



Monthly Budget Monitoring Report

July 2019

Monthly Budget Monitoring Report - July 2019

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Legislative framework

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

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

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

The MBRR highlights the format of the monthly budget statements.

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

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

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 July 2019.

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

Municipal Manager
15 August 2019

Recommendations

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

- (a) That Council notes the contents of this report and supporting documentations for July 2019.
- (b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.

Part 1: Executive Summary

1.1 Introduction

The monthly Financial Monitoring Report (FMR) aims to provide a regular update on indicators critical to the organisation's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high-level overview of the organisation's financial viability and sustainability. The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the December within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

1.2 Consolidated performance

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

| Rand thousands | Capital Expenditure | Operating Income | Operating Expenditure |
|-----------------------------------|----------------------------|-------------------------|------------------------------|
| Original Budget | 344 772 | 2 279 429 | 2 270 007 |
| Amended Budget | 344 772 | 2 279 429 | 2 270 007 |
| Plan to Date (SDBIP) | 25 524 | 129 842 | 124 589 |
| Actual | 4 530 | 105 154 | 68 441 |
| Variance to SDBIP | -20 994 | -24 688 | -56 148 |
| % Variance to SDBIP | -82% | -19% | -45% |
| % of Adjusted budget 19/20 | 1% | 5% | 3% |
| % of Adjusted budget 18/19 | 0% | 7% | 3% |

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Operating Revenue by sources

| <u>Revenue by Source</u> | Original Budget | Adjustments Budget | Planned Income to Date (SDBIP) | Actual Income to Date | Variance | % Variance | Reasons for variance over/(under) 10% |
|----------------------------------|-----------------|--------------------|--------------------------------|-----------------------|--------------|------------|---|
| Property Rates | 279 613 000 | 279 613 000 | 23 301 082 | 40 883 034 | 17 581 952 | 75% | The planned income did not consider the yearly billing that was done in July. Projections will be revised during the next adjustments budget. |
| Service Charges - Electricity | 723 026 230 | 723 026 230 | 60 248 707 | 31 255 390 | (28 993 317) | -48% | A journal for consumption relating to the previous financial year (Credit Meters) was journalised back to the 201819 financial year |
| Service Charges - Water | 127 469 170 | 127 469 170 | 10 622 431 | 1 779 296 | (8 843 135) | -83% | A journal for consumption relating to the previous financial year (Credit Meters) was journalised back to the 201819 financial year |
| Service Charges - Sewerage | 101 019 867 | 101 019 867 | (2 903 443) | 8 973 277 | 11 876 720 | -409% | The projected income was done quarterly and need to be to bring it in line with the actual billed income. |
| Service Charges – Refuse Removal | 85 162 937 | 85 162 937 | 7 096 910 | 7 694 298 | 597 388 | 8% | |
| Fines, Penalties and Forfeits | 76 125 676 | 76 125 676 | 6 343 801 | 1 545 830 | (4 797 971) | -76% | Projections will be revised as it is considering the iGRAP calculation for fines. |
| Licences or Permits | 3 515 785 | 3 515 785 | 292 977 | 304 791 | 11 814 | 4% | |
| Income for Agency Services | 8 848 100 | 8 848 100 | 737 341 | - | (737 341) | -100% | |

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| <u>Revenue by Source</u> | Original Budget | Adjustments Budget | Planned Income to Date (SDBIP) | Actual Income to Date | Variance | % Variance | Reasons for variance over/(under) 10% |
|---|------------------------|---------------------------|---------------------------------------|------------------------------|-----------------|-------------------|--|
| Rent of Facilities and Equipment | 6 183 220 | 6 183 220 | 515 260 | 1 584 083 | 1 068 823 | 207% | The operating leases has been billed for the full year. Projections need to be revised to take this into account. |
| Grants and Subsidies Received - Capital | 2 478 891 | 62 478 891 | - | - | - | 0% | |
| Grants and Subsidies Received - Operating | 605 092 063 | 605 092 063 | 6 846 132 | - | (6 846 132) | -100% | The 1 st transfer payment of Equitable Share (R62 million) has been received and still need to be recognised as income. |
| Interest Earned – External Investment | 43 179 623 | 43 179 623 | 3 598 301 | 3 527 294 | (71 007) | -2% | No investments have been made to date. The interest income is based on the favourable bank balance. |
| Interest Earned – Outstanding Debtors | 6 095 910 | 6 095 910 | 507 990 | 378 029 | (129 961) | -26% | |
| Other Revenue | 23 591 011 | 23 591 011 | 1 965 897 | 1 978 891 | 12 994 | 1% | |
| GIPTN Fare Revenue | 104 414 438 | 104 414 438 | 8 701 203 | 4 172 269 | (4 528 934) | -52% | The income projections include the roll-out of Phase 4 of the GIPTN project that has not been implemented to date. Projections need to be revised. |
| Capital Contributions | 23 612 600 | 23 612 600 | 1 967 715 | 1 052 439 | (915 276) | -47% | |

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| <u>Revenue by Source</u> | Original Budget | Adjustments Budget | Planned Income to Date (SDBIP) | Actual Income to Date | Variance | % Variance | Reasons for variance over/(under) 10% |
|----------------------------------|------------------------|---------------------------|---------------------------------------|------------------------------|---------------------|-------------------|--|
| Gain on Disposal of PPE | - | - | - | 25 063 | 25 063 | 0% | |
| Total Revenue | 2 279 428 521 | 2 279 428 521 | 129 842 304 | 105 153 983 | (24 688 321) | -19% | |
| % of Annual Budget Billed | | | | 5% | | | |

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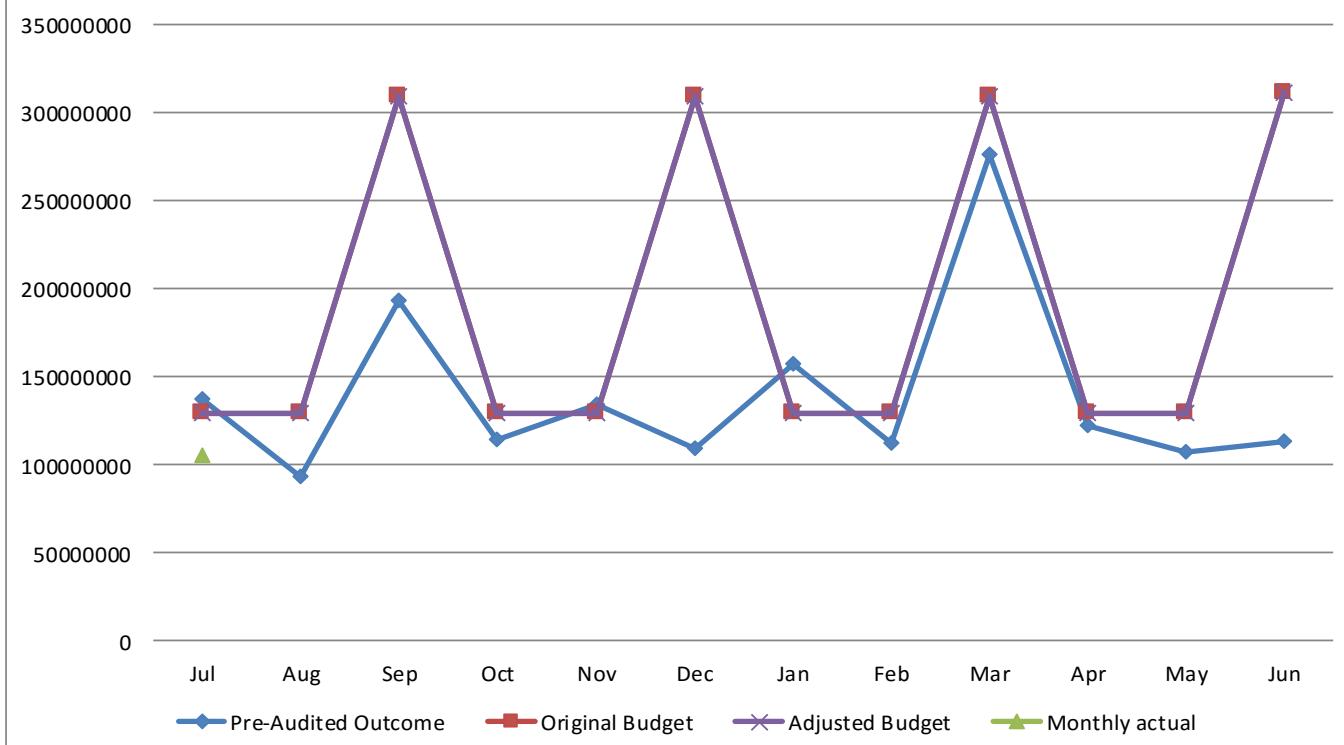
The following table provides a summary of the revenue trends based on previous year's amounts and current years planned and actual revenue.

