Monthly Budget Monitoring Report April 2020

GEORGE

THE CITY FOR ALL REASONS

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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 April 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
15 May 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 April 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	292 051	2 365 470	2 342 222
Plan to Date (SDBIP)	102 156	1 503 414	1 463 658
Actual	100 228	1 498 218	1 470 102
Variance to SDBIP	-1 928	-5 195	6 444
% Variance to SDBIP	-2%	0%	0%
% of Adjusted budget 19/20	**34%**	**63%**	**63%**
% of Adjusted budget 18/19	42%	71%	68%

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	289 613 000	254 556 766	253 208 036	(1 348 730)	-1%	
Service Charges - Electricity	723 026 230	727 026 230	548 153 151	544 773 776	(3 379 375)	-1%	
Service Charges - Water	127 469 170	131 469 170	102 840 416	102 798 921	(41 495)	0%	
Service Charges - Sewerage	101 019 867	105 019 867	91 397 540	91 387 513	(10 027)	0%	
Service Charges – Refuse Removal	85 162 937	88 162 937	76 702 617	76 699 087	(3 530)	0%	
Fines, Penalties and Forfeits	76 125 676	76 125 676	12 117 904	12 657 706	539 802	4%	
Licences or Permits	3 515 785	3 515 785	2 413 076	2 344 147	(68 929)	-3%	
Income for Agency Services	8 848 100	8 848 100	7 277 982	7 262 982	(15 000)	0%	
Rent of Facilities and Equipment	6 183 220	6 183 220	2 662 529	2 729 108	66 578	3%	

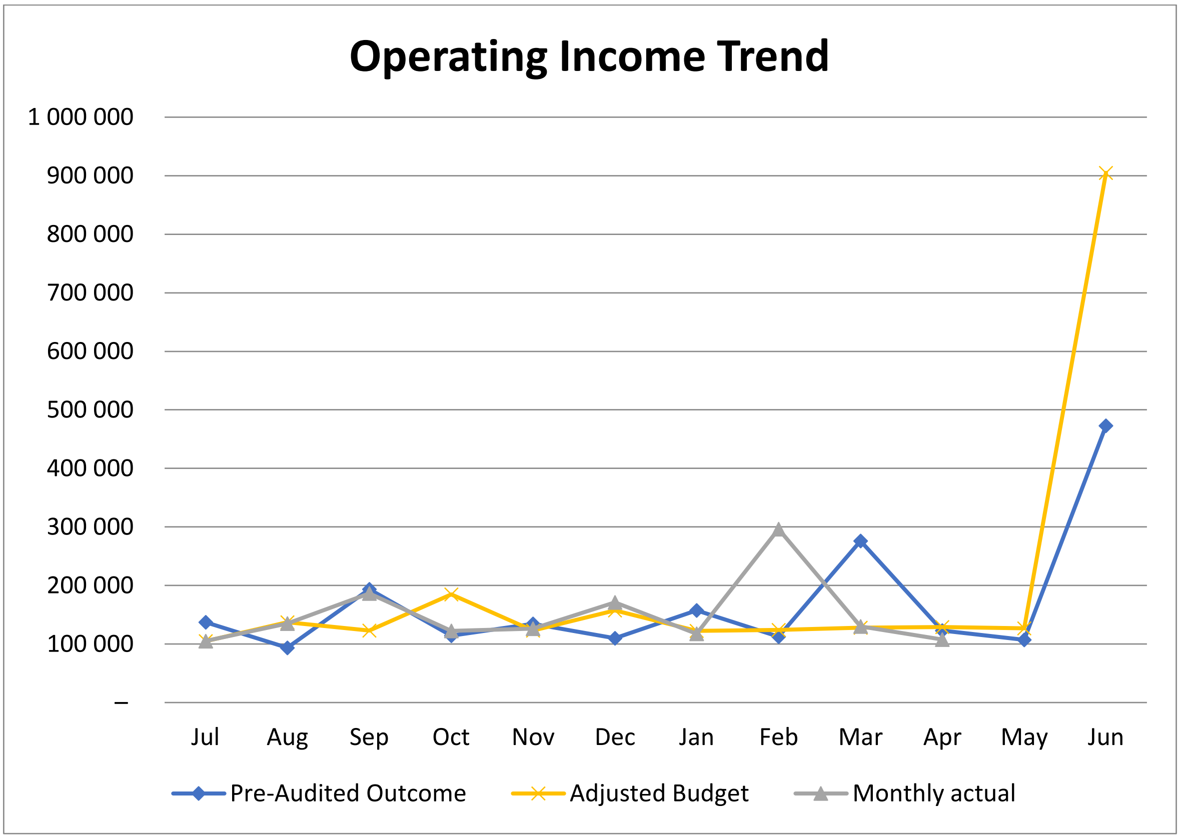
Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
Grants and Subsidies Received - Capital	62 478 891	69 219 008	12 230 987	12 230 987	-	0%	
Grants and Subsidies Received - Operating	605 092 063	708 173 045	287 729 074	287 729 074	-	0%	
Interest Earned – External Investment	43 179 623	47 061 413	36 073 709	35 823 709	(250 000)	-1%	
Interest Earned – Outstanding Debtors	6 095 910	6 095 910	3 198 240	3 023 517	(174 723)	-5%	Less interest is being billed.
Other Revenue	23 591 011	23 405 257	14 083 521	13 820 904	(262 618)	-2%	
GIPTN Fare Revenue	104 414 438	51 938 287	37 266 437	37 016 437	(250 000)	-1%	
Capital Contributions	23 612 600	23 612 600	14 709 886	14 710 804	918	0%	
Gain on Disposal of PPE	-	-	-	1 746	1 746	0%	
Total Revenue	2 279 428 521	2 365 469 505	1 503 413 837	1 498 218 454	(5 195 383)	0%	
% of Annual Budget Billed				**63%**			

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 Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly income performance trend								
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%	29%
December	109 666	157 703	170 966	846 284	830 241	(16 043)	-1,9%	36%
January	157 187	122 232	117 731	964 015	952 473	(11 542)	-1,2%	41%
February	112 848	124 323	296 401	1 260 416	1 076 796	(183 620)	-17,1%	53%
March	276 091	127 947	130 246	1 390 662	1 204 744	(185 919)	-15,4%	59%
April	122 768	129 035	107 556	1 498 218	1 333 779	(164 440)	-12,3%	63%
May	107 402	126 792		1 498 218	1 460 571	(37 647)	-2,6%	63%
June	472 855	904 898		1 498 218	2 365 470	867 251	36,7%	63%
Total Operating Income	**2 032 443**	**2 365 470**	**1 498 218**					

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



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	601 529 038	424 658 099	434 432 450	9 774 352	2%	
Remuneration of Councillors	23 942 803	23 942 803	18 359 142	18 377 806	18 664	0%	
Contracted Services	641 852 316	676 614 437	318 683 654	318 031 166	(652 488)	0%	
Bulk Purchases	498 974 880	494 974 880	367 566 238	366 685 838	(880 400)	0%	
Operating Leases	18 528 081	18 818 216	11 737 524	11 579 174	(158 350)	-1%	
Operational Cost	110 004 660	125 581 620	79 728 806	80 772 043	1 043 238	1%	
Depreciation & Amortisation	162 816 890	162 816 890	135 647 404	135 647 404	-	0%	
Loss on Disposal of PPE	674 160	674 160	-	18 122	18 122	No Planned Spend	
Bad Debts	71 386 200	71 386 200	13 071 974	12 920 186	(151 788)	-1%	.
Transfers and Subsidies Paid	69 450 380	64 908 510	30 417 049	28 837 049	(1 580 000)	-5%	
Inventory Consumed	38 860 876	66 101 473	46 482 244	45 495 192	(987 052)	-2%	
Interest Expense	36 143 780	34 873 400	17 305 735	17 305 735	-	0%	
Total Expenditure	2 270 007 094	2 342 221 627	1 463 657 867	1 470 102 165	6 444 298	0%	
% of Annual Budget Spent				**63%**			

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 Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend								
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%	10%
September	164 716	198 489	171 320	398 953	433 421	34 469	8,0%	17%
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%	30%
December	149 941	193 687	175 386	886 696	994 340	107 644	10,8%	38%
January	132 524	170 983	130 483	1 017 179	1 165 323	148 144	12,7%	43%
February	132 545	172 199	161 721	1 178 900	1 337 521	158 622	11,9%	50%
March	144 226	182 728	162 469	1 341 368	1 520 250	178 881	11,8%	57%
April	142 444	181 861	128 734	1 470 102	1 702 111	232 009	13,6%	63%
May	141 058	175 385		1 470 102	1 877 495	407 393	21,7%	63%
June	445 427	464 726		1 470 102	2 342 222	872 119	37,2%	63%
Total Operating Expenditure	**1 925 163**	**2 342 222**	**1 470 102**					

