

Monthly Budget Monitoring Report May 2020



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Legislative framework

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

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

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

The MBRR highlights the format of the monthly budget statements.

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

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

Report to the Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of George Municipality's budget reflecting the particulars up until the end of May 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
12 June 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 May 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)	110 843	1 614 580	1 588 135
Actual	112 626	1 612 127	1 614 292
Variance to SDBIP	1 783	-2 453	26 158
% Variance to SDBIP	2%	0%	2%
% of Adjusted budget 19/20	39%	68%	69%
% of Adjusted budget 18/19	51%	76%	75%

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Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
Property Rates	279 613 000	289 613 000	278 868 262	276 793 784	(2 074 478)	-1%	
Service Charges - Electricity	723 026 230	727 026 230	599 338 725	598 240 439	(1 098 286)	0%	
Service Charges - Water	127 469 170	131 469 170	113 395 639	113 617 156	221 517	0%	
Service Charges - Sewerage	101 019 867	105 019 867	100 535 499	101 275 064	739 565	1%	
Service Charges – Refuse Removal	85 162 937	88 162 937	84 473 300	84 447 484	(25 816)	0%	
Fines, Penalties and Forfeits	76 125 676	76 125 676	13 290 188	12 809 810	(480 377)	-4%	
Licences or Permits	3 515 785	3 515 785	2 496 408	2 344 147	(152 261)	-6%	
Income for Agency Services	8 848 100	8 848 100	7 312 982	7 262 982	(50 000)	-1%	
Rent of Facilities and Equipment	6 183 220	6 183 220	2 687 609	2 784 860	97 250	4%	
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	289 800 086	2 071 012	1%	
Interest Earned – External Investment	43 179 623	47 061 413	39 263 490	38 874 122	(389 368)	-1%	
Interest Earned – Outstanding Debtors	6 095 910	6 095 910	3 363 771	3 026 503	(337 269)	-10%	
Other Revenue	23 591 011	23 405 257	14 528 665	14 111 042	(417 622)	-3%	

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reasons for variance over/(under) 10%
GIPTN Fare Revenue	104 414 438	51 938 287	40 188 141	39 046 689	(1 141 452)	-3%	Under collection is due to bud routes that was suspended during Levels 5 & 4 of the COVID 19 lock down.
Capital Contributions	23 612 600	23 612 600	14 877 338	15 460 339	583 002	4%	
Gain on Disposal of PPE	-	-	-	1 746	1 746	0%	
Total Revenue	2 279 428 521	2 365 469 505	1 614 580 079	1 612 127 240	(2 452 838)	0%	
% of Annual Budget Billed				68%			

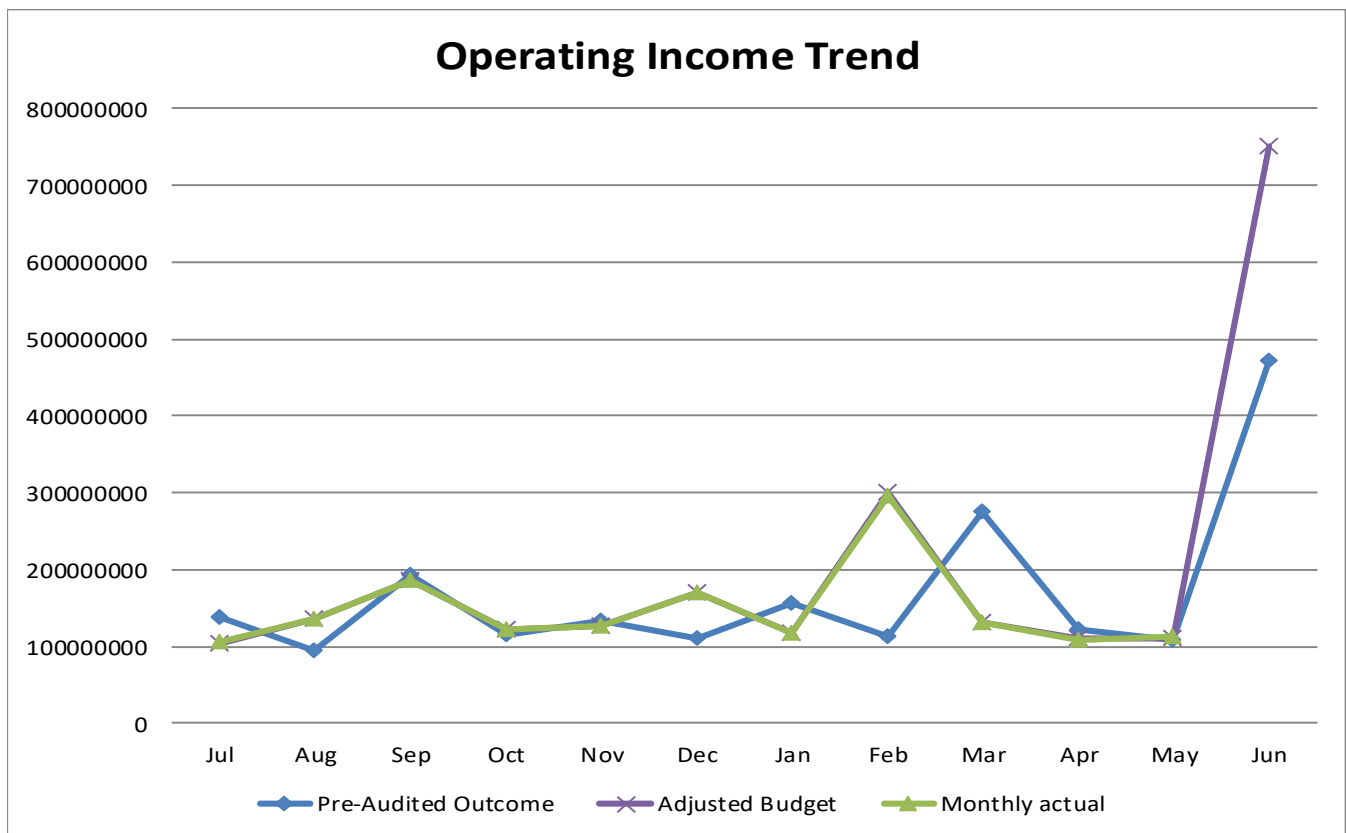
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The following table provides a summary of the revenue trends based on previous year's amounts and current years planned and actual revenue.

WC044 George - Operating income trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
Monthly income performance trend								
July	137 310	104 914	105 154	105 154	104 914	(240)	-0.2%	4%
August	93 671	134 910	135 162	240 316	239 824	(492)	-0.2%	10%
September	193 749	186 413	186 567	426 883	426 237	(646)	-0.2%	18%
October	114 322	122 191	122 371	549 254	548 428	(826)	-0.2%	23%
November	134 575	125 920	126 063	675 318	674 348	(969)	-0.1%	29%
December	109 666	170 872	170 966	846 284	845 220	(1 064)	-0.1%	36%
January	157 187	117 574	117 731	964 015	962 794	(1 220)	-0.1%	41%
February	112 848	299 648	296 401	1 260 416	1 262 442	2 026	0.2%	53%
March	276 091	130 899	130 246	1 390 662	1 393 342	2 679	0.2%	59%
April	122 768	110 072	107 556	1 498 218	1 503 414	5 195	0.3%	63%
May	107 402	111 166	113 909	1 612 127	1 614 580	2 453	0.2%	68%
June	472 855	750 889		1 612 127	2 365 470	753 342	31.8%	68%
Total Operating Income	2 032 443	2 365 470	1 612 127					

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



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Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance	Reasons for variance over/under 10%
Employee Related Costs	597 372 068	601 637 388	464 666 848	477 613 205	12 946 357	3%	
Remuneration of Councillors	23 942 803	23 942 803	20 064 462	20 033 230	(31 232)	0%	
Contracted Services	641 852 316	676 082 437	334 830 406	341 091 370	6 260 964	2%	
Bulk Purchases	498 974 880	494 974 880	402 368 730	396 190 163	(6 178 568)	-2%	The account for May 2020 is 15% lower than that of the previous month indicating the decline in units procured from Eskom although we are entering the winter months.
Operating Leases	18 528 081	18 840 216	13 030 071	13 451 619	421 548	3%	
Operational Cost	110 004 660	125 595 270	84 124 670	91 222 027	7 097 358	8%	Expenditure on PPE for employees due to COVID 19 that was not planned for.
Depreciation & Amortisation	162 816 890	162 816 890	149 215 518	149 215 518	-	0%	Monthly standard journals are being processed.
Loss on Disposal of PPE	674 160	674 160	-	18 122	18 122	No Planned Spend	
Bad Debts	71 386 200	71 386 200	15 272 455	14 880 560	(391 895)	-3%	Write-off Indigent household bad debts as well as certain households for which approval was granted for. See table SC3 Debtors age analysis for detail.
Transfers and Subsidies Paid	69 450 380	64 908 510	36 998 859	42 387 499	5 388 640	15%	

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance	Reasons for variance over/under 10%
Inventory Consumed	38 860 876	66 489 473	50 256 894	50 883 207	626 313	1%	
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	1 588 134 648	1 614 292 256	26 157 608	2%	