WC044 George - Operating income trend

| Month R thousands | 2018/19 Pre-Audited Outcome | Budget Year 2019/20 | | | | | | | | |
|---|-----------------------------------|---------------------|--------------------|-------------------|------------------|------------------|-----------------|-----------------|-------------------------------------|--|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | % spend of Adjusted Budget | |
| Monthly income performance trend | | | | | | | | | | |
| July | 137 310 | 129 842 | 129 842 | 105 154 | 105 154 | 129 842 | 24 688 | 19.0% | 5% | |
| August | 93 671 | 129 842 | 129 842 | | 105 154 | 259 685 | 154 531 | 59.5% | 5% | |
| September | 193 749 | 309 629 | 309 629 | | 105 154 | 569 313 | 464 159 | 81.5% | 5% | |
| October | 114 322 | 129 842 | 129 842 | | 105 154 | 699 156 | 594 002 | 85.0% | 5% | |
| November | 134 575 | 129 842 | 129 842 | | 105 154 | 828 998 | 723 844 | 87.3% | 5% | |
| December | 109 666 | 309 629 | 309 629 | | 105 154 | 1 138 626 | 1 033 472 | 90.8% | 5% | |
| January | 157 187 | 129 842 | 129 842 | | 105 154 | 1 268 469 | 1 163 315 | 91.7% | 5% | |
| February | 112 848 | 129 842 | 129 842 | | 105 154 | 1 398 311 | 1 293 157 | 92.5% | 5% | |
| March | 276 091 | 309 629 | 309 629 | | 105 154 | 1 707 940 | 1 602 786 | 93.8% | 5% | |
| April | 122 768 | 129 842 | 129 842 | | 105 154 | 1 837 782 | 1 732 628 | 94.3% | 5% | |
| May | 107 402 | 129 842 | 129 842 | | 105 154 | 1 967 624 | 1 862 470 | 94.7% | 5% | |
| June | 113 839 | 311 804 | 311 804 | | 105 154 | 2 279 429 | 2 174 275 | 95.4% | 5% | |
| Total Operating Income | 1 673 427 | 2 279 429 | 2 279 429 | 105 154 | | | | | | |

- The 2018/19 outcome is preliminary figures and will be updated once the Annual Financial Statements (AFS) has been finalised.

Operating Income Trend



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Operating expenditure by type

| <u>Expenditure by Type</u> | Original Budget | Adjustments Budget | Planned Expenditure to Date (SDBIP) | Actual Expenditure to Date | Variance | % Variance | Reasons for variance over/under 10% |
|-------------------------------|-----------------|--------------------|-------------------------------------|----------------------------|--------------|------------|---|
| Employee Related Costs | 597 372 068 | 597 620 908 | 49 781 017 | 39 933 052 | (9 847 965) | -20% | The vacancies of two Directors as well as other Municipal Staff is the main reasons for the variance. |
| Remuneration of Councillors | 23 942 803 | 23 942 803 | 1 995 234 | 1 864 448 | (130 786) | -7% | |
| Contracted Services | 641 852 316 | 641 134 336 | 38 949 320 | 6 994 236 | (31 955 084) | -82% | The payment to George Link are done in arrears – the projections did not take this into account and need to be adjusted to bring it in line with the spending. |
| Bulk Purchases | 498 974 880 | 498 974 880 | - | - | - | 0% | |
| Operating Leases | 18 528 081 | 18 788 081 | 1 543 985 | 137 507 | (1 406 478) | -91% | The delay of the 4th phase of the GIPTN bus routes has had an impact on the expenditure of the GIPTN – an amount is budgeted for the leasing of buses for the roll-out and included in the projected value. |
| Operational Cost | 110 004 660 | 110 153 820 | 7 321 234 | 2 944 004 | (4 377 230) | -60% | |
| Depreciation and Amortisation | 162 816 890 | 162 816 890 | 13 567 916 | 13 568 114 | 198 | 0% | A standard journal has been passed to account for the expense. |
| Loss on Disposal of PPE | 674 160 | 674 160 | 56 180 | (299) | (56 479) | -101% | Receipts has been incorrectly posted to this item and will be corrected. |

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| <u>Expenditure by Type</u> | Original Budget | Adjustments Budget | Planned Expenditure to Date (SDBIP) | Actual Expenditure to Date | Variance | % Variance | Reasons for variance over/under 10% |
|-----------------------------------|------------------------|---------------------------|--|-----------------------------------|---------------------|-------------------|--|
| Bad Debts | 71 386 200 | 71 386 200 | 2 371 132 | 1 528 420 | (842 712) | -36% | |
| Transfers and Subsidies Paid | 69 450 380 | 69 450 380 | 5 755 868 | 1 002 186 | (4 753 682) | -83% | The bulk of the amount is payments that are being made to Province for services rendered regarding the GIPTN implementation. The 1 st payment will only be done in August. The projections need to be adjusted to bring it in line with the spending pattern. |
| Inventory Consumed | 38 860 876 | 38 920 856 | 3 238 437 | 469 452 | (2 768 985) | -86% | |
| Interest Expense | 36 143 780 | 36 143 780 | 8 786 | - | (8 786) | -100% | |
| Total Expenditure | 2 270 007 094 | 2 270 007 094 | 124 589 109 | 68 441 119 | (56 147 990) | -45% | |
| % of Annual Budget Spent | | | | 3% | | | |

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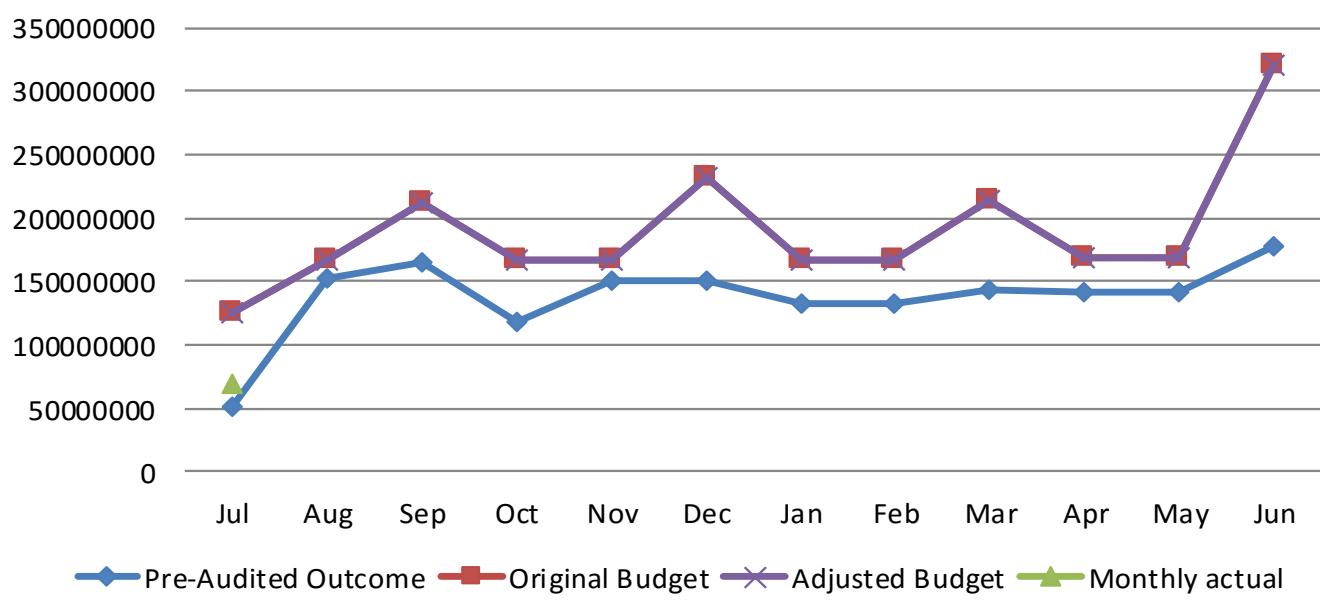
The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Operating expenditure trend

| Month | 2018/19 Pre-Audited Outcome | Budget Year 2019/20 | | | | | | | | |
|--|--------------------------------|---------------------|------------------|----------------|---------------|---------------|--------------|----------------|----------------------------|--|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Adjusted Budget | |
| R thousands | | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | | |
| July | 51 107 | 124 589 | 124 589 | 68 441 | 68 441 | 124 589 | 56 148 | 45.1% | 3% | |
| August | 151 692 | 166 023 | 166 023 | | 68 441 | 290 612 | 222 171 | 76.4% | 3% | |
| September | 164 716 | 212 094 | 212 094 | | 68 441 | 502 706 | 434 265 | 86.4% | 3% | |
| October | 118 483 | 166 023 | 166 023 | | 68 441 | 668 729 | 600 288 | 89.8% | 3% | |
| November | 151 000 | 166 173 | 166 173 | | 68 441 | 834 903 | 766 461 | 91.8% | 3% | |
| December | 149 941 | 231 821 | 231 821 | | 68 441 | 1 066 724 | 998 283 | 93.6% | 3% | |
| January | 132 524 | 166 023 | 166 023 | | 68 441 | 1 232 747 | 1 164 306 | 94.4% | 3% | |
| February | 132 545 | 166 023 | 166 023 | | 68 441 | 1 398 770 | 1 330 329 | 95.1% | 3% | |
| March | 144 226 | 214 094 | 214 094 | | 68 441 | 1 612 864 | 1 544 423 | 95.8% | 3% | |
| April | 142 444 | 168 023 | 168 023 | | 68 441 | 1 780 887 | 1 712 446 | 96.2% | 3% | |
| May | 141 058 | 168 023 | 168 023 | | 68 441 | 1 948 910 | 1 880 469 | 96.5% | 3% | |
| June | 177 712 | 321 097 | 321 097 | | 68 441 | 2 270 007 | 2 201 566 | 97.0% | 3% | |
| Total Operating Expenditure | 1 657 448 | 2 270 007 | 2 270 007 | 68 441 | | | | | | |

- The 2018/19 outcome is preliminary figures and will be updated once the Annual Financial Statements (AFS) has been finalised.

