	21 864	639 676
	TOTAL	672 820	672 820	33 144	4 200	7 080	21 864	639 676
Security Services	Overtime-Non Structured	907 010	907 010	371 270	192 737	96 351	82 182	535 740
Security Services	Overtime-Night Shift	60 680	60 680	30 195	15 608	6 743	7 844	30 485
	TOTAL	967 690	967 690	401 465	208 345	103 093	90 027	566 225
Traffic Services	Overtime-Non Structured	2 604 400	2 454 400	1 011 866	433 549	319 798	258 519	1 442 534
Traffic Services	Overtime-Night Shift	167 155	167 155	56 153	20 541	15 837	19 775	111 002
	TOTAL	2 771 555	2 621 555	1 068 019	454 089	335 635	278 294	1 553 536
Vehicle Registration	Overtime-Non Structured	7 870	157 870	75 340	39 780	14 422	21 138	82 530
	TOTAL	7 870	157 870	75 340	39 780	14 422	21 138	82 530
Drivers Licence	Overtime-Non Structured	51 790	51 790	46 462	21 937	4 905	19 620	5 328
	TOTAL	51 790	51 790	46 462	21 937	4 905	19 620	5 328
Vehicle Testing	Overtime-Non Structured	1 700	1 700	8 443	2 095	952	5 396	-6 743
	TOTAL	1 700	1 700	8 443	2 095	952	5 396	-6 743
Fleet Management	Overtime-Non Structured	146 790	146 790	67 173	39 782	-	27 391	79 617
	TOTAL	146 790	146 790	67 173	39 782	-	27 391	79 617
GIPTN - ESTABLISHMENT CO	Overtime-Non Structured	110 986	-	-	-	-	-	-
	TOTAL	110 986	-	-	-	-	-	-
GIPTN - Auxillary Cost	Overtime-Non Structured	-	110 986	23 801	13 813	9 705	283	87 185
GIPTN - Auxillary Cost	Overtime-Night Shift	-	-	519	476	43	-	-519
	TOTAL	-	110 986	24 320	14 289	9 747	283	86 666
	GRAND TOTAL	7 345 741	7 095 741	2 569 848	1 212 096	698 175	659 577	4 525 893
	% SPENT	36%						

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Community Services								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Social Services								
Main Library	Overtime-Non Structured	1 970	1 970	-	-	-	-	1 970
Sport Maintenance	Overtime-Non Structured	90 410	90 410	9 054	-	9 054	-	81 356
Swimmingpool	Overtime-Non Structured	26 880	26 880	3 395	-	3 395	-	23 485
Environmental Admin	Overtime-Non Structured	16 780	46 280	49 222	25 732	12 868	10 621	-2 942
Social Services	Overtime-Non Structured	45 450	45 450	52 091	35 484	6 438	10 169	-6 641
Sub-total: Social Services		181 490	210 990	113 762	61 216	31 755	20 790	97 228
Community Services								
Cemeteries	Overtime-Non Structured	210 800	210 800	68 616	32 387	12 425	23 804	142 184
Parks & Gardens	Overtime-Non Structured	366 450	366 450	116 279	56 196	34 813	25 270	250 171
Beach Areas	Overtime-Non Structured	260 030	260 030	64 872	31 625	16 327	16 920	195 158
Street Cleansing	Overtime-Non Structured	255 030	255 030	296 715	178 366	76 860	41 489	-41 685
Public Toilets	Overtime-Non Structured	82 610	82 610	92 413	39 051	30 425	22 937	-9 803
Dumping Site	Overtime-Non Structured	102 280	102 280	90 381	41 500	28 394	20 488	11 899
Refuse Removal	Overtime-Non Structured	4 467 950	4 467 950	1 211 529	597 591	349 436	264 501	3 256 421
Refuse Removal	Overtime-Non Structured	-	-	-	-	-	-	-
Sub-total: Community Services		5 745 150	5 745 150	1 940 805	976 716	548 680	415 409	3 804 345
Total for Directorate		5 926 640	5 956 140	2 054 567	1 037 932	580 435	436 199	3 901 573
	% SPENT		34%					