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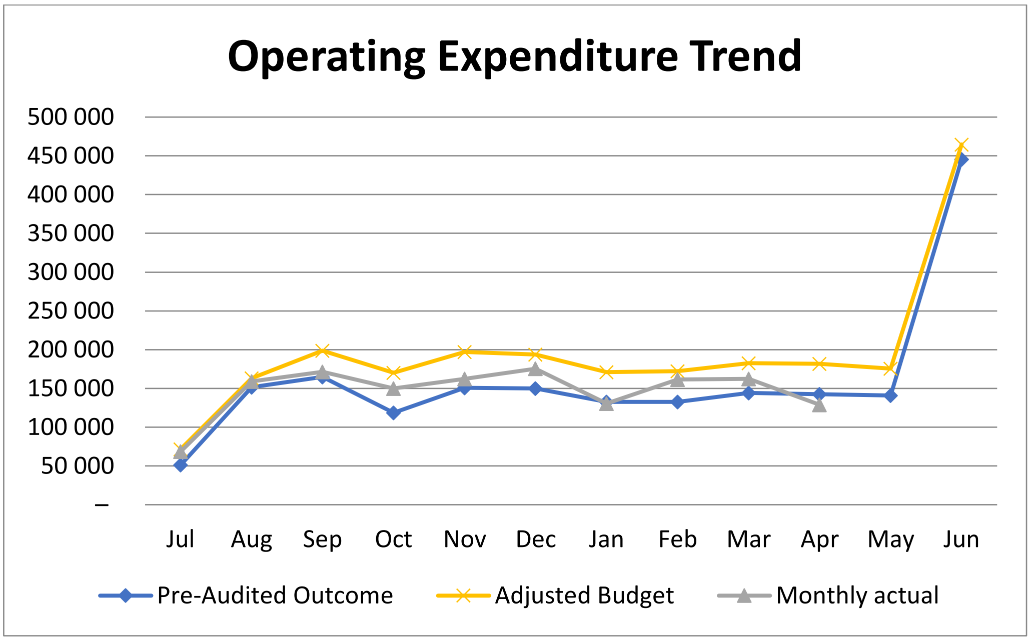

Capital expenditure

Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
Municipal Manager	1 881 500	2 031 500	220 076	220 076	-	0%	
Corporate Services	4 315 350	3 608 255	1 935 357	1 935 357	-	0%	-
Civil Engineering Services	218 767 121	193 826 149	69 770 983	69 770 983	-	0%	-
Electro-technical Services	71 837 582	45 191 493	11 780 686	11 156 660	(624 027)	-5%	-
Human Settlements	3 493 000	3 024 050	253 448	253 448	-	0%	
Planning & Development	3 264 500	2 843 500	447 064	447 064	-	0%	-
Community Services	22 184 008	23 034 559	8 964 423	7 849 423	(1 115 000)	-12%	For Upgrade Parkdene sport facilities and Ballustrades at Herolds Bay the orders have been placed but have not been paid.
Protection Services	17 197 720	16 659 559	7 990 677	7 990 677	-	0%	
Financial Services	1 831 500	1 831 500	793 193	604 546	(188 647)	-24%	OFFICE SPACE: NEW APPOINTMENT (CREDITORS) orders have been placed but have not been paid. OFFICE FURNITURE - CLIENT SERVICES and RENOVATION OF OFFICE SPACE - CLIENT SERVICES the remaining funds will vired in order to purchase IT

Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
							equipment, projections will be revised
Total	344 772 281	292 050 565	102 155 906	100 228 232	(1 927 674)	-2%	
% of Annual Budget Spent				**34%**			

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						
R thousands	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend								
July	470	1 977	4 530	4 530	1 977	(2 553)	-129,1%	2%
August	10 100	7 426	3 510	8 040	9 403	1 363	14,5%	3%
September	17 277	21 966	26 515	34 555	31 369	(3 186)	-10,2%	12%
October	15 437	19 359	10 142	44 697	50 728	6 031	11,9%	15%
November	15 387	21 194	9 516	54 213	71 922	17 709	24,6%	19%
December	21 685	21 562	19 836	74 049	93 484	19 434	20,8%	25%
January	6 652	20 060	3 648	77 698	113 544	35 846	31,6%	27%
February	14 937	30 758	3 511	81 208	144 302	63 094	43,7%	28%
March	11 516	44 853	10 308	91 516	189 156	97 640	51,6%	31%
April	26 578	35 000	8 712	100 228	224 156	123 927	55,3%	34%
May	29 242	17 895	–	100 228	242 051	141 822	58,6%	34%
June	73 956	50 000	–	100 228	292 051	191 822	65,7%	34%
Total Capital expenditure	**243 236**	**292 051**	**100 228**					

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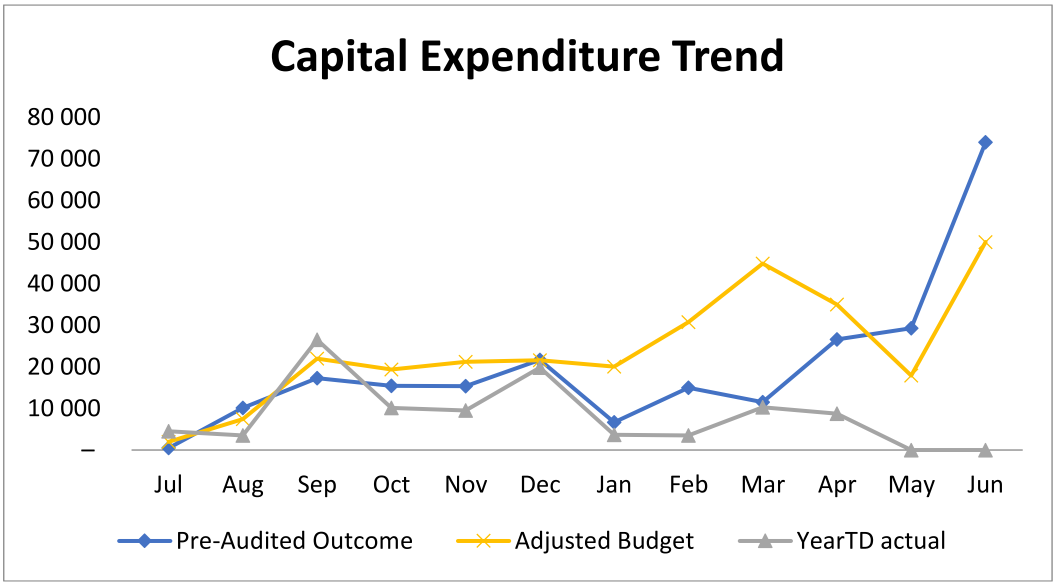


Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M10 April

Description	2018/19	Budget Year 2019/20							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	270 173	279 613	289 613	23 600	253 208	254 557	(1 349)	-1%	289 613
Service charges	933 421	1 036 678	1 051 678	78 649	815 659	819 094	(3 434)	-0%	1 051 678
Investment revenue	46 246	43 180	47 061	2 690	35 824	36 074	(250)	-1%	47 061
Transfers and subsidies	452 233	605 092	708 173	–	287 729	287 729	–		708 173
Other own revenue	208 217	252 387	199 725	2 617	93 567	93 730	(162)	-0%	199 521
Total Revenue (excluding capital transfers and contributions)	**1 910 290**	**2 216 950**	**2 296 250**	**107 556**	**1 485 987**	**1 491 183**	**(5 195)**	**-0%**	**2 296 046**
Employee costs	520 124	597 372	601 529	40 971	434 432	424 658	9 774	2%	601 302
Remuneration of Councillors	22 017	23 943	23 943	1 655	18 378	18 359	19	0%	23 943
Depreciation & asset impairment	142 900	162 817	162 817	13 568	135 647	135 647	–		162 817
Finance charges	42 264	36 144	34 873	–	17 306	17 306	–		34 873
Materials and bulk purchases	486 427	537 836	561 076	37 586	412 181	414 048	(1 867)	-0%	540 728
Transfers and subsidies	65 525	69 450	64 909	–	28 837	30 417	(1 580)	-5%	65 109
Other expenditure	647 407	842 445	893 075	34 954	423 321	423 222	99	0%	893 492
Total Expenditure	**1 926 665**	**2 270 007**	**2 342 222**	**128 734**	**1 470 102**	**1 463 658**	**6 444**	**0%**	**2 322 263**
Surplus/(Deficit)	**(16 375)**	**(53 057)**	**(45 971)**	**(21 178)**	**15 885**	**27 525**	**(11 640)**	**-42%**	**(26 217)**
Transfers and subsidies - capital (monetary alloc	122 153	62 479	69 219	–	12 231	12 231	(0)	-0%	54 054
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**	**(11 640)**	**-29%**	**27 837**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**	**(11 640)**	**-29%**	**27 837**
Capital expenditure & funds sources									
Capital expenditure	**242 282**	**344 772**	**292 051**	**8 712**	**100 328**	**102 819**	**(2 491)**	**-2%**	**292 051**
Capital transfers recognised	113 833	61 221	109 314	3 857	31 576	31 734	(158)	-0%	109 314
Borrowing	18 776	144 695	39 093	3 446	9 599	9 843	(244)	-2%	39 093
Internally generated funds	**110 627**	**138 857**	**143 643**	**1 410**	**59 053**	**60 579**	**(1 526)**	**-3%**	**143 643**
Total sources of capital funds	**243 236**	**344 772**	**292 051**	**8 712**	**100 228**	**102 156**	**(1 928)**	**-2%**	**292 051**
Financial position									
Total current assets	875 806	919 816	919 816		1 226 923				919 816
Total non current assets	3 130 836	3 035 024	3 035 024		3 103 419				3 035 024
Total current liabilities	393 016	394 006	394 006		267 425				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**		**3 529 906**				**3 015 569**
Cash flows									
Net cash from (used) operating	232 277	156 987	156 987	(31 754)	512 844	489 454	(23 390)	-5%	156 987
Net cash from (used) investing	(242 917)	(343 282)	(343 282)	(3 583)	(478 266)	(262 375)	215 891	-82%	(343 282)
Net cash from (used) financing	(44 541)	100 654	100 654	19	(22 614)	(21 786)	827	-4%	100 654
Cash/cash equivalents at the month/year end	**562 604**	**476 962**	**476 962**	**–**	**574 568**	**767 896**	**193 328**	**25%**	**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	89 544	10 330	7 479	6 133	5 360	4 611	22 800	113 074	259 332
Creditors Age Analysis									
Total Creditors	47 968	139	34	31	–	–	–	–	48 172