Operating Expenditure Trend



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Capital expenditure

| Directorate | Original Budget | Adjustment Budget | Planned (SDBIP) | Actual | Variance | Variance (%) | Reasons for variance over/under 10% |
|----------------------------|-----------------|-------------------|-----------------|-----------|--------------|--------------|---|
| Municipal Manager | 1 881 500 | 1 881 500 | 18 832 | - | (18 832) | -100% | |
| Corporate Services | 4 315 350 | 4 315 350 | 3 916 | - | (3 916) | -100% | |
| Civil Engineering Services | 218 767 121 | 218 767 121 | 17 270 424 | 4 416 277 | (12 854 147) | -74% | <p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - Raising of Garden Route Dam Wall and Spillway: - Extension of Water Works: - Outeniqua Waste Water Works 10ML Addition <p>Cash flow projections has been submitted for all the projects at this department and will be revised during the adjustments budget.</p> |
| Electro-technical Services | 71 837 582 | 71 837 582 | 5 707 697 | 79 564 | (5 628 133) | -99% | <p>The following projects are the reasons for the variance:</p> <ul style="list-style-type: none"> - Thembalethu/Ballotsbay 66kv Substation: This is a multi-year project. Busy with the drawing up of the Tender document and specifications of the project (INEP funding). <p>Cash flow projections has been submitted for all the projects at this department and will be revised during the adjustments budget.</p> |
| Human Settlements | 3 493 000 | 3 493 000 | 20 750 | - | (20 750) | -100% | |

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| Directorate | Original Budget | Adjustment Budget | Planned (SDBIP) | Actual | Variance | Variance (%) | Reasons for variance over/under 10% |
|---------------------------------|------------------------|--------------------------|------------------------|------------------|---------------------|---------------------|--|
| Planning & Development | 3 264 500 | 3 264 500 | 55 916 | - | (55 916) | -100% | |
| Community Services | 22 184 008 | 22 184 008 | 1 506 764 | 25 000 | (1 481 764) | -98% | - |
| Protection Services | 17 197 720 | 17 197 720 | 896 295 | 9 080 | (887 215) | -99% | - |
| Financial Services | 1 831 500 | 1 831 500 | 43 248 | - | (43 248) | -100% | |
| Total | 344 772 281 | 344 772 281 | 25 523 842 | 4 529 921 | (20 993 921) | -82% | |
| % of Annual Budget Spent | | | | 1% | | | |

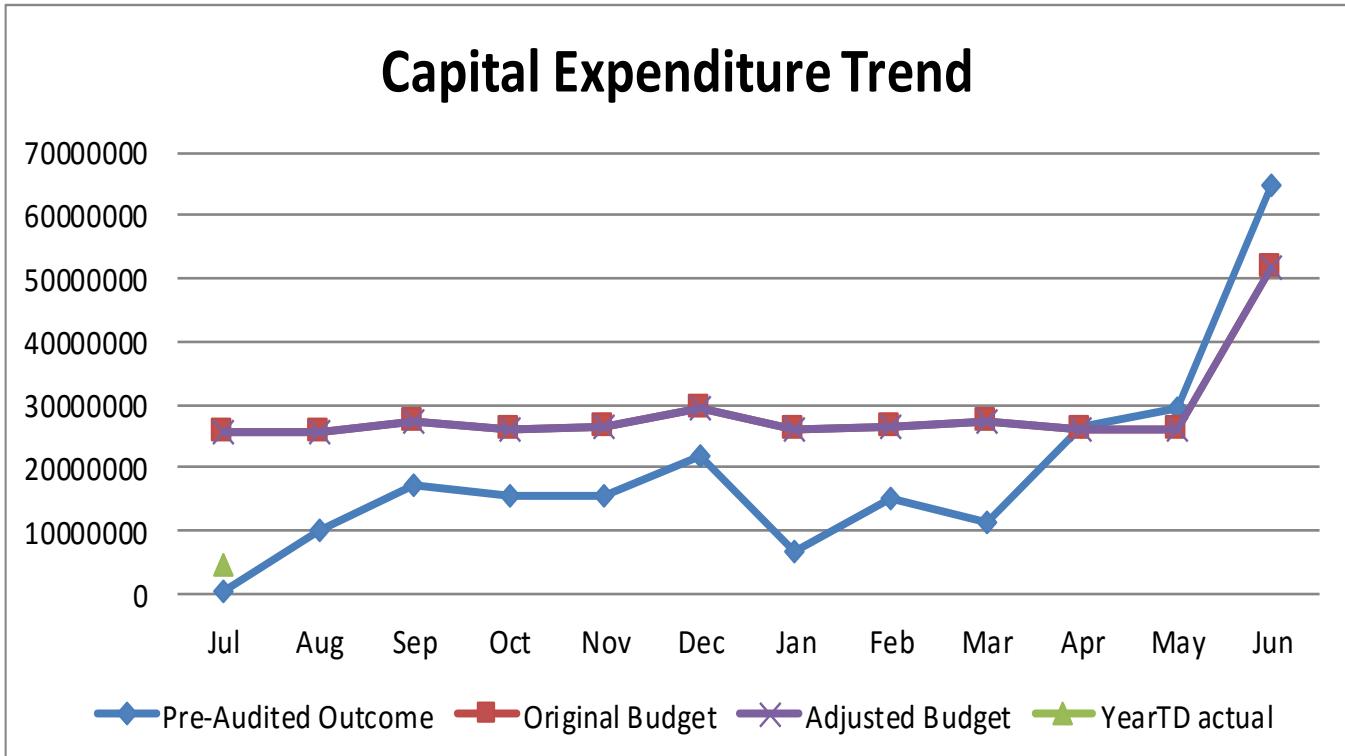
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The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Capital expenditure trend

| Month | 2018/19 | Budget Year 2019/20 | | | | | | | | |
|----------------------------------|---------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|----|
| | Pre-Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Adjusted Budget | |
| R thousands | | | | | | | | | | |
| July | 470 | 25 524 | 25 524 | | 4 530 | 4 530 | 25 524 | 20 994 | 82.3% | 1% |
| August | 10 100 | 25 576 | 25 576 | | 4 530 | 4 530 | 51 100 | 46 570 | 91.1% | 1% |
| September | 17 277 | 27 482 | 27 482 | | 4 530 | 4 530 | 78 582 | 74 052 | 94.2% | 1% |
| October | 15 437 | 26 257 | 26 257 | | 4 530 | 4 530 | 104 839 | 100 309 | 95.7% | 1% |
| November | 15 387 | 26 641 | 26 641 | | 4 530 | 4 530 | 131 480 | 126 950 | 96.6% | 1% |
| December | 21 685 | 29 604 | 29 604 | | 4 530 | 4 530 | 161 084 | 156 554 | 97.2% | 1% |
| January | 6 652 | 26 024 | 26 024 | | 4 530 | 4 530 | 187 108 | 182 578 | 97.6% | 1% |
| February | 14 937 | 26 679 | 26 679 | | 4 530 | 4 530 | 213 787 | 209 257 | 97.9% | 1% |
| March | 11 516 | 27 167 | 27 167 | | 4 530 | 4 530 | 240 953 | 236 424 | 98.1% | 1% |
| April | 26 578 | 26 074 | 26 074 | | 4 530 | 4 530 | 267 027 | 262 497 | 98.3% | 1% |
| May | 29 242 | 26 074 | 26 074 | | 4 530 | 4 530 | 293 101 | 288 571 | 98.5% | 1% |
| June | 64 756 | 51 671 | 51 671 | | 4 530 | 4 530 | 344 772 | 340 242 | 98.7% | 1% |
| Total Capital expenditure | 234 035 | 344 772 | 344 772 | 4 530 | | | | | | |

- The 2018/19 outcome is preliminary figures and will be updated once the Annual Financial Statements (AFS) has been finalised.