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CORPORATE SERVICES								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Administration	Overtime-Non Structured	21 640	21 640	14 447	1 759	1 174	11 515	7 193
Client Services	Overtime-Non Structured	26 230	26 230	3 819	2 734	-	1 085	22 411
Civic Centre	Overtime-Non Structured	268 390	218 390	41 591	32 238	-	9 353	176 799
Blanco Hall	Overtime-Non Structured	20 100	20 100	-	-	-	-	20 100
Conville Hall	Overtime-Non Structured	35 440	35 440	14 640	8 077	-	6 563	20 800
Thembalethu Hall	Overtime-Non Structured	7 870	7 870	-	-	-	-	7 870
Touwsranten Hall	Overtime-Non Structured	19 880	19 880	7 304	7 304	-	-	12 576
Human Resources	Overtime-Non Structured	-	-	-	-	-	-	-
Maintenance	Overtime-Non Structured	95 460	95 460	57 336	26 248	14 558	16 530	38 124
Fencing & Sidings	Overtime-Non Structured	4 590	4 590	24 193	12 491	4 687	7 015	-19 603
	TOTAL	499 600	449 600	163 331	90 852	20 419	52 061	286 269
	% SPENT		36%					
CIVIL ENGINEERING SERVICES								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Sewerage Networks	Overtime-Non Structured	4 136 770	4 136 770	1 582 715	783 841	403 128	395 745	2 554 055
Water Contamination Control	Overtime-Non Structured	1 491 840	1 491 840	430 129	228 153	109 594	92 383	1 061 711
Water Contamination Control	Overtime-Structured	135 060	135 060	54 633	24 354	17 999	12 280	80 427
Water Contamination Control	Overtime-Night Shift	251 878	251 878	76 388	37 414	19 098	19 876	175 490
Laboratory Services	Overtime-Non Structured	64 060	57 060	-	-	-	-	57 060
Laboratory Services	Overtime-Structured	550	550	-	-	-	-	550
Civil Administration	Overtime-Non Structured	52 280	52 280	32 484	15 672	7 008	9 804	19 796
Streets & Storm Water	Overtime-Non Structured	1 306 990	1 306 990	535 051	255 456	149 001	130 594	771 939
Water Purification	Overtime-Non Structured	1 132 730	1 132 730	451 429	198 378	82 486	170 565	681 301
Water Purification	Overtime-Structured	278 820	278 820	122 997	57 281	46 801	18 915	155 823
Water Purification	Overtime-Night Shift	332 021	332 021	125 151	62 872	32 894	29 385	206 870
Water Distribution	Overtime-Non Structured	3 253 230	3 253 230	1 565 192	804 387	369 084	391 722	1 688 038
	TOTAL	12 436 229	12 429 229	4 976 169	2 467 808	1 237 093	1 271 268	7 453 060
	% SPENT		40%					

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ELECTROTECHNICAL SERVICES								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Electricity: Admin	Overtime-Non Structured	126 540	126 540	81 517	48 147	27 615	5 755	45 023
Electricity: Distribution	Overtime-Non Structured	5 246 860	5 246 860	2 380 671	1 068 250	599 478	712 943	2 866 189
Mechanical Workshop	Overtime-Non Structured	32 570	32 570	55 735	24 672	16 681	14 381	-23 165
	TOTAL	5 405 970	5 405 970	2 517 922	1 141 069	643 774	733 079	2 888 048
	% SPENT			47%				
FINANCIAL SERVICES								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Housing	Overtime-Non Structured	660	660	-	-	-	-	660
Credit Control	Overtime-Non Structured	3 930	3 930	-	-	-	-	3 930
Stores	Overtime-Non Structured	19 570	19 570	7 544	3 062	3 098	1 384	12 026
IT Services: Mainframe	Overtime-Non Structured	-	-	-1 004	-1 004	-	-	1 004
Income Section	Overtime-Non Structured	5 900	5 900	145	-	145	-	5 755
CFO Office	Overtime-Non Structured	660	660	-	-	-	-	660
Supply Chain Management	Overtime-Non Structured	660	660	4 790	4 790	-	-	-4 130
Creditors Section	Overtime-Non Structured	27 490	27 490	-	-	-	-	27 490
Remuneration Section	Overtime-Non Structured	23 560	23 560	-	-	-	-	23 560
ICT	Overtime-Non Structured	5 240	5 240	-	-	-	-	5 240
	TOTAL	87 670	87 670	11 475	6 848	3 243	1 384	76 195
	% SPENT			13%				

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HUMAN SETTLEMENTS								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Housing Administration	Overtime-Non Structured	585 480	785 480	352 898	182 164	110 355	60 379	432 582
Support Services	Overtime-Non Structured	1 310	1 310	-	-	-	-	1 310
	TOTAL	586 790	786 790	352 898	182 164	110 355	60 379	433 892
	% SPENT	45%						
PLANNING AND DEVELOPMENT								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
Local Economic Development	Overtime-Non Structured	4 590	4 590	-	-	-	-	4 590
IDP / PMS	Overtime-Non Structured	17 180	17 180	-	-	-	-	17 180
Planning	Overtime-Non Structured	7 870	7 870	-	-	-	-	7 870
	TOTAL	29 640	29 640	-	-	-	-	29 640
	% SPENT	0%						
MUNICIPAL MANAGER								
Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Quarter 1	October Actual	November Actual	Available
DMA Administration	Overtime-Non Structured	28 630	28 630	8 499	2 626	1 592	4 281	20 131
Office of the Executive Mayor	Overtime-Non Structured	3 930	3 930	44 382	22 795	13 603	7 985	-40 452
	TOTAL	32 560	32 560	52 881	25 421	15 194	12 266	-20 321
	% SPENT	162%						
	GRAND TOTAL	32 350 840	32 273 340	12 699 092	6 164 190	3 308 688	3 226 214	19 574 248
	% SPENT		39%					

Notes:

- An amount of **R12 699 092** 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.