2.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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								%	
Revenue - Functional										
Governance and administration		352 506	362 868	377 256	26 439	307 268	309 234	(1 965)	-1%	377 256
Executive and council		23	4 678	4 678	–	143	143	–		4 678
Finance and administration		352 044	358 190	372 578	26 439	307 125	309 091	(1 965)	-1%	372 578
Internal audit		439	–	–	–	–	–	–		–
Community and public safety		190 745	258 349	327 700	384	26 645	26 011	634	2%	327 700
Community and social services		16 959	15 726	16 176	77	11 431	11 320	111	1%	16 176
Sport and recreation		5 132	7 080	3 772	0	547	554	(7)	-1%	3 772
Public safety		93 443	73 868	73 868	260	12 007	11 476	530	5%	73 868
Housing		75 118	161 595	233 804	42	2 642	2 642	–		233 804
Health		92	80	80	5	18	18	–		80
Economic and environmental services		344 080	403 230	380 179	1 928	212 115	212 438	(323)	0%	380 179
Planning and development		11 663	12 336	12 451	1	6 871	6 870	1	0%	12 451
Road transport		332 416	390 893	367 727	1 927	205 242	205 566	(324)	0%	367 727
Environmental protection		1	2	2	–	2	2	–		2
Trading services		1 145 076	1 254 923	1 280 175	78 805	952 167	955 543	(3 376)	0%	1 280 175
Energy sources		670 326	770 612	774 612	51 233	568 741	572 064	(3 323)	-1%	774 612
Water management		184 273	185 303	183 328	10 598	141 598	141 640	(41)	0%	183 328
Waste water management		171 496	172 133	192 361	9 200	132 850	132 943	(93)	0%	192 361
Waste management		118 981	126 875	129 875	7 774	108 978	108 896	81	0%	129 875
Other	4	36	59	159	–	23	23	(0)	-1%	159
Total Revenue - Functional	2	**2 032 443**	**2 279 429**	**2 365 470**	**107 556**	**1 498 218**	**1 503 249**	**(5 031)**	**0%**	**2 365 470**
Expenditure - Functional										
Governance and administration		318 979	367 385	374 236	20 604	246 870	240 736	6 134	3%	375 236
Executive and council		65 252	85 464	88 570	3 986	42 920	39 795	3 125	8%	88 570
Finance and administration		242 185	268 131	271 976	16 009	194 517	191 506	3 011	2%	272 976
Internal audit		11 542	13 790	13 691	610	9 432	9 435	(2)	0%	13 691
Community and public safety		325 094	396 310	475 217	14 639	162 708	160 871	1 836	1%	475 217
Community and social services		50 656	58 314	58 104	3 519	39 539	39 171	368	1%	58 104
Sport and recreation		30 698	29 964	31 725	1 431	24 925	24 747	177	1%	31 725
Public safety		138 989	106 883	109 501	4 388	49 788	49 795	(7)	0%	109 501
Housing		102 008	197 228	271 969	5 056	46 331	45 036	1 295	3%	271 969
Health		2 743	3 921	3 918	246	2 125	2 122	3	0%	3 918
Economic and environmental services		330 864	455 948	437 234	22 719	290 773	290 989	(216)	0%	437 234
Planning and development		27 139	31 763	31 701	1 754	20 302	19 385	917	5%	31 701
Road transport		302 132	421 902	402 907	20 862	269 299	270 498	(1 199)	0%	402 907
Environmental protection		1 593	2 283	2 627	102	1 171	1 105	66	6%	2 627
Trading services		937 967	1 036 305	1 041 356	70 061	759 682	760 803	(1 121)	0%	1 041 356
Energy sources		541 826	632 270	629 398	44 683	460 601	462 664	(2 064)	0%	629 398
Water management		112 808	122 025	125 535	7 077	89 275	89 306	(31)	0%	125 535
Waste water management		169 416	196 554	200 644	13 267	146 516	146 709	(193)	0%	200 644
Waste management		113 917	85 456	85 780	5 033	63 291	62 124	1 167	2%	85 780
Other		13 761	14 058	14 178	711	10 070	10 259	(188)	-2%	14 178
Total Expenditure - Functional	3	**1 926 665**	**2 270 007**	**2 342 222**	**128 734**	**1 470 102**	**1 463 658**	**6 444**	**0%**	**2 343 222**
Surplus/ (Deficit) for the year		**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 591**	**(11 475)**	**-29%**	**22 248**

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

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) - M10 April

Vote Description	Ref	2018/19	Budget Year 2019/20							
R thousands		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 Muncipal Manager		2 450	6 523	6 523	–	1 065	1 051	14	1,3%	6 523
Vote 2 - Corporate Services		1 680	685	871	(12)	225	205	20	9,8%	871
Vote 3 - Corporate Services		2 806	2 585	2 930	(3)	2 554	2 545	9	0,4%	2 930
Vote 4 - Community Services		16 649	14 460	14 660	93	10 826	10 751	75	0,7%	14 660
Vote 5 - Community Services		123 591	133 900	133 592	7 773	109 498	109 588	(90)	-0,1%	133 592
Vote 6 - Human Settlements		69 659	160 338	232 548	–	1 576	1 576	–		232 548
Vote 7 - Civil Engineering Services		365 806	362 542	389 926	19 803	276 420	276 555	(135)	0,0%	389 926
Vote 8 - Electro-technical Services		672 425	773 291	778 395	51 233	570 541	573 864	(3 323)	-0,6%	778 395
Vote 9 - Financial Services		323 136	327 950	342 332	26 336	291 944	293 720	(1 775)	-0,6%	342 332
Vote 10 - Financial Services		4 861	7 289	7 289	145	4 469	4 667	(197)	-4,2%	7 289
Vote 11 - Planning and Development		28 641	25 525	25 350	1	11 850	11 849	1	0,0%	25 350
Vote 12 - Protection Services		420 739	464 167	430 881	2 187	217 249	217 043	206	0,1%	430 881
Vote 13 - Protection Services		–	173	173	–	–	–	–		173
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**2 032 443**	**2 279 429**	**2 365 470**	**107 556**	**1 498 218**	**1 503 414**	**(5 195)**	**-0,3%**	**2 365 470**
Expenditure by Vote	1									
Vote 1 - Office of the Muncipal Manager		98 535	121 386	124 904	6 115	71 760	68 016	3 744	5,5%	124 904
Vote 2 - Corporate Services		31 797	34 793	34 810	2 322	25 668	25 486	182	0,7%	34 810
Vote 3 - Corporate Services		29 124	35 882	35 975	1 807	26 529	25 170	1 360	5,4%	35 975
Vote 4 - Community Services		54 557	63 976	64 694	3 803	46 128	46 014	114	0,2%	64 694
Vote 5 - Community Services		130 939	100 576	102 498	5 883	76 686	75 021	1 665	2,2%	102 498
Vote 6 - Human Settlements		95 752	189 313	264 588	3 504	39 852	39 789	63	0,2%	264 588
Vote 7 - Civil Engineering Services		305 336	342 667	362 111	21 786	262 166	262 469	(303)	-0,1%	362 111
Vote 8 - Electro-technical Services		561 037	656 167	654 138	46 067	476 617	478 503	(1 886)	-0,4%	654 138
Vote 9 - Financial Services		58 620	74 846	73 794	4 852	48 433	46 880	1 553	3,3%	73 794
Vote 10 - Financial Services		32 943	44 994	45 414	2 593	34 160	33 866	293	0,9%	45 414
Vote 11 - Planning and Development		61 850	43 977	44 240	2 481	29 301	28 361	940	3,3%	44 240
Vote 12 - Protection Services		465 746	560 756	534 350	27 487	332 435	333 716	(1 281)	-0,4%	534 350
Vote 13 - Protection Services		429	675	706	33	368	367	0	0,1%	706
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 926 665**	**2 270 007**	**2 342 222**	**128 734**	**1 470 102**	**1 463 658**	**6 444**	**0,4%**	**2 342 222**
Surplus/ (Deficit) for the year	2	**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**	**(11 640)**	**-29,3%**	**23 248**

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)