Monthly Budget Monitoring Report - July 2019

Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M01 July

| Description R thousands | 2018/19 Audited Outcome | Budget Year 2019/20 | | | | | | | | |
|--|-------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------------|--|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| Financial Performance | | | | | | | | | | |
| Property rates | 270 173 | 279 613 | 279 613 | 40 883 | 40 883 | 23 301 | 17 582 | 75% | 279 613 | |
| Service charges | 904 008 | 1 036 678 | 1 036 678 | 49 702 | 49 702 | 75 065 | (25 362) | -34% | 1 036 678 | |
| Investment revenue | 46 855 | 43 180 | 43 180 | 3 527 | 3 527 | 3 598 | (71) | -2% | 43 180 | |
| Transfers and subsidies | 261 613 | 605 092 | 605 092 | - | - | 6 846 | (6 846) | -100% | 605 092 | |
| Other own revenue | 126 583 | 252 387 | 252 387 | 11 041 | 11 041 | 21 032 | (9 991) | -48% | 252 387 | |
| Total Revenue (excluding capital transfers and contributions) | 1 609 232 | 2 216 950 | 2 216 950 | 105 154 | 105 154 | 129 842 | (24 688) | -19% | 2 216 950 | |
| Employee costs | 493 645 | 597 372 | 597 621 | 39 933 | 39 933 | 49 781 | (9 848) | -20% | 597 621 | |
| Remuneration of Councillors | 22 017 | 23 943 | 23 943 | 1 864 | 1 864 | 1 995 | (131) | -7% | 23 943 | |
| Depreciation & asset impairment | 141 328 | 162 817 | 162 817 | 13 568 | 13 568 | 13 568 | 0 | 0% | 162 817 | |
| Finance charges | 34 528 | 36 144 | 36 144 | - | - | 9 | (9) | -100% | 36 144 | |
| Materials and bulk purchases | 414 974 | 537 836 | 537 896 | 469 | 469 | 3 238 | (2 769) | -86% | 537 896 | |
| Transfers and subsidies | 41 262 | 69 450 | 69 450 | 1 002 | 1 002 | 5 756 | (4 754) | -83% | 69 450 | |
| Other expenditure | 509 695 | 842 445 | 842 137 | 11 604 | 11 604 | 50 242 | (38 638) | -77% | 842 137 | |
| Total Expenditure | 1 657 448 | 2 270 007 | 2 270 007 | 68 441 | 68 441 | 124 589 | (56 148) | -45% | 2 270 007 | |
| Surplus/(Deficit) | (48 216) | (53 057) | (53 057) | 36 713 | 36 713 | 5 253 | 31 460 | 599% | (53 057) | |
| Transfers and subsidies - capital (monetary allocation) | 64 195 | 62 479 | 62 479 | - | - | - | - | - | 62 479 | |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | 31 460 | 599% | 9 421 | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | |
| Surplus/ (Deficit) for the year | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | 31 460 | 599% | 9 421 | |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 234 035 | 344 772 | 344 772 | 4 530 | 4 530 | 25 524 | (20 994) | -82% | 344 772 | |
| Capital transfers recognised | 112 825 | 61 221 | 61 221 | 2 730 | 2 730 | 5 098 | (2 367) | -46% | 61 221 | |
| Borrowing | 14 484 | 144 695 | 144 695 | - | - | 10 627 | (10 627) | -100% | 144 695 | |
| Internally generated funds | 106 725 | 138 857 | 138 857 | 1 800 | 1 800 | 9 800 | (8 000) | -82% | 138 857 | |
| Total sources of capital funds | 234 035 | 344 772 | 344 772 | 4 530 | 4 530 | 25 524 | (20 994) | -82% | 344 772 | |
| Financial position | | | | | | | | | | |
| Total current assets | 837 982 | 919 816 | 919 816 | | 893 774 | | | | 919 816 | |
| Total non current assets | 3 117 531 | 3 035 024 | 3 035 024 | | 3 108 486 | | | | 3 035 024 | |
| Total current liabilities | 452 916 | 394 006 | 394 006 | | 463 006 | | | | 394 006 | |
| Total non current liabilities | 527 614 | 545 265 | 545 265 | | 527 614 | | | | 545 265 | |
| Community wealth/Equity | 2 974 983 | 3 015 569 | 3 015 569 | | 3 011 639 | | | | 3 015 569 | |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 473 100 | 156 987 | 156 987 | 88 929 | 86 925 | 90 030 | 3 106 | 3% | 156 987 | |
| Net cash from (used) investing | (484 035) | (343 282) | (343 282) | (4 530) | (4 530) | (6 931) | (2 401) | 35% | (343 282) | |
| Net cash from (used) financing | (44 246) | 100 654 | 100 654 | - | - | (231) | (231) | 100% | 100 654 | |
| Cash/cash equivalents at the month/year end | 562 604 | 476 962 | 476 962 | - | 644 999 | 645 471 | 473 | 0% | 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 | 103 545 | 7 338 | 6 336 | 5 178 | 4 633 | 4 260 | 20 536 | 100 381 | 252 208 | |
| Creditors Age Analysis | | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - | |

Monthly Budget Monitoring Report - July 2019

2.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

| Description | Ref | 2018/19 | | Budget Year 2019/20 | | | | | | |
|--|-----|------------------|------------------|---------------------|----------------|----------------|----------------|-----------------|----------------|------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 346 805 | 362 868 | 362 868 | 46 313 | 46 313 | 28 661 | 17 652 | 62% | |
| Executive and council | | 21 | 4 678 | 4 678 | — | — | 15 | (15) | -100% | |
| Finance and administration | | 346 345 | 358 190 | 358 190 | 46 313 | 46 313 | 28 646 | 17 667 | 62% | |
| Internal audit | | 439 | — | — | — | — | — | — | — | |
| <i>Community and public safety</i> | | 71 664 | 258 349 | 258 349 | 2 285 | 2 285 | 6 603 | (4 318) | -65% | |
| Community and social services | | 11 633 | 15 726 | 15 726 | 418 | 418 | 230 | 188 | 82% | |
| Sport and recreation | | 1 301 | 7 080 | 7 080 | 17 | 17 | 104 | (87) | -84% | |
| Public safety | | 13 482 | 73 868 | 73 868 | 1 458 | 1 458 | 6 156 | (4 698) | -76% | |
| Housing | | 45 156 | 161 595 | 161 595 | 391 | 391 | 106 | 285 | 267% | |
| Health | | 92 | 80 | 80 | 1 | 1 | 7 | (6) | -91% | |
| <i>Economic and environmental services</i> | | 190 498 | 403 230 | 403 230 | 5 722 | 5 722 | 17 710 | (11 988) | -68% | |
| Planning and development | | 11 080 | 12 336 | 12 336 | 1 224 | 1 224 | 895 | 329 | 37% | |
| Road transport | | 179 417 | 390 893 | 390 893 | 4 498 | 4 498 | 16 815 | (12 317) | -73% | |
| Environmental protection | | 1 | 2 | 2 | — | — | 0 | (0) | -100% | |
| <i>Trading services</i> | | 1 064 425 | 1 254 923 | 1 254 923 | 50 834 | 50 834 | 76 863 | (26 030) | -34% | |
| Energy sources | | 632 684 | 770 612 | 770 612 | 31 560 | 31 560 | 60 826 | (29 266) | -48% | |
| Water management | | 164 243 | 185 303 | 185 303 | 2 146 | 2 146 | 11 052 | (8 906) | -81% | |
| Waste water management | | 154 084 | 172 133 | 172 133 | 9 346 | 9 346 | (2 230) | 11 576 | -519% | |
| Waste management | | 113 413 | 126 875 | 126 875 | 7 782 | 7 782 | 7 216 | 566 | 8% | |
| <i>Other</i> | 4 | 36 | 59 | 59 | 0 | 0 | 5 | (5) | -95% | |
| Total Revenue - Functional | 2 | 1 673 427 | 2 279 429 | 2 279 429 | 105 154 | 105 154 | 129 842 | (24 688) | -19% | 2 279 429 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 270 514 | 367 385 | 367 385 | 20 430 | 20 430 | 28 812 | (8 382) | -29% | |
| Executive and council | | 49 598 | 85 464 | 85 464 | 4 514 | 4 514 | 6 744 | (2 231) | -33% | |
| Finance and administration | | 209 404 | 268 131 | 268 131 | 15 589 | 15 589 | 20 919 | (5 330) | -25% | |
| Internal audit | | 11 512 | 13 790 | 13 790 | 328 | 328 | 1 149 | (822) | -71% | |
| <i>Community and public safety</i> | | 240 109 | 396 310 | 396 310 | 12 719 | 12 719 | 15 935 | (3 216) | -20% | |
| Community and social services | | 48 286 | 58 314 | 58 314 | 2 700 | 2 700 | 4 658 | (1 957) | -42% | |
| Sport and recreation | | 28 305 | 29 964 | 29 964 | 1 481 | 1 481 | 2 345 | (865) | -37% | |
| Public safety | | 59 037 | 106 883 | 106 883 | 3 961 | 3 961 | 5 284 | (1 322) | -25% | |
| Housing | | 101 739 | 197 228 | 197 228 | 4 447 | 4 447 | 3 322 | 1 126 | 34% | |
| Health | | 2 742 | 3 921 | 3 921 | 129 | 129 | 327 | (198) | -61% | |
| <i>Economic and environmental services</i> | | 287 730 | 455 948 | 455 948 | 7 566 | 7 566 | 36 805 | (29 240) | -79% | |
| Planning and development | | 26 379 | 31 763 | 31 763 | 1 810 | 1 810 | 2 634 | (824) | -31% | |
| Road transport | | 259 785 | 421 902 | 421 902 | 5 635 | 5 635 | 33 994 | (28 359) | -83% | |
| Environmental protection | | 1 566 | 2 283 | 2 283 | 121 | 121 | 178 | (56) | -32% | |
| <i>Trading services</i> | | 845 873 | 1 036 305 | 1 036 305 | 26 907 | 26 907 | 41 864 | (14 957) | -36% | |
| Energy sources | | 492 115 | 632 270 | 632 270 | 6 608 | 6 608 | 10 334 | (3 726) | -36% | |
| Water management | | 107 528 | 122 025 | 122 025 | 5 819 | 5 819 | 9 391 | (3 573) | -38% | |
| Waste water management | | 166 904 | 196 554 | 196 554 | 11 024 | 11 024 | 15 917 | (4 893) | -31% | |
| Waste management | | 79 326 | 85 456 | 85 456 | 3 456 | 3 456 | 6 222 | (2 766) | -44% | |
| <i>Other</i> | | 13 222 | 14 058 | 14 058 | 819 | 819 | 1 171 | (353) | -30% | |
| Total Expenditure - Functional | 3 | 1 657 448 | 2 270 007 | 2 270 007 | 68 441 | 68 441 | 124 589 | (56 148) | -45% | 2 270 007 |
| Surplus/ (Deficit) for the year | | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | 31 460 | 599% | 9 421 |