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2.8.8 Table SC9: Monthly targets for cash receipts and payments

WC044 George - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description R thousands	Ref 1	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand	R thousand
Cash Receipts By Source																
Property rates		20 883	24 117	25 988	25 054	22 323	17 284	14 364	17 064	17 270	15 468	17 186	51 429	268 428	288 561	310 202
Service charges - electricity revenue		31 255	66 948	58 192	97 715	43 587	61 348	58 783	57 927	59 672	52 652	49 142	66 524	703 744	745 451	789 616
Service charges - water revenue		1 779	10 759	9 483	26 334	3 006	10 751	9 718	11 667	11 561	9 735	9 127	8 452	122 370	129 712	137 496
Service charges - sanitation revenue		8 973	9 050	10 859	6 342	8 937	6 277	6 069	6 880	7 244	6 834	7 800	11 714	96 979	105 274	114 223
Service charges - refuse		7 694	1 297	10 466	(2 702)	4 685	5 988	5 654	6 832	6 957	6 466	6 057	22 364	81 756	89 115	97 136
Rental of facilities and equipment		1 584	147	157	285	130	176	188	136	567	1 641	985	187	6 183	6 480	6 808
Interest earned - external investments		3 527	3 729	3 422	2 526	2 621	3 845	3 917	4 461	3 577	3 514	3 788	4 252	43 180	45 352	47 648
Interest earned - outstanding debtors		378	332	391	213	317	451	497	400	593	604	596	1 080	5 852	6 145	6 452
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 546	1 724	1 185	1 374	1 446	600	677	1 669	1 496	1 213	1 589	695	15 215	16 026	16 840
Licences and permits		305	254	256	323	298	269	503	167	281	361	304	195	3 516	3 695	3 872
Agency services		-	(886)	1 187	2 382	4 574	1 151	1 864	(206)	354	278	177	(2 025)	8 848	9 291	9 755
Transfer receipts - operating		20 990	1 749	7 074	111 326	21 669	33 739	48 481	10 658	110 438	130 178	-	115 125	611 427	582 326	564 505
Other revenue		7 204	15 941	12 211	(16 839)	5 003	15 388	6 121	15 302	15 103	9 946	16 144	51 498	153 023	205 497	218 423
Cash Receipts by Source		106 119	135 162	140 870	254 332	118 596	157 266	156 836	132 958	235 112	238 890	112 893	331 490	2 120 523	2 232 924	2 322 975
Other Cash Flows by Source																
Transfer receipts - capital		20 990	-	-	3 000	5 044	-	4 302	4 290	6 101	24 658	-	(14 030)	54 354	62 415	68 919
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	3 400	-	-	-	-	-	-	-	(2 400)	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)	(58)	(77)	(267)	(46)	(27)	(22)	(452)	(2 062)	864	1 186
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	25	25	(37)	(17)
Receipt of non-current receivables		-	-	-	908	20	-	-	-	-	-	-	(929)	-	-	-
Change in non-current investments		-	-	-	(166 000)	-	-	-	-	-	-	-	166 000	-	-	-
Total Cash Receipts by Source		127 109	135 162	140 033	95 696	123 329	157 207	161 061	136 980	241 167	263 521	112 871	624 399	2 318 535	2 423 801	2 486 068

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2.8.8 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 - M05 November