% of Annual Budget Spent

69%

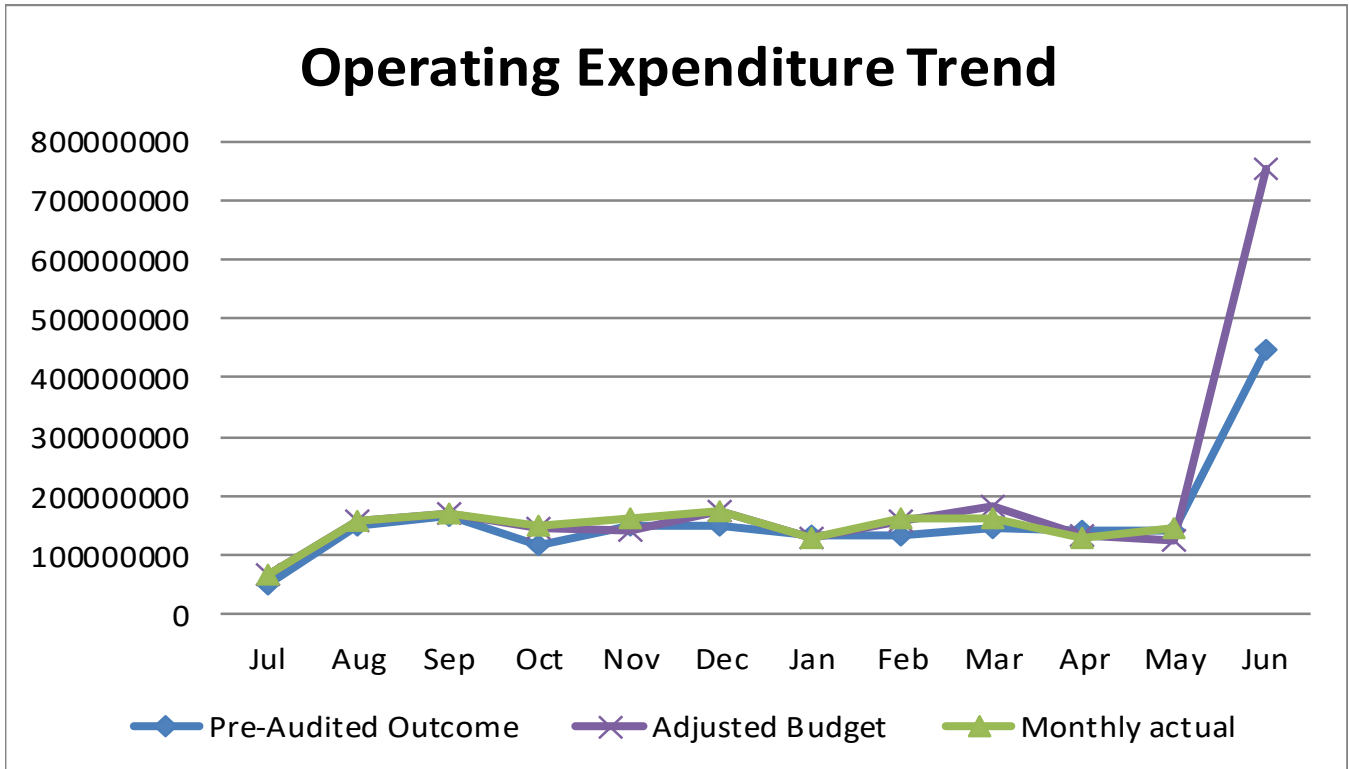
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The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George - Operating expenditure trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
Monthly expenditure performance trend								
July	51 107	66 955	68 441	68 441	66 955	(1 486)	-2.2%	3%
August	151 692	158 110	159 192	227 633	225 066	(2 567)	-1.1%	10%
September	164 716	170 082	171 320	398 953	395 148	(3 804)	-1.0%	17%
October	118 483	147 840	150 060	549 012	542 988	(6 024)	-1.1%	23%
November	151 000	141 509	162 298	711 310	684 497	(26 813)	-3.9%	30%
December	149 941	174 109	175 386	886 696	858 606	(28 090)	-3.3%	38%
January	132 524	128 932	130 483	1 017 179	987 538	(29 641)	-3.0%	43%
February	132 545	159 177	161 721	1 178 900	1 146 715	(32 185)	-2.8%	50%
March	144 226	184 718	162 469	1 341 368	1 331 434	(9 935)	-0.7%	57%
April	142 444	132 224	128 734	1 470 102	1 463 658	(6 444)	-0.4%	63%
May	141 058	124 477	144 190	1 614 292	1 588 135	(26 158)	-1.6%	69%
June	445 427	754 087		1 614 292	2 342 222	727 929	31.1%	69%
Total Operating Expenditure	1 925 163	2 342 222	1 614 292					

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



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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	217 208	(2 867)	-1%	
Corporate Services	4 315 350	3 608 255	1 935 357	1 923 400	(11 958)	-1%	-
Civil Engineering Services	218 767 121	193 826 149	69 770 983	75 751 490	5 980 507	9%	<p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - Street Resealing Project – Design phase is completed. - Outeniqua 10ML Additions (WWTW): Civil Work complete. Mechanical Electrical - tender closed, tender adjudication process complete. The budget has been revised during the adjustments budget. - Raising Garden Route Dam: Project is completed with a saving. - Extension of Waterworks – Awaiting the outcome of the BAC meeting. - Vehicles ordered – awaiting the delivery thereof.
Electro-technical Services	71 837 582	45 191 493	14 478 204	16 560 293	2 082 089	14%	<p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - 66KV Redundant Switchgear: Tender to be advertised in February 2020. Will procure 2 switch gears and delivery will possibly be in 2021. - Energy Efficient Lighting: LED street lights delivered – busy with installation. Replacing of air

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
							conditioners complete. Contractor appointed for the replacement of pumps at Eden Pump station – busy with the work. - Refurbish Existing 10MVA Transformer (Protea): The transformer was tested and need to be rewind. Deviation approved for the additional work. Transformer expert appointed to oversee the rewinding work. Project will not be completed by end June and must be rolled-over to the next year. - The Cherry Picker and Crane Truck will not be procured and need to be rolled-over to 2020/21.
Human Settlements	3 493 000	3 024 050	253 448	295 448	42 000	17%	
Planning & Development	3 264 500	2 843 500	447 064	471 884	24 820	6%	-
Community Services	22 184 008	23 034 559	14 508 596	8 775 985	(5 732 611)	-40%	The following projects are the reasons for the variance: - Refuse Trucks procure – awaiting delivery thereof. - Upgrading of Parkdene Sport Facilities – Contractors contract cancelled – project rolled-over to 2020/21. - Transfer Facility Uniondale – project complete.

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Directorate	Original Budget	Adjustment Budget	Planned (SDBIP)	Actual	Variance	Variance (%)	Reasons for variance over/under 10%
Protection Services	17 197 720	16 659 559	7 990 677	8 006 123	15 446	0%	
Financial Services	1 831 500	1 831 500	1 238 345	623 774	(614 571)	-50%	The Biometrics and Fibre connection projects has been delayed due to COVID 19 and will not be completed by year-end
Total	344 772 281	292 050 565	110 842 749	112 625 605	1 782 856	2%	
% of Annual Budget Spent				39%			

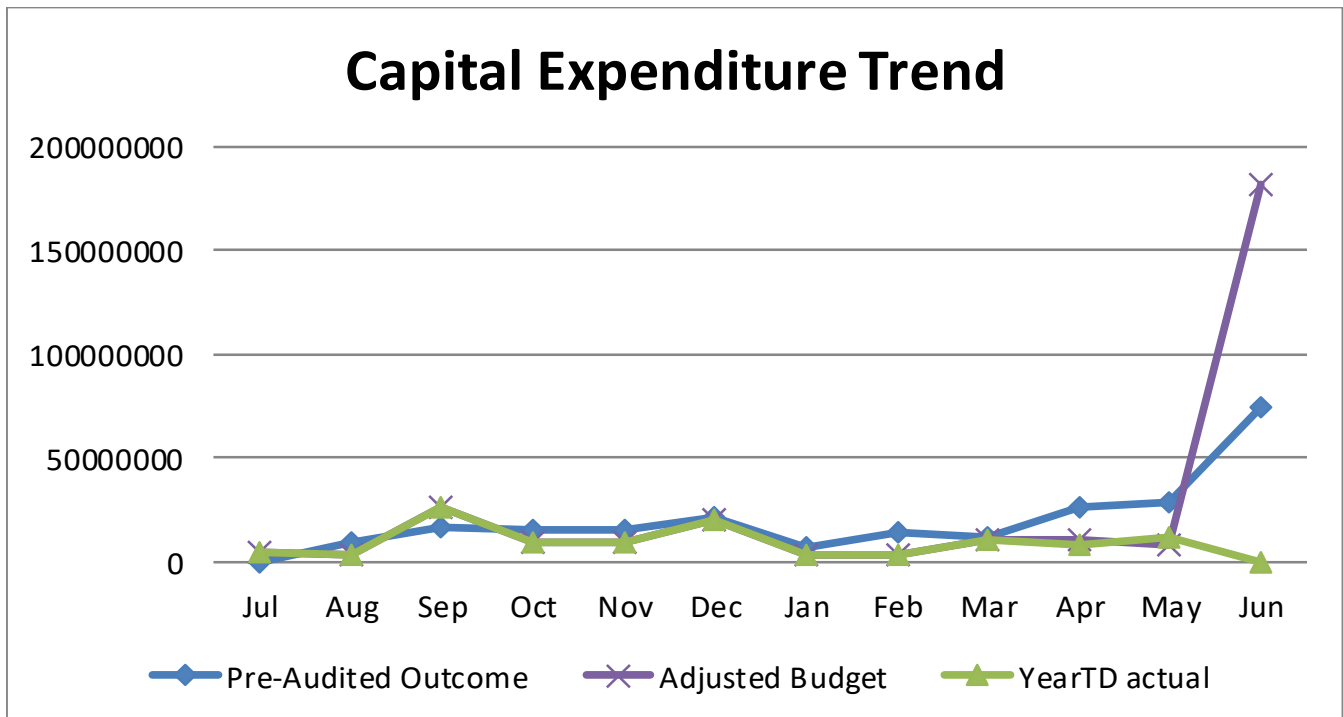
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The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Capital expenditure trend