References

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

Monthly Budget Monitoring Report - July 2019

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) - M01 July

| Vote Description R thousands | Ref | 2018/19 | | Budget Year 2019/20 | | | | | | |
|--|-----|------------------|------------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | 1 | 699 | 6 523 | 6 523 | 1 | 1 | 28 | (26) | -95.5% | 6 523 |
| Vote 2 - Corporate Services | | 451 | 685 | 685 | 46 | 46 | 54 | (8) | -14.4% | 685 |
| Vote 3 - Corporate Services | | 1 772 | 2 585 | 2 585 | 250 | 250 | 91 | 159 | 175.3% | 2 585 |
| Vote 4 - Community Services | | 10 727 | 14 460 | 14 460 | 142 | 142 | 117 | 25 | 21.2% | 14 460 |
| Vote 5 - Community Services | | 114 699 | 133 900 | 133 900 | 7 799 | 7 799 | 7 315 | 484 | 6.6% | 133 900 |
| Vote 6 - Human Settlements | | 44 055 | 160 338 | 160 338 | - | - | 2 | (2) | -100.0% | 160 338 |
| Vote 7 - Civil Engineering Services | | 320 784 | 362 542 | 362 542 | 11 492 | 11 492 | 8 828 | 2 664 | 30.2% | 362 542 |
| Vote 8 - Electro-technical Services | | 633 921 | 773 291 | 773 291 | 31 560 | 31 560 | 60 826 | (29 266) | -48.1% | 773 291 |
| Vote 9 - Financial Services | | 321 478 | 327 950 | 327 950 | 44 973 | 44 973 | 27 083 | 17 891 | 66.1% | 327 950 |
| Vote 10 - Financial Services | | 4 710 | 7 289 | 7 289 | 464 | 464 | 533 | (69) | -13.0% | 7 289 |
| Vote 11 - Planning and Development | | 28 052 | 25 525 | 25 525 | 2 469 | 2 469 | 1 994 | 475 | 23.8% | 25 525 |
| Vote 12 - Protection Services | | 192 078 | 464 167 | 464 167 | 5 956 | 5 956 | 22 956 | (17 000) | -74.1% | 464 167 |
| Vote 13 - Protection Services | | - | 173 | 173 | - | - | 14 | (14) | -100.0% | 173 |
| Total Revenue by Vote | 2 | 1 673 427 | 2 279 429 | 2 279 429 | 105 154 | 105 154 | 129 842 | (24 688) | -19.0% | 2 279 429 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | 1 | 81 619 | 121 386 | 121 386 | 6 070 | 6 070 | 9 736 | (3 667) | -37.7% | 121 386 |
| Vote 2 - Corporate Services | | 30 385 | 34 793 | 34 793 | 2 029 | 2 029 | 2 698 | (669) | -24.8% | 34 793 |
| Vote 3 - Corporate Services | | 28 693 | 35 882 | 35 882 | 1 892 | 1 892 | 2 958 | (1 066) | -36.0% | 35 882 |
| Vote 4 - Community Services | | 51 901 | 63 976 | 63 976 | 3 260 | 3 260 | 5 295 | (2 035) | -38.4% | 63 976 |
| Vote 5 - Community Services | | 94 812 | 100 576 | 100 576 | 4 302 | 4 302 | 7 354 | (3 052) | -41.5% | 100 576 |
| Vote 6 - Human Settlements | | 95 494 | 189 313 | 189 313 | 4 511 | 4 511 | 2 662 | 1 849 | 69.5% | 189 313 |
| Vote 7 - Civil Engineering Services | | 296 656 | 342 667 | 342 667 | 17 925 | 17 925 | 27 281 | (9 356) | -34.3% | 342 667 |
| Vote 8 - Electro-technical Services | | 510 977 | 656 167 | 656 167 | 8 135 | 8 135 | 12 315 | (4 180) | -33.9% | 656 167 |
| Vote 9 - Financial Services | | 54 618 | 74 846 | 74 846 | 3 732 | 3 732 | 5 670 | (1 938) | -34.2% | 74 846 |
| Vote 10 - Financial Services | | 32 043 | 44 994 | 44 994 | 2 300 | 2 300 | 2 954 | (653) | -22.1% | 44 994 |
| Vote 11 - Planning and Development | | 37 380 | 43 977 | 43 977 | 2 640 | 2 640 | 3 652 | (1 012) | -27.7% | 43 977 |
| Vote 12 - Protection Services | | 342 465 | 560 756 | 560 756 | 11 625 | 11 625 | 41 958 | (30 333) | -72.3% | 560 756 |
| Vote 13 - Protection Services | | 406 | 675 | 675 | 20 | 20 | 56 | (36) | -64.1% | 675 |
| Total Expenditure by Vote | 2 | 1 657 448 | 2 270 007 | 2 270 007 | 68 441 | 68 441 | 124 589 | (56 148) | -45.1% | 2 270 007 |
| Surplus/ (Deficit) for the year | 2 | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | 31 460 | 598.9% | 9 421 |

References

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

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

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| 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 | 279 613 | 40 883 | 40 883 | 23 301 | 17 582 | 75% | 279 613 |
| Service charges - electricity revenue | 603 427 | 723 026 | 723 026 | 31 255 | 31 255 | 60 249 | (28 993) | -48% | 723 026 |
| Service charges - water revenue | 119 998 | 127 469 | 127 469 | 1 779 | 1 779 | 10 622 | (8 843) | -83% | 127 469 |
| Service charges - sanitation revenue | 98 855 | 101 020 | 101 020 | 8 973 | 8 973 | (2 903) | 11 877 | -409% | 101 020 |
| Service charges - refuse revenue | 81 727 | 85 163 | 85 163 | 7 694 | 7 694 | 7 097 | 597 | 8% | 85 163 |
| Rental of facilities and equipment | 2 721 | 6 183 | 6 183 | 1 584 | 1 584 | 515 | 1 069 | 207% | 6 183 |
| Interest earned - external investments | 46 855 | 43 180 | 43 180 | 3 527 | 3 527 | 3 598 | (71) | -2% | 43 180 |
| Interest earned - outstanding debtors | 13 164 | 6 096 | 6 096 | 378 | 378 | 508 | (130) | -26% | 6 096 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 15 096 | 76 126 | 76 126 | 1 546 | 1 546 | 6 344 | (4 798) | -76% | 76 126 |
| Licences and permits | 3 370 | 3 516 | 3 516 | 305 | 305 | 293 | 12 | 4% | 3 516 |
| Agency services | 8 950 | 8 848 | 8 848 | - | - | 737 | (737) | -100% | 8 848 |
| Transfers and subsidies | 261 613 | 605 092 | 605 092 | - | - | 6 846 | (6 846) | -100% | 605 092 |
| Other revenue | 83 281 | 151 618 | 151 618 | 7 204 | 7 204 | 12 635 | (5 431) | -43% | 151 618 |
| Gains on disposal of PPE | 2 | - | - | 25 | 25 | - | 25 | 0% | - |
| Total Revenue (excluding capital transfers and contributions) | 1 609 232 | 2 216 950 | 2 216 950 | 105 154 | 105 154 | 129 842 | (24 688) | -19% | 2 216 950 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 493 645 | 597 372 | 597 621 | 39 933 | 39 933 | 49 781 | (9 848) | -20% | 597 621 |
| Remuneration of councillors | 22 017 | 23 943 | 23 943 | 1 864 | 1 864 | 1 995 | (131) | -7% | 23 943 |
| Debt impairment | 14 369 | 71 386 | 71 386 | 1 528 | 1 528 | 2 371 | (843) | -36% | 71 386 |
| Depreciation & asset impairment | 141 328 | 162 817 | 162 817 | 13 568 | 13 568 | 13 568 | 0 | 0% | 162 817 |
| Finance charges | 34 528 | 36 144 | 36 144 | - | - | 9 | (9) | -100% | 36 144 |
| Bulk purchases | 380 560 | 498 975 | 498 975 | - | - | - | - | - | 498 975 |
| Other materials | 34 414 | 38 861 | 38 921 | 469 | 469 | 3 238 | (2 769) | -86% | 38 921 |
| Contracted services | 414 834 | 641 852 | 641 134 | 6 994 | 6 994 | 38 949 | (31 955) | -82% | 641 134 |
| Transfers and subsidies | 41 262 | 69 450 | 69 450 | 1 002 | 1 002 | 5 756 | (4 754) | -83% | 69 450 |
| Other expenditure | 80 478 | 128 533 | 128 942 | 3 082 | 3 082 | 8 865 | (5 784) | -65% | 128 942 |
| Loss on disposal of PPE | 14 | 674 | 674 | (0) | (0) | 56 | (56) | -101% | 674 |
| Total Expenditure | 1 657 448 | 2 270 007 | 2 270 007 | 68 441 | 68 441 | 124 589 | (56 148) | -45% | 2 270 007 |
| Surplus/(Deficit) | | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | (48 216) | (53 057) | (53 057) | 36 713 | 36 713 | 5 253 | 31 460 | 599% | (53 057) |
| (National / Provincial and District) | 64 195 | 62 479 | 62 479 | - | - | - | - | - | 62 479 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | | | 9 421 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | | | 9 421 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | | | 9 421 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 15 979 | 9 421 | 9 421 | 36 713 | 36 713 | 5 253 | | | 9 421 |