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) - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
R thousands		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	289 613	23 600	253 208	254 557	(1 349)	-1%	289 613
Service charges - electricity revenue		623 450	723 026	727 026	51 186	544 774	548 153	(3 379)	-1%	727 026
Service charges - water revenue		129 256	127 469	131 469	10 555	102 799	102 840	(41)	0%	131 469
Service charges - sanitation revenue		98 989	101 020	105 020	9 138	91 388	91 398	(10)	0%	105 020
Service charges - refuse revenue		81 727	85 163	88 163	7 771	76 699	76 703	(4)	0%	88 163
Rental of facilities and equipment		3 130	6 183	6 183	25	2 729	2 663	67	3%	6 183
Interest earned - external investments		46 246	43 180	47 061	2 690	35 824	36 074	(250)	-1%	47 061
Interest earned - outstanding debtors		4 080	6 096	6 096	(9)	3 024	3 198	(175)	-5%	6 096
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		94 581	76 126	76 126	251	12 658	12 118	540	4%	76 126
Licences and permits		2 322	3 516	3 516	14	2 344	2 413	(69)	-3%	3 516
Agency services		11 140	8 848	8 848	–	7 263	7 278	(15)	0%	8 848
Transfers and subsidies		452 233	605 092	708 173	–	287 729	287 729	–		708 173
Other revenue		92 964	151 618	98 956	2 336	65 548	66 060	(512)	-1%	98 752
Gains on disposal of PPE		–	–	–	–	2	–	2	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**1 910 290**	**2 216 950**	**2 296 250**	**107 556**	**1 485 987**	**1 491 183**	**(5 195)**	**0%**	**2 296 046**
Expenditure By Type										
Employee related costs		520 124	597 372	601 529	40 971	434 432	424 658	9 774	2%	601 302
Remuneration of councillors		22 017	23 943	23 943	1 655	18 378	18 359	19	0%	23 943
Debt impairment		97 354	71 386	71 386	–	12 920	13 072	(152)	-1%	71 386
Depreciation & asset impairment		142 900	162 817	162 817	13 568	135 647	135 647	–		162 817
Finance charges		42 264	36 144	34 873	–	17 306	17 306	–		34 873
Bulk purchases		428 852	498 975	494 975	34 802	366 686	367 566	(880)	0%	494 975
Other materials		57 574	38 861	66 101	2 783	45 495	46 482	(987)	-2%	45 753
Contracted services		430 073	641 852	676 614	28 856	318 031	318 684	(652)	0%	677 281
Transfers and subsidies		65 525	69 450	64 909	–	28 837	30 417	(1 580)	-5%	65 109
Other expenditure		119 270	128 533	144 400	6 098	92 351	91 466	885	1%	144 151
Loss on disposal of PPE		709	674	674	–	18	–	18	#DIV/0!	674
Total Expenditure		**1 926 665**	**2 270 007**	**2 342 222**	**128 734**	**1 470 102**	**1 463 658**	**6 444**	**0%**	**2 322 263**
Surplus/(Deficit)		**(16 375)**	**(53 057)**	**(45 971)**	**(21 178)**	**15 885**	**27 525**	**(11 640)**	**(0)**	**(26 217)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122 153	62 479	69 219	–	12 231	12 231	(0)	**(0)**	54 054
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**			**27 837**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**			**27 837**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**			**27 837**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**105 778**	**9 421**	**23 248**	**(21 178)**	**28 116**	**39 756**			**27 837**

References

1. Material variances to be explained on Table SC1

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.

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) - M09 March

Vote Description	Ref	2018/19	Budget Year 2019/20							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Muncipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	800	(844)	55	–	55	#DIV/0!	800
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community Services		954	1 200	172	12	53	–	53	#DIV/0!	172
Vote 5 - Community Services		9 475	3 500	4 579	–	2 811	2 123	688	32%	4 579
Vote 6 - Human Settlements		–	–	–	–	6	–	6	#DIV/0!	–
Vote 7 - Civil Engineering Services		122 630	142 711	61 536	899	16 333	30 334	(14 001)	-46%	61 536
Vote 8 - Electro-technical Services		19 587	44 668	13 842	97	3 266	6 044	(2 778)	-46%	13 842
Vote 9 - Financial Services		–	–	–	–	–	500	(500)	-100%	–
Vote 10 - Financial Services		4 082	500	–	–	–	–	–		–
Vote 11 - Planning and Development		–	–	800	355	447	–	447	#DIV/0!	800
Vote 12 - Protection Services		–	–	–	–	–	300	(300)	-100%	–
Vote 13 - Protection Services		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**156 729**	**192 579**	**81 728**	**518**	**22 971**	**39 301**	**(16 330)**	**-42%**	**81 728**
Single Year expenditure appropriation	2									
Vote 1 - Office of the Muncipal Manager		866	2 198	3 578	1 165	1 934	1 863	70	4%	3 578
Vote 2 - Corporate Services		1 256	3 762	4 054	43	421	2 401	(1 980)	-82%	4 054
Vote 3 - Corporate Services		142	237	419	23	264	157	107	68%	419
Vote 4 - Community Services		2 223	2 936	7 617	498	3 157	3 285	(128)	-4%	7 617
Vote 5 - Community Services		8 356	14 548	7 832	650	2 058	12 367	(10 310)	-83%	7 832
Vote 6 - Human Settlements		2 007	3 493	5 355	163	608	809	(201)	-25%	5 355
Vote 7 - Civil Engineering Services		31 886	76 056	117 566	4 256	32 197	106 589	(74 392)	-70%	117 566
Vote 8 - Electro-technical Services		26 742	27 170	19 299	1 220	5 425	10 011	(4 586)	-46%	19 299
Vote 9 - Financial Services		236	832	2 229	45	516	417	100	24%	2 229
Vote 10 - Financial Services		976	500	113	(120)	29	500	(471)	-94%	113
Vote 11 - Planning and Development		1 283	3 265	6 911	267	1 777	1 811	(33)	-2%	6 911
Vote 12 - Protection Services		10 519	16 662	33 632	1 534	19 376	17 002	2 374	14%	33 632
Vote 13 - Protection Services		16	536	1 718	46	783	513	270	53%	1 718
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	86 507	152 193	210 322	9 790	68 545	157 725	**(89 180)**	**-57%**	210 322
Total Capital Expenditure		**243 236**	**344 772**	**292 051**	**10 308**	**91 516**	**197 027**	**(105 511)**	**-54%**	**292 051**

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) - M09 March

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**	**11 405**	**314**	**1 518**	**8 122**	(6 604)	-81%	**11 405**
Executive and council		564	594	474	2	38	461	(423)	-92%	474
Finance and administration		8 928	10 749	10 786	312	1 450	7 516	(6 066)	-81%	10 786
Internal audit		67	145	145	–	29	145	(116)	-80%	145
Community and public safety		**19 270**	**27 519**	**28 291**	**621**	**9 435**	**20 596**	(11 161)	-54%	**28 291**
Community and social services		3 403	8 242	6 422	264	2 191	4 488	(2 296)	-51%	6 422
Sport and recreation		4 777	8 811	8 120	200	714	6 271	(5 557)	-89%	8 120
Public safety		10 303	8 582	11 427	140	5 751	8 438	(2 687)	-32%	11 427
Housing		532	1 766	2 203	16	726	1 282	(556)	-43%	2 203
Health		255	118	118	–	53	118	(65)	-55%	118
Economic and environmental services		**89 733**	**60 789**	**91 245**	**4 764**	**35 329**	**52 554**	(17 225)	-33%	**91 245**
Planning and development		535	2 560	1 635	117	309	1 505	(1 196)	-79%	1 635
Road transport		89 199	58 229	89 610	4 646	35 020	51 049	(16 029)	-31%	89 610
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**124 525**	**244 332**	**159 981**	**4 574**	**45 137**	**115 449**	(70 312)	-61%	**159 981**
Energy sources		46 330	71 838	45 191	1 356	10 131	16 055	(5 923)	-37%	45 191
Water management		18 067	77 894	46 370	226	19 372	47 202	(27 831)	-59%	46 370
Waste water management		48 726	84 553	55 964	2 030	10 082	43 205	(33 123)	-77%	55 964
Waste management		11 402	10 048	12 455	962	5 552	8 987	(3 435)	-38%	12 455
Other		148	645	1 129	35	97	306	(209)	-68%	1 129
Total Capital Expenditure - Functional Classification	3	**243 236**	**344 772**	**292 051**	**10 308**	**91 516**	**197 027**	**(105 511)**	**-54%**	**292 051**
Funded by:										
National Government		107 813	54 343	102 339	14 035	24 683	27 515	(2 832)	-10%	102 339
Provincial Government		6 020	6 878	6 975	1	3 036	1 514	1 522	101%	6 975
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		**113 833**	**61 221**	**109 314**	**14 036**	**27 719**	**29 029**	**(1 310)**	**-5%**	**109 314**
Borrowing	6	18 776	144 695	39 093	(10 778)	6 154	53 943	(47 789)	-89%	39 093
Internally generated funds		110 627	138 857	143 643	7 049	57 643	114 054	(56 411)	-49%	143 643
Total Capital Funding		**243 236**	**344 772**	**292 051**	**10 308**	**91 516**	**197 027**	**(105 511)**	**-54%**	**292 051**