Month	2018/19	Budget Year 2019/20						
	Pre-Audited Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
Monthly expenditure performance trend								
July	470	4 534	4 530	4 530	4 534	4	0.1%	2%
August	10 100	3 506	3 510	8 040	8 040	0	0.0%	3%
September	17 277	26 465	26 515	34 555	34 505	(50)	-0.1%	12%
October	15 437	10 142	10 142	44 697	44 648	(50)	-0.1%	15%
November	15 387	9 514	9 516	54 213	54 162	(52)	-0.1%	19%
December	21 685	19 836	19 836	74 049	73 998	(52)	-0.1%	25%
January	6 652	3 694	3 648	77 698	77 692	(5)	0.0%	27%
February	14 937	3 516	3 511	81 208	81 209	0	0.0%	28%
March	11 516	10 306	10 308	91 516	91 514	(2)	0.0%	31%
April	26 578	10 641	8 712	100 228	102 156	1 928	1.9%	34%
May	29 242	8 687	12 397	112 626	110 843	(1 783)	-1.6%	39%
June	73 956	181 208	-	112 626	292 051	179 425	61.4%	39%
Total Capital expenditure	243 236	292 051	112 626					

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



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Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M11 May

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	289 613	23 586	276 794	278 868	(2 074)	-1%	289 613
Service charges	933 421	1 036 678	1 051 678	78 128	897 580	897 743	(163)	-0%	1 051 678
Investment revenue	46 246	43 180	47 061	3 050	38 874	39 263	(389)	-1%	47 061
Transfers and subsidies	452 233	605 092	708 173	2 071	289 800	287 729	2 071	1%	708 173
Other own revenue	208 217	252 387	199 725	3 268	96 848	98 745	(1 897)	-2%	199 725
Total Revenue (excluding capital transfers and contributions)	1 910 290	2 216 950	2 296 250	110 103	1 599 896	1 602 349	(2 453)	-0%	2 296 250
Employee costs	520 124	597 372	601 637	42 666	477 613	464 667	12 946	3%	601 637
Remuneration of Councillors	22 017	23 943	23 943	1 655	20 033	20 064	(31)	-0%	23 943
Depreciation & asset impairment	142 900	162 817	162 817	13 568	149 216	149 216	-	-	162 817
Finance charges	42 264	36 144	34 873	-	17 306	17 306	-	-	34 873
Materials and bulk purchases	486 427	537 836	561 464	34 501	447 073	452 626	(5 552)	-1%	561 464
Transfers and subsidies	65 525	69 450	64 909	13 550	42 387	36 999	5 389	15%	64 909
Other expenditure	647 407	842 445	892 578	37 292	460 664	447 258	13 406	3%	892 578
Total Expenditure	1 926 665	2 270 007	2 342 222	143 232	1 614 292	1 588 135	26 158	2%	2 342 222
Surplus/(Deficit)	(16 375)	(53 057)	(45 971)	(33 129)	(14 396)	14 214	(28 610)	-201%	(45 971)
Transfers and subsidies - capital (monetary allocation)	122 153	62 479	69 219	-	12 231	12 231	-	-	69 219
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	105 778	9 421	23 248	(33 129)	(2 165)	26 445	(28 610)	-108%	23 248
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	105 778	9 421	23 248	(33 129)	(2 165)	26 445	(28 610)	-108%	23 248
Capital expenditure & funds sources									
Capital expenditure	242 282	344 772	292 051	12 409	112 626	110 843	1 783	2%	292 051
Capital transfers recognised	113 833	61 221	109 314	6 539	38 103	32 394	5 710	18%	109 314
Borrowing	18 776	144 695	39 093	673	10 272	11 443	(1 171)	-10%	39 093
Internally generated funds	110 627	138 857	143 643	5 197	64 250	67 006	(2 756)	-4%	143 643
Total sources of capital funds	243 236	344 772	292 051	12 409	112 626	110 843	1 783	2%	292 051
Financial position									
Total current assets	875 806	919 816	919 816		1 243 532				919 816
Total non current assets	3 130 836	3 035 024	3 035 024		3 094 112				3 035 024
Total current liabilities	393 016	394 006	394 006		639 338				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		3 165 295				3 015 569
Cash flows									
Net cash from (used) operating	232 277	156 987	156 987	92 390	226 234	317 864	91 630	29%	156 987
Net cash from (used) investing	(242 917)	(343 282)	(343 282)	(12 400)	(111 667)	(303 061)	(191 395)	63%	(343 282)
Net cash from (used) financing	(44 541)	100 654	100 654	(162)	(22 775)	(21 808)	967	-4%	100 654
Cash/cash equivalents at the month/year end	562 604	476 962	476 962	-	654 396	555 598	(98 798)	-18%	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	88 830	13 866	9 199	7 056	5 760	5 149	23 318	114 887	268 066
Creditors Age Analysis									
Total Creditors	67 692	490	83	13	-	-	-	-	68 279

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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) - M11 May

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	26 884	334 153	337 189	(3 036)	-1%	377 256
Executive and council		23	4 678	4 678	-	143	143	-		4 678
Finance and administration		352 044	358 190	372 578	26 884	334 010	337 046	(3 036)	-1%	372 578
Internal audit		439	-	-	-	-	-	-		-
Community and public safety		190 745	258 349	327 700	2 219	28 866	27 198	1 668	6%	327 700
Community and social services		16 959	15 726	16 176	1 990	13 421	11 397	2 023	18%	16 176
Sport and recreation		5 132	7 080	3 772	4	551	562	(11)	-2%	3 772
Public safety		93 443	73 868	73 868	184	12 193	12 531	(338)	-3%	73 868
Housing		75 118	161 595	233 804	42	2 684	2 684	(0)	0%	233 804
Health		92	80	80	-	18	23	(5)	-22%	80
Economic and environmental services		344 080	403 230	380 179	2 069	214 184	215 484	(1 300)	-1%	380 179
Planning and development		11 663	12 336	12 451	34	6 905	6 871	34	0%	12 451
Road transport		332 416	390 893	367 727	2 035	207 277	208 611	(1 334)	-1%	367 727
Environmental protection		1	2	2	-	2	2	-		2
Trading services		1 145 076	1 254 923	1 280 175	78 932	1 034 901	1 034 686	215	0%	1 280 175
Energy sources		670 326	770 612	774 612	49 714	622 248	623 297	(1 049)	0%	774 612
Water management		184 273	185 303	183 328	11 076	152 678	152 238	439	0%	183 328
Waste water management		171 496	172 133	192 361	10 380	143 235	142 237	998	1%	192 361
Waste management		118 981	126 875	129 875	7 762	116 740	116 914	(174)	0%	129 875
Other	4	36	59	159	-	23	24	(1)	-2%	159
Total Revenue - Functional	2	2 032 443	2 279 429	2 365 470	110 103	1 612 127	1 614 580	(2 453)	0%	2 365 470
Expenditure - Functional										
Governance and administration		318 979	367 385	374 018	22 331	269 755	261 705	8 051	3%	374 018
Executive and council		65 252	85 464	88 570	4 029	47 465	43 487	3 979	9%	88 570
Finance and administration		242 185	268 131	271 757	17 526	212 082	208 171	3 912	2%	271 757
Internal audit		11 542	13 790	13 691	775	10 207	10 047	161	2%	13 691
Community and public safety		325 094	396 310	475 437	13 621	176 416	176 154	262	0%	475 437
Community and social services		50 656	58 314	58 324	3 872	43 432	42 532	900	2%	58 324
Sport and recreation		30 698	29 964	31 725	1 549	26 486	26 544	(58)	0%	31 725
Public safety		138 989	106 883	109 501	4 856	54 683	54 423	260	0%	109 501
Housing		102 008	197 228	271 969	3 140	49 485	50 290	(805)	-2%	271 969
Health		2 743	3 921	3 918	206	2 331	2 365	(35)	-1%	3 918
Economic and environmental services		330 864	455 948	437 229	40 443	331 216	305 775	25 441	8%	437 229
Planning and development		27 139	31 763	31 695	2 016	22 318	21 076	1 243	6%	31 695
Road transport		302 132	421 902	402 907	38 326	307 625	283 489	24 137	9%	402 907
Environmental protection		1 593	2 283	2 627	101	1 272	1 211	61	5%	2 627
Trading services		937 967	1 036 305	1 041 356	65 850	825 848	833 272	(7 423)	-1%	1 041 356
Energy sources		541 826	632 270	629 398	37 988	498 632	507 405	(8 773)	-2%	629 398
Water management		112 808	122 025	125 535	9 856	99 175	97 941	1 234	1%	125 535
Waste water management		169 416	196 554	200 544	13 293	159 940	160 440	(499)	0%	200 544
Waste management		113 917	85 456	85 880	4 714	68 101	67 486	615	1%	85 880
Other		13 761	14 058	14 182	987	11 057	11 230	(173)	-2%	14 182
Total Expenditure - Functional	3	1 926 665	2 270 007	2 342 222	143 232	1 614 292	1 588 135	26 158	2%	2 342 222
Surplus/ (Deficit) for the year		105 778	9 421	23 248	(33 129)	(2 165)	26 445	(28 610)	-108%	23 248