Description R thousands	Ref 1	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	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	44 141	47 776	43 055	45 324	46 014	49 523	68 939	570 381	609 529	656 298
Remuneration of councillors		1 864	1 872	1 675	2 136	1 900	1 712	1 771	2 681	2 059	1 911	1 916	1 275	22 773	24 367	26 073
Interest paid		-	1	-	(1)	-	18 343	-	-	-	-	-	17 800	36 144	33 816	34 260
Bulk purchases - Electricity		-	62 455	52 825	42 160	35 985	31 311	31 012	32 041	30 137	31 705	34 127	115 218	498 975	533 885	571 239
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		469	2 648	1 495	4 961	2 538	2 683	774	1 414	6 923	13 847	12 462	(8 358)	41 857	42 089	44 564
Contracted services		6 994	31 562	23 179	44 376	35 719	41 594	11 998	21 925	103 394	85 128	172 323	70 771	648 963	672 360	647 592
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 002	-	1 712	4 531	-	9 116	7 484	3 770	332	5 800	8 391	27 312	69 450	91 968	100 716
General expenses		9 921	4 937	60 813	58 377	(72 787)	25 155	10 112	13 937	6 888	7 439	5 740	(1 186)	129 347	125 883	138 469
Cash Payments by Type		60 184	141 602	186 037	195 359	67 746	174 054	110 926	118 824	195 058	191 845	284 483	291 772	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	33 129	8 626	51 646	21 908	68 861	40 686	65 238	344 307	381 030	350 218
Repayment of borrowing		-	-	-	(0)	0	19 679	-	-	-	-	-	22 300	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	226 862	119 552	170 470	216 967	260 706	325 169	379 310	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	(69 655)	41 509	(33 489)	24 201	2 815	(212 298)	245 089	(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	409 136	450 645	417 155	441 356	444 171	231 873	562 604	476 962	339 247
Cash/cash equivalents at the month/year end:		624 999	616 759	557 825	432 724	478 791	409 136	450 645	417 155	441 356	444 171	231 873	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)

2.8.9 Deviations – November 2019

SERVICES / GOODS AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Office of the Municipal Manager					
Presiding Officer	Z S Incorporated	rates	20190705045316	Legal cost	Impossible to follow the official procurement process. Source at least three quotes from qualified and experienced service providers
					Norton Rose
					Fullbright
Upgrade of Collaborator system	Business Engineering	28 750.00	20160623018477	Computer services	Sole supplier
Investigation: Financial Misconduct	FTI Consulting	rates	20190705045315	Legal advice and litigation	Exceptional case and impractical to follow the official procurement process. Extend the scope work to investigate possible involvement by other persons.
Planning and Development					
Phones and telephone points	Canon	7 302.50	20180723996748	Office equipment	Impossible to follow the official procurement process. Canon provider of telephone system.

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SERVICES / GOODS AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Community Services					
Network points	Canon	2 702.50	20160623017183	Communication	Impossible to follow the official procurement process. Canon provider of telephone system.
Civil Engineering Services					
Sealing of clarifier v notch weir plates	Huber Technology	24 978.00	20160623018978	Maintenance of equipment	Sole supplier
Hiring of crane	Coastal Rigging	74 520.00	20160623018978	Maintenance of equipment	Emergency Teebane cranes
Calibration of municipal water purification flow meters	Industrial Control System	4 623.60	20170705033434	Consultants and professional Services	Emergency
Repair to Kraai Bosch pump station	Huber Technology	7 245.00	1452251	Pump stations	Sole supplier
Repair to Welgelen pump station	Huber Technology	8 717.00	1452251	Pump stations	Sole supplier
Proficiency Testing Programme	SABS Commercial	11 659.33	20170705033349	Consultants and professional Services	Sole supplier
Validations of three fume cupboards and one uni-directional flow cabinet	Vivid Air	10 810.00	20170705033465	Maintenance of unspecified assets	Sole supplier

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SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Service Booster pump	Huber Technology	6 152.50	20160623018978	Maintenance of equipment	Sole supplier	
Repair Belt Roller	Huber Technology	24 610.00	20160623018978	Maintenance of equipment	Sole supplier	
New Mone pump	Electrical Pro	316 250.00	1452251	Pump stations	Emergency	
Electro-Technical Services						
SANS standards	SABS Standard Sales	4 830.00	10806204720000	Elec distribution	Sole supplier	
Cable	H & L	5 080.24	1036340	Elec distribution	Impossible to follow the official procurement process. Only supplier in George with cable available.	Cable Mann Akkers Southern Cape Bolt
Re-wired transformer	Transformer Field Services	1 602 826.88	20180923995360	Electrical infrastructure	Exceptional case and impractical to follow the official procurement process. When TFS open the transformer for inspection and cleaning it was discovered that the internet ports of the transformer had considerable wear and need to be re-wired.	

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

November 2019

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE R
November 2019		OPENING BALANCE			5 376.20
01.11.2019		Interest Received	19.86		
		CLOSING BALANCE			5 396.06

Monthly Budget Monitoring Report - November 2019

QUALITY CERTIFICATE

I, T. BOTHA, the municipal manager of GEORGE, (name of municipality), hereby certify that -

(mark as appropriate)



NOVEMBER 2019

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

Print name.....TREVOOR BOTHA

Municipal Manager of GEORGE ^{W0044} (name and demarcation of municipality)

Signature.....T. Botha

Date.....13/12/19.