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

2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		562 604	574 738	574 738	574 568	574 738
Call investment deposits		–	–	–	379 000	–
Consumer debtors		122 644	160 052	160 052	88 039	160 052
Other debtors		63 763	43 283	43 283	59 751	43 283
Current portion of long-term receivables		229	145	145	(653)	145
Inventory		126 566	141 598	141 598	126 217	141 598
Total current assets		**875 806**	**919 816**	**919 816**	**1 226 923**	**919 816**
Non current assets						
Long-term receivables		508	613	613	427	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	2 947 001	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**	**3 103 419**	**3 035 024**
TOTAL ASSETS		**4 006 642**	**3 954 840**	**3 954 840**	**4 330 342**	**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	29 228	28 798
Trade and other payables		255 760	264 229	264 229	151 010	264 229
Provisions		74 024	59 000	59 000	72 488	59 000
Total current liabilities		**393 016**	**394 006**	**394 006**	**267 425**	**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**	**800 435**	**939 271**
NET ASSETS	2	**3 080 615**	**3 015 569**	**3 015 569**	**3 529 906**	**3 015 569**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 019 026	2 956 736	2 956 736	3 468 317	2 956 736
Reserves		61 589	58 833	58 833	61 589	58 833
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 080 615**	**3 015 569**	**3 015 569**	**3 529 906**	**3 015 569**

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		264 764	268 428	268 428	23 895	249 765	231 779	17 986	8%	268 428
Service charges		888 247	1 004 850	1 004 850	77 554	827 508	842 551	(15 044)	-2%	1 004 850
Other revenue		113 341	186 786	186 786	107 013	200 455	160 574	39 881	25%	186 786
Government - operating		417 804	611 427	611 427	2 394	318 821	611 427	(292 605)	-48%	611 427
Government - capital		120 716	54 354	54 354	1 250	30 284	54 354	(24 070)	-44%	54 354
Interest		50 326	49 032	49 032	3 328	38 847	40 141	(1 294)	-3%	49 032
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 515 764)	(1 912 296)	(1 912 296)	(241 464)	(1 100 595)	(1 392 011)	(291 416)	21%	(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)	(5 725)	(34 935)	(41 017)	(6 083)	15%	(69 450)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**232 277**	**156 987**	**156 987**	**(31 754)**	**512 844**	**489 454**	**(23 390)**	**-5%**	**156 987**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		220	1 000	1 000	–	–	–	–		1 000
Decrease (Increase) in non-current debtors		–	25	25	–	–	–	–		25
Decrease (increase) other non-current receivables		99	–	–	(72)	962	–	962	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	(379 000)	–	(379 000)	#DIV/0!	–
Payments										
Capital assets		(243 236)	(344 307)	(344 307)	(3 511)	(100 228)	(262 375)	(162 147)	62%	(344 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(242 917)**	**(343 282)**	**(343 282)**	**(3 583)**	**(478 266)**	**(262 375)**	**215 891**	**-82%**	**(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)	19	(1 677)	(2 107)	430	-20%	(2 062)
Payments										
Repayment of borrowing		(44 969)	(41 979)	(41 979)	(0)	(20 937)	(19 679)	1 258	-6%	(41 979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(44 541)**	**100 654**	**100 654**	**19**	**(22 614)**	**(21 786)**	**827**	**-4%**	**100 654**
NET INCREASE/ (DECREASE) IN CASH HELD		**(55 181)**	**(85 642)**	**(85 642)**	**(35 319)**	**11 964**	**205 292**			**(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		574 568	767 896			476 962

References

1. Material variances to be explained in Table SC1

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.

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of April 2020.

Cash and cash equivalents commitments - 30 April 2020				
	Opening balance (01.07.2019)	**Investment**	**Movement**	**Closing balance**
Repayments of Loans - short term portion	35 636 067	-24 000 000	-10 936 790	699 277
Capital Replacement Reserve	68 803 634	-32 000 000	-36 677 715	125 919
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		-2 956 498	73 644 086
Unspent External Loans	3 343 289	-57 000 000	53 628 277	-28 434
Unspent Conditional Grants	33 285 833	-142 000 000	123 489 565	14 775 398
Housing Development Fund	60 321 580	-60 000 000	0	321 580
Trade debtors - deposits	27 596 642	-30 000 000	1 631 073	-772 285
Working capital	244 476 920	-34 000 000	228 786 265	473 263 185
Closing Balance	**562 603 736**	**-379 000 000**	**356 964 177**	**574 567 913**
Investments (Call deposit)	**0**	**379 000 000**	**0**	379 000 000
Cash and investments available	**562 603 736**	**0**	**356 964 177**	**953 567 913**

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	Budget Year 2019/20											
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	18 351	3 743	3 144	2 383	2 672	2 450	12 603	64 105	109 450	84 212		85 211
Trade and Other Receivables from Exchange Transactions - Electricity	34 803	1 329	805	490	231	102	495	3 213	41 468	4 531		7 483
Receivables from Non-exchange Transactions - Property Rates	25 898	2 283	1 591	1 064	921	673	3 321	10 003	45 754	15 981		16 662
Receivables from Exchange Transactions - Waste Water Management	12 888	1 347	953	781	610	523	2 129	10 188	29 417	14 230		18 338
Receivables from Exchange Transactions - Waste Management	11 465	1 207	856	688	540	446	1 793	7 328	24 322	10 794		15 086
Receivables from Exchange Transactions - Property Rental Debtors	20	6	4	3	5	5	28	60	130	101		613
Interest on Arrear Debtor Accounts	370	67	83	86	92	84	558	8 470	9 809	9 290		–
Recoverable unauthorised, irregular, fruitless and w asteful expenditure	–	–	–	–	–	–	–	–	–	–		–
Other	(14 252)	349	44	639	290	330	1 874	9 706	(1 019)	12 840		9 970
Total By Income Source	**89 544**	**10 330**	**7 479**	**6 133**	**5 360**	**4 611**	**22 800**	**113 074**	**259 332**	**151 979**	**–**	**153 363**
2018/19 - totals only	83 757	8 154	6 075	4 763	5 071	4 459	18 522	98 786	229 586	131 601	1 875	145 175
Debtors Age Analysis By Customer Group												
Government	3 839	78	110	118	75	12	249	14	4 495	468		–
Commercial	30 431	1 329	800	293	228	120	678	5 869	39 748	7 188		9 758
Households	59 117	8 887	6 543	5 685	5 025	4 450	21 728	105 904	217 340	142 793		143 604
Other	(3 843)	35	26	37	32	29	145	1 287	(2 251)	1 530	–	–
Total By Customer Group	**89 544**	**10 330**	**7 479**	**6 133**	**5 360**	**4 611**	**22 800**	**113 074**	**259 332**	**151 979**	**–**	**153 363**

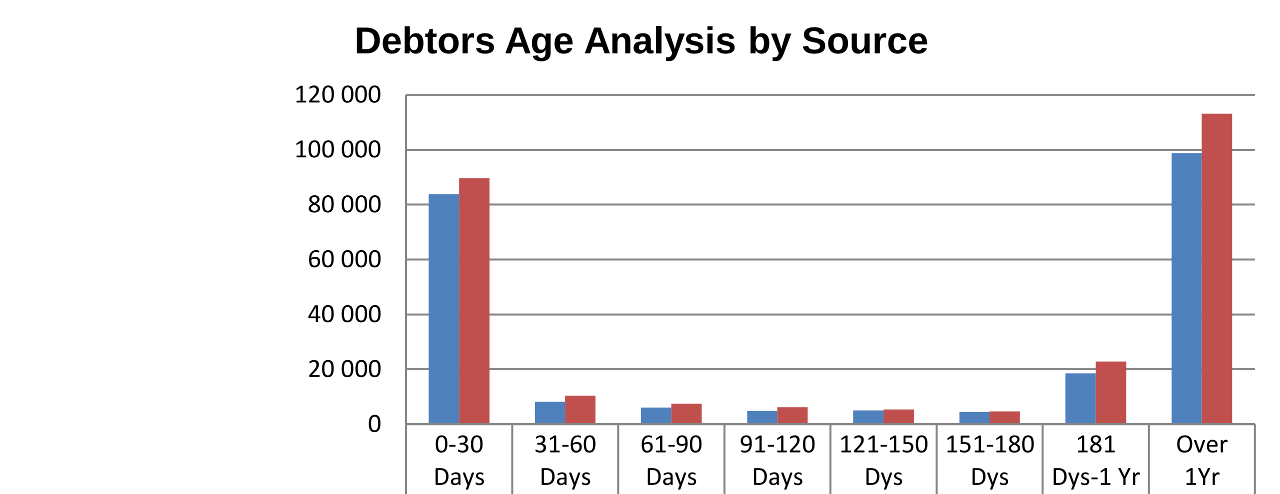
The Debtors age analysis includes only those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and service charges on an instalment basis.