References

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

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2.3 Table C3: Monthly Operating Budget Statement by municipal vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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										
Revenue by Vote										
	1									
Vote 1 - Office of the Municipal Manager		2 450	6 523	6 523	-	1 065	1 051	14	1.3%	6 523
Vote 2 - Corporate Services		1 680	685	871	2	227	193	34	17.4%	871
Vote 3 - Corporate Services		2 806	2 585	2 930	170	2 724	2 550	174	6.8%	2 930
Vote 4 - Community Services		16 649	14 460	14 660	1 992	12 818	10 844	1 974	18.2%	14 660
Vote 5 - Community Services		123 591	133 900	133 592	7 762	117 261	117 449	(188)	-0.2%	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	21 456	297 884	296 452	1 432	0.5%	389 926
Vote 8 - Electro-technical Services		672 425	773 291	778 395	49 714	624 049	625 097	(1 049)	-0.2%	778 395
Vote 9 - Financial Services		323 136	327 950	342 332	26 754	318 699	321 445	(2 746)	-0.9%	342 332
Vote 10 - Financial Services		4 861	7 289	7 289	2	4 471	4 931	(460)	-9.3%	7 289
Vote 11 - Planning and Development		28 641	25 525	25 350	34	11 884	11 851	33	0.3%	25 350
Vote 12 - Protection Services		420 739	464 167	430 881	2 219	219 470	221 142	(1 672)	-0.8%	430 881
Vote 13 - Protection Services		-	173	173	-	-	-	-		173
Total Revenue by Vote	2	2 032 443	2 279 429	2 365 470	110 103	1 612 127	1 614 580	(2 453)	-0.2%	2 365 470
Expenditure by Vote										
	1									
Vote 1 - Office of the Municipal Manager		98 535	121 386	124 904	6 356	78 632	74 068	4 564	6.2%	124 904
Vote 2 - Corporate Services		31 797	34 793	35 070	2 454	28 123	27 799	324	1.2%	35 070
Vote 3 - Corporate Services		29 124	35 882	35 715	1 921	28 452	26 934	1 518	5.6%	35 715
Vote 4 - Community Services		54 557	63 976	64 809	3 925	50 090	50 040	51	0.1%	64 809
Vote 5 - Community Services		130 939	100 576	102 383	5 729	82 513	81 236	1 277	1.6%	102 383
Vote 6 - Human Settlements		95 752	189 313	264 588	4 054	43 915	43 426	488	1.1%	264 588
Vote 7 - Civil Engineering Services		305 336	342 667	362 111	24 563	286 906	286 288	618	0.2%	362 111
Vote 8 - Electro-technical Services		561 037	656 167	654 138	39 404	516 063	524 633	(8 570)	-1.6%	654 138
Vote 9 - Financial Services		58 620	74 846	73 798	3 986	52 424	52 065	359	0.7%	73 798
Vote 10 - Financial Services		32 943	44 994	45 410	1 814	35 974	36 468	(495)	-1.4%	45 410
Vote 11 - Planning and Development		61 850	43 977	44 240	2 856	32 157	30 966	1 191	3.8%	44 240
Vote 12 - Protection Services		465 746	560 756	534 350	46 139	378 646	353 810	24 835	7.0%	534 350
Vote 13 - Protection Services		429	675	706	31	399	401	(2)	-0.6%	706
Total Expenditure by Vote	2	1 926 665	2 270 007	2 342 222	143 232	1 614 292	1 588 135	26 158	1.6%	2 342 222
Surplus/ (Deficit) for the year	2	105 778	9 421	23 248	(33 129)	(2 165)	26 445	(28 610)	-108.2%	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)

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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) - M11 May

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									
Revenue By Source									
Property rates	270 173	279 613	289 613	23 586	276 794	278 868	(2 074)	-1%	289 613
Service charges - electricity revenue	623 450	723 026	727 026	49 675	598 240	599 339	(1 098)	0%	727 026
Service charges - water revenue	129 256	127 469	131 469	10 817	113 617	113 396	222	0%	131 469
Service charges - sanitation revenue	98 989	101 020	105 020	9 888	101 275	100 535	740	1%	105 020
Service charges - refuse revenue	81 727	85 163	88 163	7 748	84 447	84 473	(26)	0%	88 163
Rental of facilities and equipment	3 130	6 183	6 183	56	2 785	2 688	97	4%	6 183
Interest earned - external investments	46 246	43 180	47 061	3 050	38 874	39 263	(389)	-1%	47 061
Interest earned - outstanding debtors	4 080	6 096	6 096	3	3 027	3 364	(337)	-10%	6 096
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94 581	76 126	76 126	150	12 810	13 290	(480)	-4%	76 126
Licences and permits	2 322	3 516	3 516	-	2 344	2 496	(152)	-6%	3 516
Agency services	11 140	8 848	8 848	-	7 263	7 313	(50)	-1%	8 848
Transfers and subsidies	452 233	605 092	708 173	2 071	289 800	287 729	2 071	1%	708 173
Other revenue	92 964	151 618	98 956	3 059	68 618	69 594	(976)	-1%	98 956
Gains on disposal of PPE	-	-	-	-	2	-	2	0%	-
Total Revenue (excluding capital transfers and contributions)	1 910 290	2 216 950	2 296 250	110 103	1 599 896	1 602 349	(2 453)	0%	2 296 250
Expenditure By Type									
Employee related costs	520 124	597 372	601 637	42 666	477 613	464 667	12 946	3%	601 637
Remuneration of councillors	22 017	23 943	23 943	1 655	20 033	20 064	(31)	0%	23 943
Debt impairment	97 354	71 386	71 386	1 960	14 881	15 272	(392)	-3%	71 386
Depreciation & asset impairment	142 900	162 817	162 817	13 568	149 216	149 216	-	-	162 817
Finance charges	42 264	36 144	34 873	-	17 306	17 306	-	-	34 873
Bulk purchases	428 852	498 975	494 975	29 504	396 190	402 369	(6 179)	-2%	494 975
Other materials	57 574	38 861	66 489	4 996	50 883	50 257	626	1%	66 489
Contracted services	430 073	641 852	676 082	23 020	341 091	334 830	6 261	2%	676 082
Transfers and subsidies	65 525	69 450	64 909	13 550	42 387	36 999	5 389	15%	64 909
Other expenditure	119 270	128 533	144 435	12 312	104 674	97 155	7 519	8%	144 435
Loss on disposal of PPE	709	674	674	-	18	-	18	0%	674
Total Expenditure	1 926 665	2 270 007	2 342 222	143 232	1 614 292	1 588 135	26 158	2%	2 342 222
Surplus/(Deficit)	(16 375)	(53 057)	(45 971)	(33 129)	(14 396)	14 214	(28 610)	-201%	(45 971)
Transfers and subsidies - capital (monetary contributions), (National / Provincial and District)	122 153	62 479	69 219	-	12 231	12 231	-	-	69 219
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	105 778	9 421	23 248	(33 129)	(2 165)	26 445			23 248
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 778	9 421	23 248	(33 129)	(2 165)	26 445			23 248
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 778	9 421	23 248	(33 129)	(2 165)	26 445			23 248
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	105 778	9 421	23 248	(33 129)	(2 165)	26 445			23 248