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

Monthly Budget Monitoring Report - July 2019

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) - M01 July

| Vote Description R thousands | Ref 1 | 2018/19 | | Budget Year 2019/20 | | | | | | |
|--|----------|--------------------|--------------------|---------------------|-------------------|------------------|------------------|-----------------|-----------------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | Full Year Forecast | |
| <u>Multi-Year expenditure appropriation</u> | | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | | - | - | - | - | - | - | - | - | |
| Vote 2 - Corporate Services | | - | - | - | - | - | - | - | - | |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | |
| Vote 4 - Community Services | | 960 | 1 200 | 1 200 | - | - | 100 | (100) | -100% | |
| Vote 5 - Community Services | | 10 822 | 3 500 | 3 500 | - | - | 292 | (292) | -100% | |
| Vote 6 - Human Settlements | | - | - | - | - | - | - | - | - | |
| Vote 7 - Civil Engineering Services | | 114 751 | 142 711 | 142 711 | 4 345 | 4 345 | 11 893 | (7 548) | -63% | |
| Vote 8 - Electro-technical Services | | 18 546 | 44 668 | 45 068 | 38 | 38 | 3 606 | (3 567) | -99% | |
| Vote 9 - Financial Services | | - | - | - | - | - | - | - | - | |
| Vote 10 - Financial Services | | 4 082 | 500 | 500 | - | - | 42 | (42) | -100% | |
| Vote 11 - Planning and Development | | - | - | - | - | - | - | - | - | |
| Vote 12 - Protection Services | | - | - | - | - | - | - | - | - | |
| Vote 13 - Protection Services | | - | - | - | - | - | - | - | - | |
| Total Capital Multi-year expenditure | 4,7 | 149 163 | 192 579 | 192 979 | 4 383 | 4 383 | 15 932 | (11 548) | -72% | 192 979 |
| <u>Single Year expenditure appropriation</u> | | | | | | | | | | |
| Vote 1 - Office of the Municipal Manager | | 1 146 | 2 198 | 2 198 | - | - | 21 | (21) | -100% | |
| Vote 2 - Corporate Services | | 1 349 | 3 762 | 3 762 | - | - | 2 | (2) | -100% | |
| Vote 3 - Corporate Services | | 189 | 237 | 237 | - | - | - | - | 237 | |
| Vote 4 - Community Services | | 2 395 | 2 936 | 2 936 | 25 | 25 | 172 | (147) | -85% | |
| Vote 5 - Community Services | | 6 910 | 14 548 | 14 548 | - | - | 943 | (943) | -100% | |
| Vote 6 - Human Settlements | | 1 944 | 3 493 | 3 493 | - | - | 21 | (21) | -100% | |
| Vote 7 - Civil Engineering Services | | 29 626 | 76 056 | 76 056 | 71 | 71 | 5 378 | (5 306) | -99% | |
| Vote 8 - Electro-technical Services | | 27 040 | 27 170 | 26 770 | 41 | 41 | 2 102 | (2 061) | -98% | |
| Vote 9 - Financial Services | | 272 | 832 | 832 | - | - | 2 | (2) | -100% | |
| Vote 10 - Financial Services | | 1 208 | 500 | 500 | - | - | - | - | 500 | |
| Vote 11 - Planning and Development | | 1 327 | 3 265 | 3 265 | - | - | 56 | (56) | -100% | |
| Vote 12 - Protection Services | | 11 450 | 16 662 | 16 662 | 9 | 9 | 852 | (843) | -99% | |
| Vote 13 - Protection Services | | 16 | 536 | 536 | - | - | 45 | (45) | -100% | |
| Total Capital single-year expenditure | 4 | 84 872 | 152 193 | 151 793 | 147 | 147 | 9 592 | (9 446) | -98% | 151 793 |
| Total Capital Expenditure | | 234 035 | 344 772 | 344 772 | 4 530 | 4 530 | 25 524 | (20 994) | -82% | 344 772 |

Monthly Budget Monitoring Report - July 2019

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

| Vote Description R thousands | Ref 1 | 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 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 10 111 | 11 488 | 11 488 | - | - | 147 | (147) | -100% | 11 488 |
| Executive and council | | 791 | 594 | 594 | - | - | 19 | (19) | -100% | 594 |
| Finance and administration | | 9 253 | 10 749 | 10 749 | - | - | 128 | (128) | -100% | 10 749 |
| Internal audit | | 67 | 145 | 145 | - | - | - | - | - | 145 |
| Community and public safety | | 17 568 | 27 519 | 27 519 | 34 | 34 | 1 303 | (1 269) | -97% | 27 519 |
| Community and social services | | 3 924 | 8 242 | 8 242 | 25 | 25 | 209 | (184) | -88% | 8 242 |
| Sport and recreation | | 3 336 | 8 811 | 8 811 | - | - | 661 | (661) | -100% | 8 811 |
| Public safety | | 9 442 | 8 582 | 8 582 | 9 | 9 | 417 | (408) | -98% | 8 582 |
| Housing | | 603 | 1 766 | 1 766 | - | - | 9 | (9) | -100% | 1 766 |
| Health | | 263 | 118 | 118 | - | - | 8 | (8) | -100% | 118 |
| Economic and environmental services | | 87 243 | 60 789 | 60 789 | 1 630 | 1 630 | 4 513 | (2 883) | -64% | 60 789 |
| Planning and development | | 563 | 2 560 | 2 560 | - | - | 25 | (25) | -100% | 2 560 |
| Road transport | | 86 680 | 58 229 | 58 229 | 1 630 | 1 630 | 4 488 | (2 858) | -64% | 58 229 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 118 951 | 244 332 | 244 332 | 2 865 | 2 865 | 19 530 | (16 664) | -85% | 244 332 |
| Energy sources | | 45 587 | 71 838 | 71 838 | 80 | 80 | 5 708 | (5 628) | -99% | 71 838 |
| Water management | | 15 085 | 77 894 | 77 894 | 2 716 | 2 716 | 6 474 | (3 759) | -58% | 77 894 |
| Waste water management | | 45 952 | 84 553 | 84 553 | 70 | 70 | 6 706 | (6 636) | -99% | 84 553 |
| Waste management | | 12 327 | 10 048 | 10 048 | - | - | 642 | (642) | -100% | 10 048 |
| Other | | 162 | 645 | 645 | - | - | 31 | (31) | -100% | 645 |
| Total Capital Expenditure - Functional Classification | 3 | 234 035 | 344 772 | 344 772 | 4 530 | 4 530 | 25 524 | (20 994) | -82% | 344 772 |
| Funded by: | | | | | | | | | | |
| National Government | | 106 712 | 54 343 | 54 343 | 2 730 | 2 730 | 4 529 | (1 798) | -40% | 54 343 |
| Provincial Government | | 6 114 | 6 878 | 6 878 | - | - | 569 | (569) | -100% | 6 878 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 112 825 | 61 221 | 61 221 | 2 730 | 2 730 | 5 098 | (2 367) | -46% | 61 221 |
| Borrowing | 6 | 14 484 | 144 695 | 144 695 | - | - | 10 627 | (10 627) | -100% | 144 695 |
| Internally generated funds | | 106 725 | 138 857 | 138 857 | 1 800 | 1 800 | 9 800 | (8 000) | -82% | 138 857 |
| Total Capital Funding | | 234 035 | 344 772 | 344 772 | 4 530 | 4 530 | 25 524 | (20 994) | -82% | 344 772 |

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

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2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M01 July

| Description | 2018/19 | Budget Year 2019/20 | | | |
|--|------------------|---------------------|------------------|------------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 562 604 | 574 738 | 574 738 | 644 999 | 574 738 |
| Call investment deposits | - | - | - | - | - |
| Consumer debtors | 100 135 | 160 052 | 160 052 | 90 564 | 160 052 |
| Other debtors | 31 407 | 43 283 | 43 283 | 14 232 | 43 283 |
| Current portion of long-term receivables | (379) | 145 | 145 | (1 078) | 145 |
| Inventory | 144 216 | 141 598 | 141 598 | 145 057 | 141 598 |
| Total current assets | 837 982 | 919 816 | 919 816 | 893 774 | 919 816 |
| Non current assets | | | | | |
| Long-term receivables | 580 | 613 | 613 | 573 | 613 |
| Investments | - | - | - | - | - |
| Investment property | 151 983 | 152 121 | 152 121 | 151 983 | 152 121 |
| Investments in Associate | - | - | - | - | - |
| Property, plant and equipment | 2 962 672 | 2 880 814 | 2 880 814 | 2 953 634 | 2 880 814 |
| Biological | - | - | - | - | - |
| Intangible | 2 296 | 1 475 | 1 475 | 2 296 | 1 475 |
| Other non-current assets | - | - | - | - | - |
| Total non current assets | 3 117 531 | 3 035 024 | 3 035 024 | 3 108 486 | 3 035 024 |
| TOTAL ASSETS | 3 955 513 | 3 954 840 | 3 954 840 | 4 002 260 | 3 954 840 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | 4 718 | 41 979 | 41 979 | 4 718 | 41 979 |
| Consumer deposits | 28 158 | 28 798 | 28 798 | 28 560 | 28 798 |
| Trade and other payables | 362 524 | 264 229 | 264 229 | 372 211 | 264 229 |
| Provisions | 57 517 | 59 000 | 59 000 | 57 517 | 59 000 |
| Total current liabilities | 452 916 | 394 006 | 394 006 | 463 006 | 394 006 |
| Non current liabilities | | | | | |
| Borrowing | 288 941 | 318 478 | 318 478 | 288 941 | 318 478 |
| Provisions | 238 673 | 226 787 | 226 787 | 238 673 | 226 787 |
| Total non current liabilities | 527 614 | 545 265 | 545 265 | 527 614 | 545 265 |
| TOTAL LIABILITIES | 980 530 | 939 271 | 939 271 | 990 621 | 939 271 |
| NET ASSETS | 2 974 983 | 3 015 569 | 3 015 569 | 3 011 639 | 3 015 569 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 2 912 042 | 2 956 736 | 2 956 736 | 2 948 698 | 2 956 736 |
| Reserves | 62 941 | 58 833 | 58 833 | 62 941 | 58 833 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 974 983 | 3 015 569 | 3 015 569 | 3 011 639 | 3 015 569 |