At the end of April 2020, an amount of R259 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R151.9 million outstanding for longer than 90 days. Nothing was written off for April 2020 in respect of Indigent households and other households. To date bad debts amounting to R11.6 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 April 2020 to the same period last year:



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis 2018/19	83 757	8 154	6 075	4 763	5 071	4 459	18 522	98 786
Debtors Age Analysis 2019/20	89 544	10 330	7 479	6 133	5 360	4 611	22 800	113 074

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 - M10 April

Description R thousands	NT Code	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	0100	33 799	–	–	–	–	–	–	–	**33 799**	34 570
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	6 999	–	–	–	–	–	–	–	**6 999**	6 078
VAT (output less input)	0400	2 973	–	–	–	–	–	–	–	**2 973**	2 365
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	4 196	139	34	31	–	–	–	–	**4 401**	11 624
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**47 968**	**139**	**34**	**31**	**–**	**–**	**–**	**–**	**48 172**	54 637

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 - M09 March

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 ³	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		Yrs/Months												
Municipality														
Nedbank		6	Call Deposit	No	Fixed	6,679	0	0	26 September 2020	57 000	–	–	–	**57 000**
Nedbank		6	Call Deposit	No	Fixed	6,679	0	0	26 September 2020	60 000	–	–	–	**60 000**
Nedbank		6	Call Deposit	No	Fixed	6,679	0	0	26 September 2020	30 000	–	–	–	**30 000**
Standard Bank		3	Call Deposit	No	Fixed	6,325	0	0	26 June 2020	24 000	–	–	–	**24 000**
Standard Bank		3	Call Deposit	No	Fixed	6,325	0	0	26 June 2020	76 000	–	–	–	**76 000**
Standard Bank		3	Call Deposit	No	Fixed	6,325	0	0	26 June 2020	32 000	–	–	–	**32 000**
Standard Bank		2	Call Deposit	No	Fixed	6,25	0	0	26 May 2020	34 000	–	–	–	**34 000**
Standard Bank		2	Call Deposit	No	Fixed	6,25	0	0	26 May 2020	66 000	–	–	–	**66 000**
														–
Municipality sub-total										**379 000**		**–**	**–**	**379 000**
Entities														
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**379 000**		**–**	**–**	**379 000**

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.

2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**265 264**	**328 280**	**280 555**	**–**	**261 333**	**311 326**	**(49 993)**	**-16,1%**	**280 555**
Local Government Equitable Share		137 401	149 978	149 978		99 985	149 978	(49 993)	-33,3%	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		5 111	5 111	–		5 111
Energy Efficiency and Demand Management		378	–	–		–	–	–		–
Infrastucture Skills Development Grant	3	5 897	7 040	6 718		7 040	7 040	–		6 718
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	115 594		146 647	146 647	–		115 594
Other transfers and grants [insert description]								–		
Provincial Government:		**151 494**	**275 467**	**422 395**	**–**	**189 186**	**189 186**	**–**		**422 395**
Housing		33 896	156 872	216 614		4 761	4 761	–		216 614
Proclaimed Roads		5 168	422	10 542		–	–	–		10 542
Local Government Masterplanning Grant		600	600	600		600	600	–		600
Local Government Internship Grant		72	–	80		–	–	–		80
Library Grant		9 239	9 543	9 743		9 743	9 743	–		9 743
Community Development Workers Operating Grant		–	–	186		–	–	–		186
Integrated Pubic Transport Grant		101 086	106 747	172 747		172 747	172 747	–		172 747
Financial Management Capacity Building Grant		–	380	380		380	380	–		380
Financial Management Support Grant		755	255	755		755	755	–		755
Thusong Services Centres Grant		200	200	200		200	200	–		200
Financial Management Support Grant (Goverment Support)		–	–	–		–	–	–		–
Municipal Infrastucture 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
Contribution towards acceleration of housing delivery		–	–	10 000		–	–	–		10 000
Provide resources for the cycle infrastructure project		–	–	100		–	–	–		100
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**	**703 600**	**–**	**450 519**	**500 512**	**(49 993)**	**-10,0%**	**703 600**
Capital Transfers and Grants										
National Government:		120 585	56 506	104 231	–	29 917	29 917	–		104 231
Municipal Infrastructure Grant (MIG)		46 325	38 500	38 500		11 911	11 911	–		38 500
Regional Bulk Infrastructure		–	–	–		–	–	–		–
Integrated National Electrification Programme		13 000	10 044	10 044		10 044	10 044	–		10 044
Energy Efficiency and Demand Management		6 510	7 000	7 000		7 000	7 000	–		7 000
Infrastructure Skills Development		115	460	782		460	460	–		782
Public Transport Infrastructure Grant		54 635	502	47 905		502	502	–		47 905
Provincial Government:		**–**	**6 878**	**6 878**	**–**	**1 367**	**1 367**	**–**		**6 878**
Housing		–	6 628	6 628	–	1 117	1 117	–		6 628
Contribution towards acceleration of housing delivery		–	–	–	–	–	–			–
Library Grant		–	250	250	–	250	250			250
Total Capital Transfers and Grants	5	**120 585**	**63 383**	**111 109**	**–**	**31 284**	**31 284**	**–**		**111 109**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	538 389	667 781	814 709	–	481 803	531 796	(49 993)	-9,4%	814 709

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

2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**266 098**	**328 280**	**280 555**	**3 614**	**173 399**	**74 902**	**98 497**	**131,5%**	**280 555**
Local Government Equitable Share		137 401	149 978	149 978		99 985	–	99 985	#DIV/0!	149 978
Finance Management		1 550	1 550	1 550	16	724	800	(76)	-9,6%	1 550
Municipal Systems Improvement		–	–	–		–	–	–		–
EPWP Incentive		5 466	5 111	5 111	365	3 278	3 300	(22)	-0,7%	5 111
Energy Efficiency and Demand Management		378	–	–		–	–	–		–
Infrastucture Skills Development Grant		4 934	7 040	6 718	544	5 012	5 000	12	0,2%	6 718
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604		802	802	0	0,0%	1 604
Public Transport Network Operating Grant		114 836	162 997	115 594	2 689	63 598	65 000	(1 402)	-2,2%	115 594
Provincial Government:		**184 660**	**275 467**	**422 395**	**17 063**	**176 209**	**179 440**	**(3 231)**	**-1,8%**	**422 395**
Housing		67 902	156 872	216 614	1 449	14 220	15 000	(780)	-5,2%	216 614
Proclaimed Roads		5 168	422	10 542		10 207	10 542	(335)	-3,2%	10 542
Local Government Masterplanning Grant		7	600	600		–	–	–		600
Local Government Internship Grant		57	–	80		–	–	–		80
Library Grant		9 239	9 543	9 743	842	8 170	8 200	(30)	-0,4%	9 743
Community Development Workers Operating Grant		15	–	186		–	–	–		186
Integrated Pubic Transport Grant		101 237	106 747	172 747	14 765	142 940	145 000	(2 060)	-1,4%	172 747
Financial Management Capacity Building Grant			380	380		–	–	–		380
Financial Management Support Grant		755	255	755		133	150	(17)	-11,4%	755
Thusong Services Centres Grant		200	200	200	8	90	100	(10)	-9,6%	200
Financial Management Support Grant (Goverment Support)		80	–	–		–	–	–		–
Municipal Infrastucture 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		448	448	–		448
Contribution towards acceleration of housing delivery		–	–	10 000		–	–			10 000
Provide resources for the cycle infrastructure project		–	–	100		–	–			100
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**	**703 600**	**20 677**	**349 608**	**254 342**	**95 266**	**37,5%**	**703 600**
Capital expenditure of Transfers and Grants										
National Government:		116 086	62 864	110 589	3 643	30 088	35 558	(5 470)	**-15,4%**	110 589
Municipal Infrastructure Grant (MIG)		36 158	38 500	38 500	1 060	4 742	5 000	(258)	-5,2%	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	457	1 218	1 500	(282)	-18,8%	10 044
Energy Efficiency and Demand Management		7 602	7 000	7 000	45	2 552	2 500	52	2,1%	7 000
Infrastructure Skills Development		103	460	782	2	204	200	4	2,0%	782
Public Transport Infrastructure Grant		52 657	502	47 905	2 079	15 015	20 000	(4 985)	-24,9%	47 905
Provincial Government:		**6 137**	**6 878**	**6 878**	**418**	**3 453**	**3 520**	(67)	-1,9%	**6 878**
Housing		5 960	6 628	6 628	226	3 233	3 300	(67)	-2,0%	6 628
Contribution towards acceleration of housing delivery			**–**	**–**	**–**	**–**	**–**	–		–
Library Grant			250	250	192	221	220			250
George Integrated Public Transport Network		177	–	–	–	–	–	–		–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
								–		
Other grant providers:		**93**	**–**	**–**	**–**	**–**	**–**	–		**–**
Sportfields YDVS: Thembalethu & Pacaltsdorp		**93**						–		
								–		
Total capital expenditure of Transfers and Grants		**122 316**	**69 741**	**117 467**	**4 061**	**33 542**	**39 078**	**(5 536)**	**-14,2%**	**117 467**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**574 119**	**674 139**	**821 067**	**24 738**	**383 150**	**293 420**	**89 730**	**30,6%**	**821 067**

References

2.8.6 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2019/20				
R thousands		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
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		–	–	–	–	
Infrastucture 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 Pubic 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		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
Provincial Government:		–	–	–	–	
		–	–	–	–	
Fire Service Capacity Building Grant		–	–	–	–	
District Municipality:		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Other grant providers:		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**3 349**	–	–	**3 349**	**100,0%**