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) - M11 May

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									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	500	102	-	140	140	-	-	102
Vote 5 - Community Services		9 475	623	5 546	677	5 113	5 236	(123)	-2%	5 546
Vote 6 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering Services		122 630	28 908	119 071	4 557	55 322	50 765	4 557	9%	119 071
Vote 8 - Electro-technical Services		19 587	48 568	17 576	2 616	5 582	3 157	2 425	77%	17 576
Vote 9 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 10 - Financial Services		4 082	500	500	-	-	-	-	-	500
Vote 11 - Planning and Development		-	68	-	-	-	-	-	-	-
Vote 12 - Protection Services		-	-	-	-	-	-	-	-	-
Vote 13 - Protection Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	155 775	79 167	142 794	7 850	66 157	59 298	6 859	12%	142 794
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		866	2 198	2 573	(3)	473	476	(3)	-1%	2 573
Vote 2 - Corporate Services		1 256	3 762	2 657	(12)	1 469	1 481	(12)	-1%	2 657
Vote 3 - Corporate Services		142	237	410	(0)	198	198	(0)	0%	410
Vote 4 - Community Services		2 223	3 636	2 605	40	1 279	1 994	(715)	-36%	2 605
Vote 5 - Community Services		8 356	17 425	14 782	209	2 244	7 138	(4 895)	-69%	14 782
Vote 6 - Human Settlements		2 007	3 493	3 024	42	295	253	42	17%	3 024
Vote 7 - Civil Engineering Services		31 886	189 859	74 756	1 424	20 430	19 006	1 424	7%	74 756
Vote 8 - Electro-technical Services		26 742	23 270	27 615	2 788	10 978	11 321	(343)	-3%	27 615
Vote 9 - Financial Services		236	832	832	19	389	743	(354)	-48%	832
Vote 10 - Financial Services		976	500	500	(0)	235	495	(260)	-53%	500
Vote 11 - Planning and Development		1 283	3 197	2 844	25	472	447	25	6%	2 844
Vote 12 - Protection Services		10 519	16 662	16 526	27	7 977	7 961	15	0%	16 526
Vote 13 - Protection Services		16	536	134	-	30	30	-	-	134
Total Capital single-year expenditure	4	86 507	265 606	149 257	4 559	46 469	51 544	(5 076)	-10%	149 257
Total Capital Expenditure		242 282	344 772	292 051	12 409	112 626	110 843	1 783	2%	292 051

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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) - M11 May

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	11 675	57	2 369	2 962	(593)	-20%	11 675
Executive and council		564	594	474	(1)	39	40	(1)	-2%	474
Finance and administration		8 928	10 749	11 056	59	2 301	2 893	(591)	-20%	11 056
Internal audit		67	145	145	(1)	29	29	(1)	-2%	145
Community and public safety		19 270	27 519	28 021	120	10 453	13 366	(2 913)	-22%	28 021
Community and social services		3 403	8 242	6 142	37	2 725	3 081	(356)	-12%	6 142
Sport and recreation		4 777	8 811	8 130	-	775	3 314	(2 539)	-77%	8 130
Public safety		10 303	8 582	11 427	35	6 127	6 192	(65)	-1%	11 427
Housing		532	1 766	2 203	48	773	726	48	7%	2 203
Health		255	118	118	-	53	53	-	-	118
Economic and environmental services		89 733	60 789	91 442	2 421	40 383	37 974	2 409	6%	91 442
Planning and development		535	2 560	1 832	-	350	350	-	-	1 832
Road transport		89 199	58 229	89 610	2 421	40 033	37 624	2 409	6%	89 610
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		124 525	244 332	159 981	9 786	59 298	56 444	2 854	5%	159 981
Energy sources		46 330	71 838	45 191	5 404	16 560	14 478	2 082	14%	45 191
Water management		18 067	77 894	46 370	2 391	22 624	20 233	2 391	12%	46 370
Waste water management		48 726	84 553	55 964	1 129	13 508	12 469	1 039	8%	55 964
Waste management		11 402	10 048	12 455	862	6 606	9 264	(2 658)	-29%	12 455
Other		148	645	932	25	122	97	25	25%	932
Total Capital Expenditure - Functional Classification	3	243 236	344 772	292 051	12 409	112 626	110 843	1 783	2%	292 051
Funded by:										
National Government		107 813	54 343	102 339	6 519	34 630	28 920	5 710	20%	102 339
Provincial Government		6 020	6 878	6 975	20	3 474	3 473	0	0%	6 975
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		113 833	61 221	109 314	6 539	38 103	32 394	5 710	18%	109 314
Borrowing	6	18 776	144 695	39 093	673	10 272	11 443	(1 171)	-10%	39 093
Internally generated funds		110 627	138 857	143 643	5 197	64 250	67 006	(2 756)	-4%	143 643
Total Capital Funding		243 236	344 772	292 051	12 409	112 626	110 843	1 783	2%	292 051

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	654 396	574 738
Call investment deposits		-	-	-	279 000	-
Consumer debtors		122 644	160 052	160 052	114 703	160 052
Other debtors		63 763	43 283	43 283	69 317	43 283
Current portion of long-term receivables		229	145	145	(630)	145
Inventory		126 566	141 598	141 598	126 745	141 598
Total current assets		875 806	919 816	919 816	1 243 532	919 816
Non current assets						
Long-term receivables		508	613	613	407	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	2 937 714	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	3 094 112	3 035 024
TOTAL ASSETS		4 006 642	3 954 840	3 954 840	4 337 643	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	29 435	28 798
Trade and other payables		255 760	264 229	264 229	522 954	264 229
Provisions		74 024	59 000	59 000	72 249	59 000
Total current liabilities		393 016	394 006	394 006	639 338	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	1 172 348	939 271
NET ASSETS	2	3 080 615	3 015 569	3 015 569	3 165 295	3 015 569
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 019 026	2 956 736	2 956 736	3 103 706	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	3 165 295	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 - M11 May

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	12 596	262 361	248 965	13 396	5%	268 428
Service charges		888 247	1 004 850	1 004 850	102 790	930 298	914 676	15 622	2%	1 004 850
Other revenue		113 341	186 786	186 786	327 135	148 590	179 772	(31 182)	-17%	186 786
Government - operating		417 804	611 427	611 427	31 713	350 534	611 427	(260 892)	-43%	611 427
Government - capital		120 716	54 354	54 354	1 000	31 284	54 354	(23 070)	-42%	54 354
Interest		50 326	49 032	49 032	3 053	41 901	44 525	(2 624)	-6%	49 032
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 515 764)	(1 912 296)	(1 912 296)	(378 445)	(1 479 040)	(1 668 103)	(189 063)	11%	(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)	(7 453)	(42 387)	(49 408)	(7 021)	14%	(69 450)
NET CASH FROM/(USED) OPERATING ACTIVITIES		232 277	156 987	156 987	92 390	226 234	317 864	91 630	29%	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	-	-	(3)	959	-	959	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(243 236)	(344 307)	(344 307)	(12 397)	(112 626)	(303 061)	(190 436)	63%	(344 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(242 917)	(343 282)	(343 282)	(12 400)	(111 667)	(303 061)	(191 395)	63%	(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)	(162)	(1 838)	(2 129)	291	-14%	(2 062)
Payments										
Repayment of borrowing		(44 969)	(41 979)	(41 979)	-	(20 937)	(19 679)	1 258	-6%	(41 979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(44 541)	100 654	100 654	(162)	(22 775)	(21 808)	967	-4%	100 654
NET INCREASE/ (DECREASE) IN CASH HELD		(55 181)	(85 642)	(85 642)	79 828	91 792	(7 006)			(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		654 396	555 598			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 May 2020.

Cash and cash equivalents commitments - 31 May 2020				
	Opening balance (01.07.2019)	Investment	Movement	Closing balance
Repayments of Loans - short term portion	35 636 067	-24 000 000	4 063 210	15 699 277
Capital Replacement Reserve	68 803 634	-32 000 000	-48 789 864	-11 986 230
Provision for Rehabilitation of Landfill Site	12 539 187	0	-96 704	12 442 483
Compensation Provision - GIPTN Buy-ins and Buy Outs	76 600 584		-3 694 206	72 906 378
Unspent External Loans	3 343 289	-57 000 000	53 656 711	0
Unspent Conditional Grants	33 285 833	-76 000 000	123 489 565	80 775 398
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	0	240 532 655	485 009 576
Closing Balance	562 603 736	-279 000 000	370 792 440	654 396 176
Investments (Call deposit)	0	279 000 000	0	279 000 000
Cash and investments available	562 603 736	0	370 792 440	933 396 176

Financial problems or risks facing the municipality:

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

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2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description	NT Code	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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17 989	4 052	3 518	3 021	2 299	2 615	12 789	65 091	111 374	85 815	1 234	85 211
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31 311	2 329	1 141	781	387	224	485	3 304	39 962	5 181	1	7 483
Receivables from Non-exchange Transactions - Property Rates	1400	28 026	3 429	1 919	1 471	986	842	3 553	10 201	50 428	17 054	133	16 662
Receivables from Exchange Transactions - Waste Water Management	1500	13 218	1 855	1 184	880	734	581	2 300	10 307	31 058	14 801	330	18 338
Receivables from Exchange Transactions - Waste Management	1600	11 689	1 658	1 057	785	643	510	1 941	7 398	25 680	11 276	341	15 086
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	6	3	3	3	5	28	64	134	104	4	613
Interest on Arrear Debtor Accounts	1810	342	17	59	75	79	86	529	8 413	9 599	9 182	141	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	(13 765)	520	317	40	630	286	1 693	10 109	(169)	12 759	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	16	9 970
Total By Income Source	2000	88 830	13 866	9 199	7 056	5 760	5 149	23 318	114 887	268 066	156 171	2 202	153 363
2018/19 - totals only		72 304	8 249	6 653	5 328	4 283	4 648	19 530	99 952	220 948	133 740	124	145 175
Debtors Age Analysis By Customer Group													
Government	2200	4 489	734	66	112	118	60	253	17	5 849	560	-	-
Commercial	2300	28 295	2 420	1 249	785	282	220	656	5 968	39 875	7 911	-	9 758
Households	2400	59 892	10 668	7 848	6 134	5 323	4 836	22 251	107 598	224 551	146 143	2 202	143 604
Other	2500	(3 846)	44	35	26	37	32	158	1 304	(2 209)	1 557	-	-
Total By Customer Group	2600	88 830	13 866	9 199	7 056	5 760	5 149	23 318	114 887	268 066	156 171	2 202	153 363

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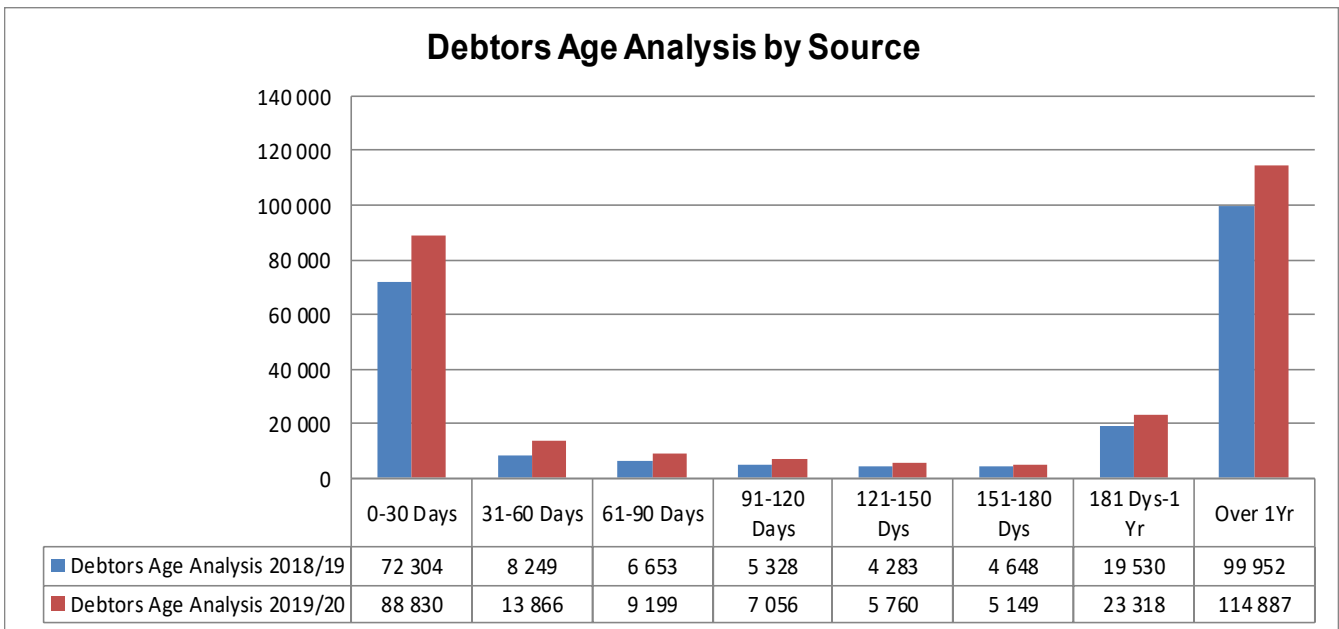
The Debtors age analysis includes only those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and service charges on an instalment basis.

At the end of May 2020, an amount of R268 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R156 million outstanding for longer than 90 days. To date bad debts amounting to R13.8 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 May 2020 to the same period last year:



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 - M11 May

Description	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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	38 009	-	-	-	-	-	-	-	38 009	36 230
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 385	-	-	-	-	-	-	-	6 385	5 754
VAT (output less input)	3 385	-	-	-	-	-	-	-	3 385	1 476
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 914	490	83	13	-	-	-	-	20 500	14 404
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	67 692	490	83	13	-	-	-	-	68 279	57 864

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 - M11 May

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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial /	Investment Top Up	Closing Balance
		Yrs/Months										Premature Withdrawal (4)		
R thousands														
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)	-	-
TOTAL INVESTMENTS AND INTEREST										379 000		(100 000)	-	279 000

References

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

Section 9 (1) of the Budget and Reporting regulations states that the accounting officer of a municipality must report on the investment portfolio of the municipality at the end of the month. The cash flow of the municipality is monitored regularly and from time to time cash flow surpluses are invested at financial institutions in order to maximise the interest yield.

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2.8.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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:										
Operating Transfers and Grants										
National Government:		265 264	328 280	280 555	51 678	313 011	311 930	1 081	0.3%	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	-	-	-	-	-	-	-	-
Infrastructure 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	604	1 604	1 604	-	-	1 604
Public Transport Network Operating Grant		113 040	162 997	115 594	51 074	197 721	146 647	51 074	34.8%	115 594
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		151 494	275 467	422 395	10 000	199 186	199 186	-	-	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 Public 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 (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
Contribution towards acceleration of housing delivery		-	-	10 000	10 000	10 000	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	61 678	512 197	511 117	1 081	0.2%	703 600
Capital Transfers and Grants										
National Government:		120 585	56 506	104 231	61 867	91 784	77 320	14 464	18.7%	104 231
Municipal Infrastructure Grant (MIG)		46 325	38 500	38 500	14 464	26 375	11 911	14 464	121.4%	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	47 403	47 905	47 905	-	-	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	61 867	93 151	78 687	14 464	18.4%	111 109
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	538 389	667 781	814 709	123 545	605 348	589 804	15 544	2.6%	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

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2.8.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		266 098	328 280	280 555	22 916	196 315	95 602	100 713	105.3%	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	3	726	800	(74)	-9.2%	1 550
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		5 466	5 111	5 111	307	3 585	4 000	(415)	-10.4%	5 111
Energy Efficiency and Demand Management		378	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		4 934	7 040	6 718	507	5 519	5 000	519	10.4%	6 718
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604	401	1 203	802	401	50.0%	1 604
Public Transport Network Operating Grant		114 836	162 997	115 594	21 699	85 297	85 000	297	0.3%	115 594
Provincial Government:		184 660	275 467	422 395	12 790	188 999	190 370	(1 371)	-0.7%	422 395
Housing		67 902	156 872	216 614	794	15 014	15 000	14	0.1%	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	9 012	9 000	12	0.1%	9 743
Community Development Workers Operating Grant		15	-	186	-	-	-	-	-	186
Integrated Public Transport Grant		101 237	106 747	172 747	11 001	153 941	155 000	(1 059)	-0.7%	172 747
Financial Management Capacity Building Grant		-	380	380	-	-	-	-	-	380
Financial Management Support Grant		755	255	755	105	238	240	(2)	-0.8%	755
Thusong Services Centres Grant		200	200	200	49	140	140	(0)	-0.3%	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	-	448	448	-	-	448
Contribution towards acceleration of housing delivery		-	-	10 000	-	-	-	-	-	10 000
Provide resources for the cycle infrastructure project		-	-	100	-	-	-	-	-	100
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		1 045	650	650	-	-	-	-	-	650
LGSETA		1 045	650	650	-	-	-	-	-	650
Total operating expenditure of Transfers and Grants:		451 803	604 398	703 600	35 706	385 314	285 972	99 342	34.7%	703 600
Capital expenditure of Transfers and Grants										
National Government:		116 086	62 864	110 589	7 132	37 220	49 858	(12 638)	-25.3%	110 589
Municipal Infrastructure Grant (MIG)		36 158	38 500	38 500	2 009	6 751	5 000	1 751	35.0%	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	1 513	2 731	3 000	(269)	-9.0%	10 044
Energy Efficiency and Demand Management		7 602	7 000	7 000	1 416	3 967	5 000	(1 033)	-20.7%	7 000
Infrastructure Skills Development		103	460	782	100	304	500	(196)	-39.2%	782
Public Transport Infrastructure Grant		52 657	502	47 905	2 094	17 109	30 000	(12 891)	-43.0%	47 905
Provincial Government:		6 137	6 878	6 878	20	3 474	3 530	(56)	-1.6%	6 878
Housing		5 960	6 628	6 628	-	3 233	3 300	(67)	-2.0%	6 628
Contribution towards acceleration of housing delivery		-	-	-	-	-	-	-	-	-
Library Grant		-	250	250	20	241	230	-	-	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	7 152	40 694	53 388	(12 694)	-23.8%	117 467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		574 119	674 139	821 067	42 858	426 008	339 360	86 648	25.5%	821 067

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2.8.6 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

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 Incentiv e		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Infrastructure Skills Development Grant		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		3 349	-	-	3 349	100.0%
Title Deeds Restoration Grant		2 490	-	-	2 490	100.0%
Local Government Internship Grant		15	-	-	15	100.0%
Integrated Public Transport Grant		593	-	-	593	100.0%
Municipal Service Delivery and Capacity Building Grant		250	-	-	250	100.0%
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
LGSETA		-	-	-	-	
Total operating expenditure of Approved Roll-overs		3 349	-	-	3 349	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Public Transport Infrastructure Grant		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
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%