References

2.8.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
R thousands		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	1 067	11 813	4 879	6 934	142%	15 608
Pension and UIF Contributions		732	799	799	52	641	1 474	(833)	-57%	799
Medical Aid Contributions		283	311	311	19	220	102	118	116%	311
Motor Vehicle Allowance		4 760	4 909	4 909	351	3 938	566	3 372	596%	4 909
Cellphone Allowance		2 128	2 317	2 317	167	1 766	11 339	(9 573)	-84%	2 317
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**22 017**	**23 943**	**23 943**	**1 655**	**18 378**	**18 359**	**19**	**0%**	**23 943**
% increase	4		**8,7%**	**8,7%**						**8,7%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 197	10 483	10 828	958	7 566	9 500	(1 934)	-20%	10 828
Pension and UIF Contributions		648	856	856	52	380	450	(70)	-16%	856
Medical Aid Contributions		148	132	132	16	149	132	17	13%	132
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		575	1 891	1 863	–	–	–	–		1 863
Motor Vehicle Allowance		324	360	360	25	251	250	1	1%	360
Cellphone Allowance		92	35	35	7	68	35	33	95%	35
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		129	424	479	3	164	450	(286)	-64%	479
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**10 113**	**14 181**	**14 553**	**1 061**	**8 578**	**10 817**	**(2 239)**	**-21%**	**14 553**
% increase	4		**40,2%**	**43,9%**						**43,9%**
Other Municipal Staff										
Basic Salaries and Wages		300 032	360 438	352 234	26 369	264 033	235 070	28 963	12%	352 234
Pension and UIF Contributions		49 800	71 914	71 758	4 470	44 913	59 798	(14 885)	-25%	71 914
Medical Aid Contributions		38 784	40 105	40 065	1 896	23 100	30 049	(6 949)	-23%	40 105
Overtime		41 737	32 351	40 504	3 694	31 083	33 754	(2 671)	-8%	32 576
Performance Bonus		(1)	24 340	24 222	0	23 318	24 222	(904)	-4%	–
Motor Vehicle Allowance		14 870	15 423	15 732	1 224	12 652	13 110	(458)	-3%	15 732
Cellphone Allowance		1 105	1 106	1 266	125	1 032	1 055	(23)	-2%	1 266
Housing Allowances		2 125	4 136	4 126	183	1 865	3 438	(1 573)	-46%	4 136
Other benefits and allowances		47 843	8 446	12 136	1 934	23 706	10 113	13 593	134%	46 563
Payments in lieu of leave		–					–	–		–
Long service awards		4 671	3 879	3 879	–	–	3 232	(3 232)	-100%	2 582
Post-retirement benefit obligations	2	9 044	21 054	21 054	15	153	–	153	#DIV/0!	8 704
Sub Total - Other Municipal Staff		**510 011**	**583 191**	**586 976**	**39 910**	**425 854**	**413 841**	**12 013**	**3%**	**575 812**
% increase	4		**14,3%**	**15,1%**						**12,9%**
Total Parent Municipality		**542 142**	**621 315**	**625 472**	**42 627**	**452 810**	**443 017**	**9 793**	**2%**	**614 309**
TOTAL SALARY, ALLOWANCES & BENEFITS		**542 142**	**621 315**	**625 472**	**42 627**	**452 810**	**443 017**	**9 793**	**2%**	**614 309**
% increase	4		**14,6%**	**15,4%**						**13,3%**
TOTAL MANAGERS AND STAFF		**520 124**	**597 372**	**601 529**	**40 971**	**434 432**	**424 658**	**9 774**	**2%**	**590 366**

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

2.8.8 Overtime table per department

PROTECTION SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Fire Services	Overtime-Non Structured	781 350	781 350	353 625	78 345	83 889	131 598	59 794	427 725
Fire Services	Overtime-Structured	549 190	549 190	427 596	88 847	118 304	168 655	51 791	121 594
Fire Services	Overtime-Night Shift	1 284 000	1 584 000	1 149 806	260 386	393 418	366 127	129 875	434 194
Hawker Control	Overtime-Non Structured	672 820	672 820	480 603	4 200	50 150	266 434	159 819	192 217
Security Services	Overtime-Non Structured	907 010	1 699 455	1 092 864	192 737	265 369	604 088	30 670	606 591
Security Services	Overtime-Night Shift	60 680	90 789	70 304	15 608	22 220	24 295	8 181	20 485
Traffic Services	Overtime-Non Structured	2 604 400	3 581 832	2 333 460	433 549	725 548	775 858	398 506	1 248 372
Traffic Services	Overtime-Night Shift	167 155	173 660	148 419	20 541	51 818	51 947	24 113	25 241
Vehicle Registration	Overtime-Non Structured	7 870	208 686	145 942	39 780	47 172	42 764	16 226	62 744
Drivers Licence	Overtime-Non Structured	51 790	111 508	56 417	21 937	24 525	3 537	6 419	55 091
Vehicle Testing	Overtime-Non Structured	1 700	23 302	17 351	2 095	7 614	5 312	2 330	5 951
Fleet Management	Overtime-Non Structured	146 790	146 790	186 159	39 782	61 930	68 861	15 586	-39 369
GIPTN - Establishment Cost	Overtime-Non Structured	110 986	-	-	-	-	-	-	-
GIPTN - Auxillary Cost	Overtime-Non Structured	-	1 200 400	623 042	13 813	9 988	30 035	569 206	577 358
GIPTN - Auxillary Cost	Overtime-Night Shift	-	5 000	519	476	43		-	4 481
	GRAND TOTAL	**7 345 741**	**10 828 782**	**7 086 108**	**1 212 096**	**1 861 988**	**2 539 509**	**1 472 514**	**3 742 675**
	% SPENT			**65%**					
CORPORATE SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Administration	Overtime-Non Structured	21 640	21 640	14 447	1 759	12 688	-	-	7 193
Client Services	Overtime-Non Structured	26 230	26 230	6 423	2 734	3 689	-	-	19 807
Civic Centre	Overtime-Non Structured	268 390	196 390	65 064	32 238	18 193	14 633	-	131 326
Blanco Hall	Overtime-Non Structured	20 100	20 100	-	-	-	-	-	20 100
Conville Hall	Overtime-Non Structured	35 440	35 440	15 902	8 077	7 825	-	-	19 538
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
Maintenance	Overtime-Non Structured	95 460	95 460	136 688	26 248	47 655	44 934	17 851	-41 228
Fencing & Sidings	Overtime-Non Structured	4 590	4 590	60 150	12 491	17 723	24 261	5 675	-55 560
	TOTAL	**499 600**	**427 600**	**305 980**	**90 852**	**107 774**	**83 828**	**23 526**	**121 620**
	% SPENT			**72%**					

COMMUNITY SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Social Services									
Main Library	Overtime-Non Structured	1 970	1 970	-	-	-	-	-	1 970
Sport Maintenance	Overtime-Non Structured	90 410	90 410	77 369	-	12 402	56 957	8 010	13 041
Swimmingpool	Overtime-Non Structured	26 880	26 880	33 546	-	4 557	25 363	3 626	-6 666
Environmental Admin	Overtime-Non Structured	16 780	66 280	69 063	25 732	26 273	14 978	2 080	-2 783
Social Services	Overtime-Non Structured	45 450	45 450	94 374	35 484	21 576	28 375	8 939	-48 924
Sub-total: Social Services		**181 490**	**230 990**	**274 351**	**61 216**	**64 807**	**125 673**	**22 655**	**-43 361**
Community Services									
Cemetries	Overtime-Non Structured	210 800	210 800	232 743	32 387	54 712	128 196	17 449	-21 943
Parks & Gardens	Overtime-Non Structured	366 450	366 450	461 894	56 196	107 543	273 792	24 363	-95 444
Beach Areas	Overtime-Non Structured	260 030	260 030	329 567	31 625	47 296	240 325	10 321	-69 537
Street Cleansing	Overtime-Non Structured	255 030	255 030	511 207	178 366	153 841	149 305	29 695	-256 177
Public Toilets	Overtime-Non Structured	82 610	82 610	212 858	39 051	75 823	86 465	11 520	-130 248
Dumping Site	Overtime-Non Structured	102 280	102 280	197 496	41 500	73 720	66 853	15 424	-95 216
Refuse Removal	Overtime-Non Structured	4 467 950	4 467 950	3 503 715	597 591	872 269	1 694 321	339 533	964 235
Refuse Removal	Overtime-Non Structured	-	-	-	-	-		-	-
Sub-total: Community Services		**5 745 150**	**5 745 150**	**5 449 481**	**976 716**	**1 385 204**	**2 639 257**	**448 304**	**295 669**
Total for Directorate		**5 926 640**	**5 976 140**	**5 723 832**	**1 037 932**	**1 450 011**	**2 764 930**	**470 958**	**252 308**
	% SPENT			**96%**					

CIVIL ENGINEERING SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Sewerage Networks	Overtime-Non Structured	4 136 770	5 021 770	3 838 826	783 841	1 215 226	1 402 583	437 176	1 182 944
Water Contamination Control	Overtime-Non Structured	1 491 840	1 491 840	1 088 599	228 153	326 577	409 647	124 223	403 241
Water Contamination Control	Overtime-Structured	135 060	195 060	149 669	24 354	44 321	61 252	19 742	45 391
Water Contamination Control	Overtime-Night Shift	251 878	251 878	182 088	37 414	60 650	62 746	21 278	69 790
Laboratory Services	Overtime-Non Structured	64 060	57 060	18 143	-	10 297	7 846	-	38 917
Laboratory Services	Overtime-Structured	550	550	-	-	-	-	-	550
Civil Administration	Overtime-Non Structured	52 280	52 280	59 304	15 672	22 264	16 572	4 796	-7 024
Streets & Storm Water	Overtime-Non Structured	1 306 990	1 406 990	1 177 526	255 456	418 799	413 860	89 410	229 464
Water Purification	Overtime-Non Structured	1 132 730	1 352 730	1 059 067	198 378	365 188	390 371	105 129	293 663
Water Purification	Overtime-Structured	278 820	418 820	282 177	57 281	87 960	114 950	21 986	136 643
Water Purification	Overtime-Night Shift	332 021	377 021	265 768	62 872	91 324	84 477	27 095	111 253
Water Distribution	Overtime-Non Structured	3 253 230	4 253 230	3 236 304	804 387	1 039 198	1 068 759	323 960	1 016 926
	TOTAL	**12 436 229**	**14 879 229**	**11 357 472**	**2 467 808**	**3 681 804**	**4 033 063**	**1 174 796**	**3 521 757**
	% SPENT			**76%**					