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2.8.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14 115	15 608	15 608	1 067	12 881	12 885	(5)	0%	15 608
Pension and UIF Contributions	732	799	799	52	693	697	(4)	-1%	799
Medical Aid Contributions	283	311	311	19	239	255	(17)	-7%	311
Motor Vehicle Allowance	4 760	4 909	4 909	351	4 289	4 295	(6)	0%	4 909
Cellphone Allowance	2 128	2 317	2 317	167	1 933	1 932	1	0%	2 317
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	22 017	23 943	23 943	1 655	20 033	20 064	(31)	0%	23 943
% increase		8.7%	8.7%						8.7%
Senior Managers of the Municipality									
Basic Salaries and Wages	8 197	10 483	11 592	794	8 360	8 524	(163)	-2%	11 592
Pension and UIF Contributions	648	856	856	37	417	230	187	81%	856
Medical Aid Contributions	148	132	132	16	165	74	91	124%	132
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	575	1 891	1 863	-	-	-	-	-	1 863
Motor Vehicle Allowance	324	360	504	25	276	276	-	-	504
Cellphone Allowance	92	35	35	7	75	32	43	135%	35
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	129	424	529	18	210	123	87	71%	529
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	10 113	14 181	15 511	898	9 504	9 258	246	3%	15 511
% increase		40.2%	53.4%						53.4%
Other Municipal Staff									
Basic Salaries and Wages	300 032	360 438	352 234	26 318	290 351	286 163	4 188	1%	352 234
Pension and UIF Contributions	49 800	71 914	71 758	4 482	49 395	49 253	141	0%	71 758
Medical Aid Contributions	38 784	40 105	40 065	2 500	26 114	24 933	1 181	5%	40 065
Overtime	41 737	32 351	40 504	4 557	35 640	34 651	989	3%	40 504
Performance Bonus	(1)	24 340	-	-	-	-	-	-	-
Motor Vehicle Allowance	14 870	15 423	15 732	1 226	13 878	10 550	3 328	32%	15 732
Cellphone Allowance	1 105	1 106	1 274	110	1 142	1 142	0	0%	1 274
Housing Allowances	2 125	4 136	4 126	175	2 040	2 029	11	1%	4 126
Other benefits and allowances	47 843	8 446	48 772	2 173	45 462	43 226	2 236	5%	48 772
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	4 671	3 879	2 754	100	2 068	1 598	470	29%	2 754
Post-retirement benefit obligations	9 044	21 054	8 907	127	2 019	1 863	156	8%	8 907
Sub Total - Other Municipal Staff	510 011	583 191	586 126	41 768	468 109	455 408	12 701	3%	586 126
% increase		14.3%	14.9%						14.9%
TOTAL SALARY, ALLOWANCES & BENEFITS	542 142	621 315	625 580	44 321	497 646	484 731	12 915	3%	625 580
% increase		14.6%	15.4%						15.4%
TOTAL MANAGERS AND STAFF	520 124	597 372	601 637	42 666	477 613	464 667	12 946	3%	601 637

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2.8.8 Overtime table per department

PROTECTION SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Fire Services	10149202740000	Overtime-Non Structured	781 350	603 664	78 345	83 889	131 598	59 794	250 039	177 686
Fire Services	10149202750000	Overtime-Structured	549 190	521 183	88 847	118 304	168 655	51 791	93 586	28 007
Fire Services	10149202770000	Overtime-Night Shift	1 584 000	1 289 020	260 386	393 418	366 127	129 875	139 214	294 980
Hawker Control	10699202740000	Overtime-Non Structured	672 820	611 300	4 200	50 150	266 434	159 819	130 697	61 520
Security Services	10700202740000	Overtime-Non Structured	1 699 455	1 465 212	192 737	265 369	604 088	30 670	372 348	234 243
Security Services	10700202770000	Overtime-Night Shift	90 789	78 311	15 608	22 220	24 295	8 181	8 007	12 478
Traffic Services	10754202740000	Overtime-Non Structured	3 581 832	2 695 045	433 549	725 548	775 858	398 506	361 585	886 787
Traffic Services	10754202770000	Overtime-Night Shift	173 660	171 168	20 541	51 818	51 947	24 113	22 749	2 492
Vehicle Registration	10767202740000	Overtime-Non Structured	208 686	145 942	39 780	47 172	42 764	16 226	-	62 744
Drivers Licence	10783202740000	Overtime-Non Structured	111 508	56 417	21 937	24 525	3 537	6 419	-	55 091
Vehicle Testing	10796202740000	Overtime-Non Structured	23 302	17 351	2 095	7 614	5 312	2 330	-	5 951
Fleet Management	10932202740000	Overtime-Non Structured	146 790	208 163	39 782	61 930	68 861	15 586	22 004	-61 373
GIPTN - Establishment Cost	10689202740000	Overtime-Non Structured	-	-	-	-	-	-	-	-
GIPTN - Auxillary Cost	10687202740000	Overtime-Non Structured	1 200 400	819 639	13 813	9 988	30 035	569 206	196 597	380 761
GIPTN - Auxillary Cost	10687202770000	Overtime-Night Shift	5 000	519	476	43	-	-	-	4 481
		GRAND TOTAL	10 828 782	8 682 933	1 212 096	1 861 988	2 539 509	1 472 514	1 596 825	2 145 849
		% SPENT		80%						
CORPORATE SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Administration	10013202740000	Overtime-Non Structured	21 640	14 447	1 759	12 688	-	-	-	7 193
Client Services	10019202740000	Overtime-Non Structured	26 230	6 423	2 734	3 689	-	-	-	19 807
Civic Centre	10165202740000	Overtime-Non Structured	196 390	65 064	32 238	18 193	14 633	-	-	131 326
Blanco Hall	10176202740000	Overtime-Non Structured	20 100	-	-	-	-	-	-	20 100
Conville Hall	10178202740000	Overtime-Non Structured	35 440	15 902	8 077	7 825	-	-	-	19 538
Thembaletu Hall	10204202740000	Overtime-Non Structured	7 870	-	-	-	-	-	-	7 870
Touwsrante Hall	10217202740000	Overtime-Non Structured	19 880	7 304	7 304	-	-	-	-	12 576
Maintenance	10291202740000	Overtime-Non Structured	95 460	146 708	26 248	47 655	44 934	17 851	10 019	-51 248
Fencing & Sidings	10356202740000	Overtime-Non Structured	4 590	60 150	12 491	17 723	24 261	5 675	-	-55 560
		TOTAL	427 600	315 999	90 852	107 774	83 828	23 526	10 019	111 601
		% SPENT		74%						

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COMMUNITY SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Social Services										
Main Library	10084202740000	Overtime-Non Structured	1 970	-	-	-	-	-	-	1 970
Sport Maintenance	10385202740000	Overtime-Non Structured	90 410	132 974	-	12 402	56 957	8 010	55 606	-42 564
Swimmingpool	10386202740000	Overtime-Non Structured	26 880	44 986	-	4 557	25 363	3 626	11 440	-18 106
Environmental Admin	10398202740000	Overtime-Non Structured	66 280	92 564	25 732	26 273	14 978	2 080	23 501	-26 284
Social Services	10399202740000	Overtime-Non Structured	45 450	234 524	35 484	21 576	28 375	8 939	140 150	-189 074
Sub-total: Social Services			230 990	505 047	61 216	64 807	125 673	22 655	230 696	-274 057
Community Services										
Cemeteries	10042202740000	Overtime-Non Structured	210 800	232 743	32 387	54 712	128 196	17 449	-	-21 943
Parks & Gardens	10424202740000	Overtime-Non Structured	366 450	461 894	56 196	107 543	273 792	24 363	-	-95 444
Beach Areas	10246202740000	Overtime-Non Structured	260 030	330 380	31 625	47 296	240 325	10 321	813	-70 350
Street Cleansing	10437202740000	Overtime-Non Structured	255 030	533 504	178 366	153 841	149 305	29 695	22 296	-278 474
Public Toilets	10534202740000	Overtime-Non Structured	82 610	239 736	39 051	75 823	86 465	11 520	26 878	-157 126
Dumping Site	10602202740000	Overtime-Non Structured	102 280	210 659	41 500	73 720	66 853	15 424	13 162	-108 379
Refuse Removal	10770202740000	Overtime-Non Structured	4 467 950	4 009 889	597 591	872 269	1 694 321	339 533	506 174	458 061
Refuse Removal	10770202770000	Overtime-Non Structured	-	-	-	-	-	-	-	-
Sub-total: Community Services			5 745 150	6 018 804	976 716	1 385 204	2 639 257	448 304	569 323	-273 654
Total for Directorate			5 976 140	6 523 851	1 037 932	1 450 011	2 764 930	470 958	800 019	-547 711
		% SPENT		109%						

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CIVIL ENGINEERING SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Sewerage Networks	10521202740000	Overtime-Non Structured	5 021 770	4 325 954	783 841	1 215 226	1 402 583	437 176	487 128	695 816
Water Contamination Control	10563202740000	Overtime-Non Structured	1 491 840	1 218 739	228 153	326 577	409 647	124 223	130 140	273 101
Water Contamination Control	10563202750000	Overtime-Structured	195 060	184 477	24 354	44 321	61 252	19 742	34 808	10 583
Water Contamination Control	10563202770000	Overtime-Night Shift	251 878	208 638	37 414	60 650	62 746	21 278	26 550	43 240
Laboratory Services	10564202740000	Overtime-Non Structured	57 060	37 757	-	10 297	7 846	-	19 614	19 303
Laboratory Services	10564202750000	Overtime-Structured	550	-	-	-	-	-	-	550
Civil Administration	10615202740000	Overtime-Non Structured	52 280	81 748	15 672	22 264	16 572	4 796	22 444	-29 468
Streets & Storm Water	10686202740000	Overtime-Non Structured	1 406 990	1 285 363	255 456	418 799	413 860	89 410	107 837	121 627
Water Purification	10835202740000	Overtime-Non Structured	1 352 730	1 201 729	198 378	365 188	390 371	105 129	142 663	151 001
Water Purification	10835202750000	Overtime-Structured	418 820	322 853	57 281	87 960	114 950	21 986	40 675	95 968
Water Purification	10835202770000	Overtime-Night Shift	377 021	295 387	62 872	91 324	84 477	27 095	29 619	81 634
Water Distribution	10848202740000	Overtime-Non Structured	4 253 230	3 686 103	804 387	1 039 198	1 068 759	323 960	449 799	567 127
		TOTAL	14 879 229	12 848 749	2 467 808	3 681 804	4 033 063	1 174 796	1 491 277	2 030 480
		% SPENT		86%						
ELECTROTECHNICAL SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Electricity: Admin	10806202740000	Overtime-Non Structured	126 540	148 740	48 147	59 646	15 216	5 367	20 364	-22 200
Electricity: Distribution	10819202740000	Overtime-Non Structured	7 346 860	6 259 904	1 068 250	2 333 767	1 858 164	514 357	485 365	1 086 956
Mechanical Workshop	10961202740000	Overtime-Non Structured	32 570	160 556	24 672	61 797	52 841	10 686	10 560	-127 986
		TOTAL	7 505 970	6 569 201	1 141 069	2 455 211	1 926 222	530 410	516 288	936 770
		% SPENT		88%						
HUMAN SETTLEMENTS										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Housing Administration	10220202740000	Overtime-Non Structured	735 480	558 454	182 164	192 656	47 035	18 757	117 842	177 026
Support Services	10740202740000	Overtime-Non Structured	1 310	-	-	-	-	-	-	1 310
		TOTAL	736 790	558 454	182 164	192 656	47 035	18 757	117 842	178 336
		% SPENT		76%						

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FINANCIAL SERVICES										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Housing	10055202740000	Overtime-Non Structured	660	-	-	-	-	-	-	660
Credit Control	10233202740000	Overtime-Non Structured	3 930	-	-	-	-	-	-	3 930
Stores	10330202740000	Overtime-Non Structured	19 570	22 901	3 062	5 615	10 201	1 218	2 804	-3 331
IT Services: Mainframe	10505202740000	Overtime-Non Structured	-	-1 004	-1 004	-	-	-	-	1 004
Income Section	10650202740000	Overtime-Non Structured	5 900	145	-	145	-	-	-	5 755
CFO Office	10660202740000	Overtime-Non Structured	660	-	-	-	-	-	-	660
Supply Chain Management	10665202740000	Overtime-Non Structured	10 660	4 790	4 790	-	-	-	-	5 870
Creditors Section	10670202740000	Overtime-Non Structured	27 490	7 452	-	-	7 452	-	-	20 038
Remuneration Section	10673202740000	Overtime-Non Structured	13 560	-	-	-	-	-	-	13 560
ICT	10495202740000	Overtime-Non Structured	5 240	1 759	-	1 759	-	-	-	3 481
		TOTAL	87 670	36 044	6 848	7 519	17 654	1 218	2 804	51 626
		% SPENT		41%						
PLANNING AND DEVELOPMENT										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
Local Economic Development	10736202740000	Overtime-Non Structured	4 590	-	-	-	-	-	-	4 590
IDP / PMS	10017202740000	Overtime-Non Structured	17 180	-	-	-	-	-	-	17 180
Planning	10592202740000	Overtime-Non Structured	7 870	-	-	-	-	-	-	7 870
		TOTAL	29 640	-	-	-	-	-	-	29 640
		% SPENT		0%						
MUNICIPAL MANAGER										
Department Name	Vote number	Item Name	Adjusted Budget	Year-to-date Actual	Quarter 1	Quarter 2	Quarter 3	April 2019	May 2019	Available
DMA Administration	10014202740000	Overtime-Non Structured	28 630	17 751	2 626	6 811	5 239	1 731	1 344	10 879
Office of the Executive Mayor	10576202740000	Overtime-Non Structured	3 930	66 435	22 795	28 377	15 264	-	-	-62 505
Office of the Municipal Manage	10631202740000	Overtime-Non Structured	-	20 673	-	-	-	-	20 673	-20 673
		TOTAL	32 560	104 859	25 421	35 187	20 503	1 731	22 018	-72 299
		% SPENT		322%						
		GRAND TOTAL	40 504 381	35 640 089	6 164 190	9 792 151	11 432 744	3 693 911	4 557 093	4 864 292
		% SPENT		88%						

Notes:

- An amount of **R35 640 089** 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 Deviations – May 2020

SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Office of the Municipal Manager						
Office Furniture	Waltons	71 374.35	20180723996488	Furniture and Office Equipment	Impossible to follow the official procurement process. No bids received. Ask quotes from suppliers	MMA
						Office Choice
						SC Office
						Canon
Corporate Services						
Sound for council meeting	SND Productions	10 350.00	20160623018263	Audio-visual Services	Impossible to follow the official procurement process. Only SND provide us with quotes	
Virtual Council Meeting: Sound system	SND Productions	34 500.00	20160623018263	Audio-visual Services	Impossible to follow the official procurement process. Only SND provide us with quotes	
Clear sheets at safety gates	CAW Sign & Print	6 265.00	20190705045357	Maintenance of Buildings and Facilities	Emergency	
Community Services						
Test and certify weighbridge	Scalemass	44 436.00	20190705045366	Maintenance of equipment	Impossible to follow the official procurement process. Ask quotes from suppliers	Clover Scales
						Massamatic
Spraying of Kariba weed on dam	A turf	25 000.00	20170705033403	Maintenance of buildings and facilities	Emergency	

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SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Repair compactors at refuse site	BS Welding	22 700.65	20190705045366	Maintenance of equipment	Emergency	
Human Settlements						
Material: Informal Areas	Mustbuild	136 620.00	9101810101	Emergency stock	Emergency	
Material: Informal Areas	Mustbuild	60 892.50	9101810101	Emergency stock	Emergency	
Material: Informal Areas	Mustbuild	5 761.62	20190301004201	materials and supplies	Emergency	
Material: Informal Areas	Mustbuild	24 915.85	20190301004201	materials and supplies	Emergency	
Buffalo Tanks	Mustbuild	48 300.00	501001281	Inventory	Impossible to follow the official procurement process. Ask quotes from suppliers	Buco Mustbuild Agriland
Protection Services						
Strip and quote repairs	Hamilton Hydraulic Services	136 845.57	80634090706	Jaws of Live	Impossible to follow the official procurement process. Sole maintenance and repair agent	
Contravention System	TCS	68 568.75	20160623020697	Administrative and Support	Impossible to follow the official procurement process. TCS current service provider	
Civil Engineering Services						
Macerator cutting blades	Coastal Armature rewinders	93 426.16	20170705033432	Maintenance of unspecified Assets	Impossible to follow the official procurement process. Due to time constraints and the nature of the work	

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SERVICES / GOODS	AWARDED TO	AMOUNT	VOTE / JOBCOSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Services and parts for SKF Bearings	Bearing warehouse	13 098.50	20160623018978	Maintenance of equipment	Impossible to follow the official procurement process. Sole agent	
		26 197.00				
Material	DPI Trading	3 053.25	20200310102869	materials and supplies	Impossible to follow the official procurement process. Emergency work	
Electro-Technical Services						
Contract Detector and lever hoist	Flo Specialized Product Solutions	29 267.50	502001291	Inventory	Impractical to follow the official procurement process. Lockdown constraint	
Tester	Lead HV	73 370.00	502001291	Inventory	Impossible to follow the official procurement process. Ask quotes from supplier	Izazi
						verotest
						Flo
Calibration and service of testers	Lead HV	11 827.75	9103234005	Elec Substations	sole supplier	
Service of Reinhausen equipment	Reinhausen SA	81 508.31	9103234005	Elec Substations	Impossible to follow the official procurement process. Sole supplier and agent.	
	TOTAL	1 028 278.76				

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

May 2020

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE
May 2020		OPENING BALANCE			5 753.72
2020/05/01	Interest Received		15.61	-	
					5 769.33

QUALITY CERTIFICATE

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

(mark as appropriate)

The monthly budget statement

For the month of **May 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**12 JUNE 2020**.....