ELECTROTECHNICAL SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Electricity: Admin	Overtime-Non Structured	126 540	126 540	128 377	48 147	59 646	15 216	5 367	-1 837
Electricity: Distribution	Overtime-Non Structured	5 246 860	7 346 860	5 774 539	1 068 250	2 333 767	1 858 164	514 357	1 572 321
Mechanical Workshop	Overtime-Non Structured	32 570	32 570	149 997	24 672	61 797	52 841	10 686	-117 427
	TOTAL	**5 405 970**	**7 505 970**	**6 052 912**	**1 141 069**	**2 455 211**	**1 926 222**	**530 410**	**1 453 058**
	% SPENT			**81%**					

HUMAN SETTLEMENTS									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
Housing Administration	Overtime-Non Structured	585 480	735 480	440 612	182 164	192 656	47 035	18 757	294 868
Support Services	Overtime-Non Structured	1 310	1 310	-	-	-	-	-	1 310
	TOTAL	**586 790**	**736 790**	**440 612**	**182 164**	**192 656**	**47 035**	**18 757**	**296 178**
	% SPENT			**60%**					

FINANCIAL SERVICES									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**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	20 097	3 062	5 615	10 201	1 218	-527
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	10 660	4 790	4 790	-	-	-	5 870
Creditors Section	Overtime-Non Structured	27 490	27 490	7 452	-	-	7 452	-	20 038
Remuneration Section	Overtime-Non Structured	23 560	13 560	-	-	-	-	-	13 560
ICT	Overtime-Non Structured	5 240	5 240	1 759	-	1 759	-	-	3 481
	TOTAL	**87 670**	**87 670**	**33 239**	**6 848**	**7 519**	**17 654**	**1 218**	**54 431**
	% SPENT			**38%**					
PLANNING AND DEVELOPMENT									
Department Name	**Item Name**	**Original Budget**	**Adjusted Budget**	**Year-to-date Actual**	**Quarter 1**	**Quarter 2**	**Quarter 3**	**April 2019**	**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**	**Quarter 2**	**Quarter 3**	**April 2019**	**Available**
DMA Administration	Overtime-Non Structured	28 630	28 630	16 407	2 626	6 811	5 239	1 731	12 223
Office of the Executive Mayor	Overtime-Non Structured	3 930	3 930	66 435	22 795	28 377	15 264	-	-62 505
	TOTAL	**32 560**	**32 560**	**82 842**	**25 421**	**35 187**	**20 503**	**1 731**	**-50 282**
	% SPENT			**254%**					
	GRAND TOTAL	**32 350 840**	**40 504 381**	**31 082 996**	**6 164 190**	**9 792 151**	**11 432 744**	**3 693 911**	**9 421 385**
	% SPENT			**77%**					

Notes:

- An amount of **R31 082 996** 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.

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 - M10 April

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Cash Receipts By Source																
Property rates		20 883	24 117	25 988	25 054	22 323	35 996	24 342	23 895	23 568	23 600	17 186	22 662	289 613	288 561	310 202
Service charges - electricity revenue		31 255	66 948	58 192	97 715	43 587	57 355	57 159	52 870	60 168	51 186	49 142	101 449	727 026	745 451	789 616
Service charges - water revenue		1 779	10 759	9 483	26 334	3 006	14 925	10 099	11 244	10 967	10 555	9 127	13 192	131 469	129 712	137 496
Service charges - sanitation revenue		8 973	9 050	10 859	6 342	8 937	10 699	9 341	9 098	9 245	9 138	7 800	5 539	105 020	105 274	114 223
Service charges - refuse		7 694	1 297	10 466	(2 702)	4 685	7 363	4 602	4 342	4 722	7 771	6 057	31 866	88 163	89 115	97 136
Rental of facilities and equipment		1 584	147	157	285	130	126	95	86	83	25	985	2 480	6 183	6 480	6 808
Interest earned - external investments		3 527	3 729	3 422	2 526	2 621	3 313	2 616	2 984	8 397	2 690	3 788	7 450	47 061	45 352	47 648
Interest earned - outstanding debtors		378	332	391	213	317	314	363	344	381	(9)	596	2 477	6 096	6 145	6 452
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 546	1 724	1 185	1 374	1 446	1 417	1 386	1 264	1 064	251	1 589	61 879	76 126	16 026	16 840
Licences and permits		305	254	256	323	298	127	322	229	215	14	304	868	3 516	3 695	3 872
Agency services		–	(886)	1 187	2 382	4 574	–	–	6	1	–	177	1 408	8 848	9 291	9 755
Transfer receipts - operating		20 990	1 749	7 074	111 326	21 669	53 020	96 726	2 394	3 873	–	–	389 352	708 173	582 326	564 505
Other revenue		7 204	15 941	12 211	(16 839)	5 003	6 213	30 413	105 428	7 562	2 336	16 144	(92 659)	98 956	205 497	218 423
Cash Receipts by Source		**106 119**	**135 162**	**140 870**	**254 332**	**118 596**	**190 868**	**237 464**	**214 184**	**130 246**	**107 556**	**112 893**	**547 962**	**2 296 250**	**2 232 924**	**2 322 975**
Other Cash Flows by Source													–			
Transfer receipts - capital		20 990	–	–	3 000	5 044	–	–	1 250	–	–	–	38 935	69 219	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)	19	(46)	–	(22)	(363)	(2 062)	864	1 186
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	25	25	(37)	(17)
Receipt of non-current receivables		–	–	–	908	20	(6)	111	(72)	–	–	–	(962)	–	–	–
Change in non-current investments		–	–	–	(166 000)	–	33 000	–	–	(246 000)	–	–	379 000	–	–	–
Total Cash Receipts by Source		**127 109**	**135 162**	**140 033**	**95 696**	**123 329**	**231 874**	**225 626**	**215 380**	**(115 800)**	**107 556**	**112 871**	**1 110 292**	**2 509 128**	**2 423 801**	**2 486 068**

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 - M10 April

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Cash Payments by Type													–			
Employee related costs		39 933	38 126	44 339	38 818	64 391	40 999	43 513	42 385	40 922	40 971	49 523	117 381	601 302	609 529	656 298
Remuneration of councillors		1 864	1 872	1 675	2 136	1 900	1 900	1 900	1 701	1 774	1 655	1 916	3 649	23 943	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	36 047	33 566	34 802	34 127	94 162	494 975	533 885	571 239
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		469	2 648	1 495	4 961	2 538	3 021	2 157	6 666	18 757	2 783	12 462	7 754	65 711	42 089	44 564
Contracted services		6 994	31 562	23 179	44 376	35 719	48 923	12 095	43 690	42 635	28 856	172 323	186 926	677 281	672 360	647 592
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		1 002	–	1 712	4 531	–	13 513	–	5 725	2 355	6 098	8 391	21 583	64 909	91 968	100 716
General expenses		–	–	–	–	–	–	–	–	–	–	–	144 351	144 351	125 883	138 469
Cash Payments by Type		**50 263**	**136 665**	**125 224**	**136 982**	**140 533**	**160 668**	**93 505**	**136 214**	**140 008**	**115 166**	**278 742**	**594 644**	**2 108 615**	**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	3 511	10 308	8 712	40 686	203 393	344 307	381 030	350 218
Repayment of borrowing		–	–	–	(0)	0	20 937	–	0	–	–	–	21 042	41 979	46 588	57 335
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	(95 822)	13 430	–	82 392	–	–	–
Total Cash Payments by Type		**54 793**	**138 464**	**138 153**	**162 421**	**150 049**	**201 440**	**97 154**	**139 725**	**54 493**	**137 308**	**319 428**	**901 472**	**2 494 901**	**2 561 516**	**2 626 764**
NET INCREASE/(DECREASE) IN CASH HELD		**72 316**	**(3 303)**	**1 880**	**(66 725)**	**(26 720)**	**30 433**	**128 473**	**75 655**	**(170 293)**	**(29 752)**	**(206 558)**	**208 820**	**14 226**	**(137 715)**	**(140 696)**
Cash/cash equivalents at the month/year beginning:		562 604	634 919	631 617	633 496	566 772	540 052	570 485	698 957	774 613	604 320	574 568	368 010	562 604	576 830	439 116
Cash/cash equivalents at the month/year end:		634 919	631 617	633 496	566 772	540 052	570 485	698 957	774 613	604 320	574 568	368 010	576 830	576 830	439 116	298 419

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)

2.8.10 Deviations – April 2020

Not deviations.

2.8.11 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

April 2020

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
April 2020		**OPENING BALANCE**			**5 735,26**
2020/04/01	Interest Received		18,46		
		CLOSING BALANCE			**5 753,72**

QUALITY CERTIFICATE

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

(mark as appropriate)

[X] The monthly budget statement

For the month of **April 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 ....**15 MAY 2020**.......................................