Monthly Budget Monitoring Report - July 2019

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| 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 | | 269 771 | 268 428 | 268 428 | 40 883 | 40 883 | 16 674 | 24 209 | 145% | 268 428 |
| Service charges | | 901 592 | 1 004 850 | 1 004 850 | 49 702 | 49 702 | 81 557 | (31 855) | -39% | 1 004 850 |
| Other revenue | | 136 552 | 186 786 | 186 786 | 10 638 | 10 638 | 16 176 | (5 538) | -34% | 186 786 |
| Government - operating | | 379 404 | 611 427 | 611 427 | - | - | 80 667 | (80 667) | -100% | 611 427 |
| Government - capital | | 120 296 | 54 354 | 54 354 | 20 990 | 20 990 | 2 569 | 18 421 | 717% | 54 354 |
| Interest | | 63 252 | 49 032 | 49 032 | 3 905 | 3 905 | 3 143 | 762 | 24% | 49 032 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (1 348 142) | (1 912 296) | (1 912 296) | (38 192) | (38 192) | (110 650) | (72 458) | 65% | (1 912 296) |
| Finance charges | | (34 531) | (36 144) | (36 144) | - | - | - | - | - | (36 144) |
| Transfers and Grants | | (15 093) | (69 450) | (69 450) | 1 002 | (1 002) | (106) | 896 | -847% | (69 450) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 473 100 | 156 987 | 156 987 | 88 929 | 86 925 | 90 030 | 3 106 | 3% | 156 987 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 1 000 | 1 000 | - | - | - | - | - | 1 000 |
| Decrease (Increase) in non-current debtors | | - | 25 | 25 | - | - | - | - | - | 25 |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | (250 000) | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (234 035) | (344 307) | (344 307) | (4 530) | (4 530) | (6 931) | (2 401) | 35% | (344 307) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (484 035) | (343 282) | (343 282) | (4 530) | (4 530) | (6 931) | (2 401) | 35% | (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 | | - | (2 062) | (2 062) | - | - | (231) | 231 | -100% | (2 062) |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (44 246) | (41 979) | (41 979) | - | - | - | - | - | (41 979) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (44 246) | 100 654 | 100 654 | - | - | (231) | (231) | 100% | 100 654 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (55 181) | (85 642) | (85 642) | 84 399 | 82 395 | 82 868 | | | (85 642) |
| Cash/cash equivalents at beginning: | | 617 784 | 562 604 | 562 604 | | 562 604 | 562 604 | | | 562 604 |
| Cash/cash equivalents at monthly end: | | 562 604 | 476 962 | 476 962 | | 644 999 | 645 471 | | | 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.

Monthly Budget Monitoring Report - July 2019

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of July 2019.

| Cash and cash equivalents commitments - 31 July 2019 | | | |
|---|---|-------------------|------------------------|
| | Opening balance (01.07.2019) | Movement | Closing balance |
| Repayments of Loans - short term portion | 17 938 920 | 0 | 17 938 920 |
| Capital Replacement Reserve | 64 754 007 | -747 081 | 64 006 926 |
| Provision for Rehabilitation of Landfill Site | 2 228 709 | 0 | 2 228 709 |
| Compensation Provision - GIPTN Buy-ins and Buy Outs | 1 294 349 | -372 622 | 921 727 |
| Unspent External Loans | 3 343 289 | 0 | 3 343 289 |
| Unspent Conditional Grants | 52 429 796 | 43 387 302 | 95 817 097 |
| Housing Development Fund | 61 606 639 | 0 | 61 606 639 |
| Trade debtors - deposits | 28 157 757 | 402 478 | 28 560 235 |
| Working capital | 330 826 850 | 39 748 167 | 370 575 017 |
| Closing Balance | 562 580 316 | 82 418 244 | 644 998 559 |

No investments at end July 2019.

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 R thousands | Budget Year 2019/20 | | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|----------------|--------------------|--------------|--|---|
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 16 537 | 3 167 | 2 800 | 2 653 | 2 724 | 2 237 | 11 069 | 56 456 | 97 645 | 75 140 | 378 | 78 502 | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 33 765 | 859 | 460 | 235 | 182 | 100 | 330 | 2 946 | 38 877 | 3 793 | 464 | 7 841 | |
| Receivables from Non-exchange Transactions - Property Rates | 39 951 | 1 306 | 915 | 757 | 620 | 591 | 3 104 | 8 445 | 55 690 | 13 517 | 14 | 14 981 | |
| Receivables from Exchange Transactions - Waste Water Management | 12 158 | 965 | 747 | 591 | 514 | 465 | 2 223 | 9 342 | 27 003 | 13 134 | 93 | 19 451 | |
| Receivables from Exchange Transactions - Waste Management | 10 366 | 842 | 655 | 520 | 442 | 391 | 1 817 | 6 591 | 21 624 | 9 761 | 86 | 15 236 | |
| Receivables from Exchange Transactions - Property Rental Debtors | 22 | 5 | 5 | 4 | 4 | 4 | 23 | 30 | 98 | 66 | - | 545 | |
| Interest on Arrear Debtor Accounts | 568 | 86 | 85 | 80 | 81 | 83 | 570 | 7 786 | 9 338 | 8 600 | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | (9 823) | 108 | 670 | 337 | 66 | 388 | 1 401 | 8 786 | 1 933 | 10 978 | 374 | 8 618 | |
| Total By Income Source | 103 545 | 7 338 | 6 336 | 5 178 | 4 633 | 4 260 | 20 536 | 100 381 | 252 208 | 134 988 | 1 408 | 145 175 | |
| 2017/18 - totals only | 96 401 | 6 826 | 5 027 | 4 517 | 4 313 | 3 892 | 20 773 | 88 613 | 230 363 | 122 109 | 2 299 | - | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Government | 15 905 | 397 | 107 | 11 | 11 | 10 | 28 | 4 | 16 472 | 64 | - | - | |
| Commercial | 28 491 | 666 | 474 | 206 | 118 | 122 | 579 | 5 973 | 36 627 | 6 997 | - | - | |
| Households | 59 388 | 6 256 | 5 737 | 4 941 | 4 491 | 4 103 | 19 822 | 93 296 | 198 035 | 126 653 | - | - | |
| Other | (238) | 19 | 19 | 19 | 13 | 26 | 107 | 1 109 | 1 075 | 1 274 | 1 408 | 145 175 | |
| Total By Customer Group | 103 545 | 7 338 | 6 336 | 5 178 | 4 633 | 4 260 | 20 536 | 100 381 | 252 208 | 134 988 | 1 408 | 145 175 | |

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.

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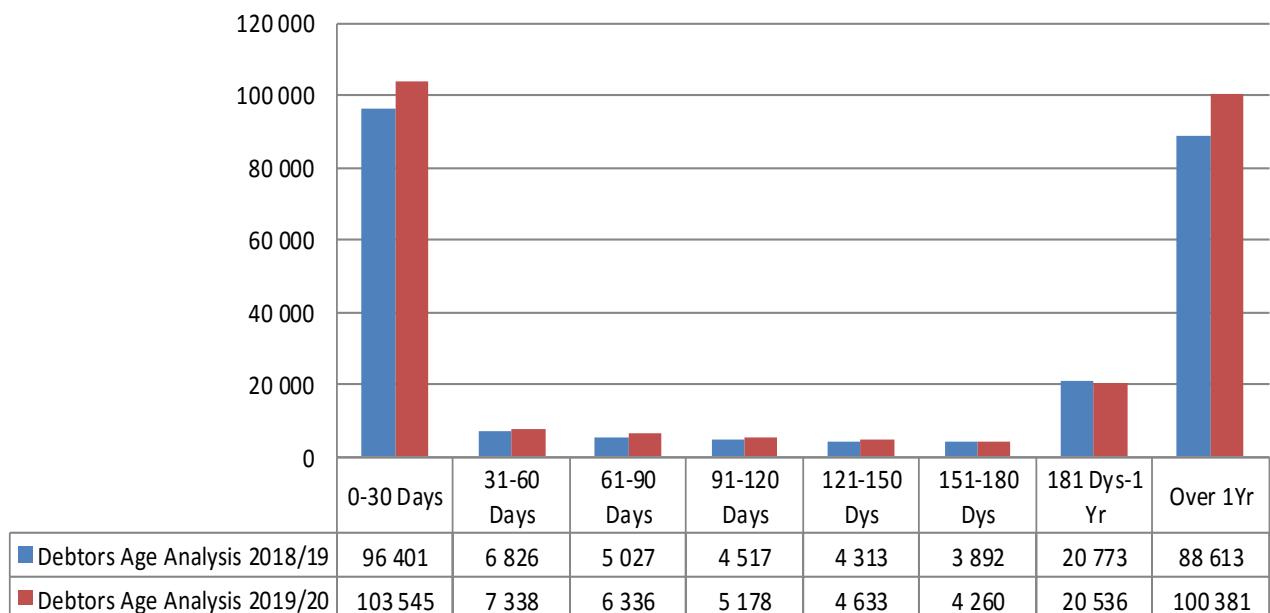
At the end of July 2019, an amount of R252million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R135 million outstanding for longer than 90 days. R1.4 million was written off for July 2019 in respect of Indigent households. To date bad debts amounting to R1.4 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 July 2019 to the same period last year:

Debtors Age Analysis by Source



Monthly Budget Monitoring Report - July 2019

2.8.2 Table SC4: Creditors Age Analysis

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

| WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---|
| Description | 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 | |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | 71 808 | | | | | | | | 71 808 60 074 |
| Bulk Water | 0200 | | | | | | | | | - |
| PAYE deductions | 0300 | 6 251 | | | | | | | | 6 251 4 971 |
| VAT (output less input) | 0400 | 1 647 | | | | | | | | 1 647 172 |
| Pensions / Retirement deductions | 0500 | | | | | | | | | - |
| Loan repayments | 0600 | | | | | | | | | - |
| Trade Creditors | 0700 | 5 924 | 41 | | | | | | | 5 965 7 678 |
| Auditor General | 0800 | | | | | | | | | - |
| Other | 0900 | | | | | | | | | - |
| Total By Customer Type | 1000 | 85 629 | 41 | - | - | - | - | - | - | 85 671 72 895 |

Reasons for creditors outstanding longer than 30 days:

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

Monthly Budget Monitoring Report - July 2019

2.8.3 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

| Description | Ref | 2018/19 | | Budget Year 2019/20 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 265 395 | 328 280 | 328 280 | 90 554 | 90 554 | 90 554 | - | | 328 280 |
| Local Government Equitable Share | | 137 401 | 149 978 | 149 978 | 62 491 | 62 491 | 62 491 | - | | 149 978 |
| Finance Management | | 1 550 | 1 550 | 1 550 | - | - | - | - | | 1 550 |
| Municipal Systems Improvement | | - | - | - | - | - | - | - | | - |
| EPWP Incentive | | 5 466 | 5 111 | 5 111 | - | - | - | - | | 5 111 |
| Energy Efficiency and Demand Management | | 490 | - | - | - | - | - | - | | - |
| Infrastructure Skills Development Grant | 3 | 5 885 | 7 040 | 7 040 | 3 040 | 3 040 | 3 040 | - | | 7 040 |
| Municipal Infrastructure Grant - PMU | | 1 563 | 1 604 | 1 604 | 1 000 | 1 000 | 1 000 | - | | 1 604 |
| Public Transport Network Operating Grant | | 113 040 | 162 997 | 162 997 | 24 023 | 24 023 | 24 023 | - | | 162 997 |
| Provincial Government: | | 138 959 | 275 467 | 275 467 | 4 761 | 4 761 | 4 761 | - | | 275 467 |
| Housing | | 26 169 | 156 872 | 156 872 | 4 761 | 4 761 | 4 761 | - | | 156 872 |
| Proclaimed Roads | | - | 422 | 422 | - | - | - | - | | 422 |
| Local Government Masterplanning Grant | | 600 | 600 | 600 | - | - | - | - | | 600 |
| Local Government Internship Grant | | 72 | - | - | - | - | - | - | | - |
| Library Grant | | 9 239 | 9 543 | 9 543 | - | - | - | - | | 9 543 |
| Community Development Workers Operating Grant | | - | - | - | - | - | - | - | | - |
| Integrated Public Transport Grant | | 101 086 | 106 747 | 106 747 | - | - | - | - | | 106 747 |
| Financial Management Capacity Building Grant | | 360 | 380 | 380 | - | - | - | - | | 380 |
| Financial Management Support Grant | | 755 | 255 | 255 | - | - | - | - | | 255 |
| Thusong Services Centres Grant | | 200 | 200 | 200 | - | - | - | - | | 200 |
| Financial Management Support Grant (Government Support) | | - | - | - | - | - | - | - | | - |
| Municipal Infrastructure Support Grant : Electrical Master Plans | | - | - | - | - | - | - | - | | - |
| Compliance Management System | | - | - | - | - | - | - | - | | - |
| Fire Service Capacity Building Grant | | - | - | - | - | - | - | - | | - |
| Development of Sport and Recreation facilities | 4 | 228 | - | - | - | - | - | - | | - |
| Municipal Service Delivery and Capacity Building Grant | | 250 | - | - | - | - | - | - | | - |
| Municipal Accreditation and Capacity Building Grant | | - | 448 | 448 | - | - | - | - | | 448 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | 1 045 | 650 | 650 | - | - | - | - | | 650 |
| LGSETA | | 1 045 | 650 | 650 | - | - | - | - | | 650 |
| Total Operating Transfers and Grants | 5 | 405 399 | 604 398 | 604 398 | 95 315 | 95 315 | 95 315 | - | | 604 398 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 120 585 | 56 506 | 56 506 | 19 873 | 19 873 | 19 873 | - | | 56 506 |
| Municipal Infrastructure Grant (MIG) | | 46 325 | 38 500 | 38 500 | 11 911 | 11 911 | 11 911 | - | | 38 500 |
| Regional Bulk Infrastructure | | - | - | - | - | - | - | - | | - |
| Integrated National Electrification Programme | | 13 000 | 10 044 | 10 044 | 4 000 | 4 000 | 4 000 | - | | 10 044 |
| Energy Efficiency and Demand Management | | 6 510 | 7 000 | 7 000 | 3 000 | 3 000 | 3 000 | - | | 7 000 |
| Infrastructure Skills Development | | 115 | 460 | 460 | 460 | 460 | 460 | - | | 460 |
| Public Transport Infrastructure Grant | | 54 635 | 502 | 502 | 502 | 502 | 502 | - | | 502 |
| Provincial Government: | | 15 590 | 6 878 | 6 878 | - | - | - | - | | 6 878 |
| Housing | | 15 590 | 6 628 | 6 628 | - | - | - | - | | 6 628 |
| Contribution towards acceleration of housing delivery | | - | - | - | - | - | - | - | | - |
| Library Grant | | - | 250 | 250 | - | - | - | - | | 250 |
| Fire Service Capacity Building Grant | | - | - | - | - | - | - | - | | - |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 136 175 | 63 383 | 63 383 | 19 873 | 19 873 | 19 873 | - | | 63 383 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 541 575 | 667 781 | 667 781 | 115 188 | 115 188 | 115 188 | - | | 667 781 |

References

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

Monthly Budget Monitoring Report - July 2019

2.8.4 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

| Description | 2018/19 | | Budget Year 2019/20 | | | | | | |
|--|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 250 145 | 328 280 | 328 280 | 2 801 | 2 801 | 5 480 | (2 679) | -48.9% | 328 280 |
| Local Government Equitable Share | 137 401 | 149 978 | 149 978 | — | — | — | — | — | 149 978 |
| Finance Management | 1 550 | 1 550 | 1 550 | 29 | 29 | 30 | (1) | -4.5% | 1 550 |
| Municipal Systems Improvement | — | — | — | — | — | — | — | — | — |
| EPWP Incentive | 5 466 | 5 111 | 5 111 | 14 | 14 | — | 14 | #DIV/0! | 5 111 |
| Energy Efficiency and Demand Management | 145 | — | — | — | — | — | — | — | — |
| Infrastructure Skills Development Grant | 5 288 | 7 040 | 7 040 | 434 | 434 | 450 | (16) | -3.6% | 7 040 |
| Municipal Infrastructure Grant - PMU | 1 532 | 1 604 | 1 604 | — | — | — | — | — | 1 604 |
| Public Transport Network Operating Grant | 98 763 | 162 997 | 162 997 | 2 325 | 2 325 | 5 000 | (2 675) | -53.5% | 162 997 |
| Provincial Government: | 175 160 | 275 467 | 275 467 | 3 369 | 3 369 | 6 720 | (3 351) | -49.9% | 275 467 |
| Housing | 66 966 | 156 872 | 156 872 | 2 652 | 2 652 | 5 000 | (2 348) | -47.0% | 156 872 |
| Proclaimed Roads | 5 168 | 422 | 422 | — | — | — | — | — | 422 |
| Local Government Masterplanning Grant | — | 600 | 600 | — | — | — | — | — | 600 |
| Local Government Internship Grant | — | — | — | — | — | — | — | — | — |
| Library Grant | 9 239 | 9 543 | 9 543 | 715 | 715 | 720 | (5) | -0.7% | 9 543 |
| Community Development Workers Operating Grant | — | — | — | — | — | — | — | — | — |
| Integrated Public Transport Grant | 92 391 | 106 747 | 106 747 | 2 | 2 | 1 000 | (998) | -99.8% | 106 747 |
| Financial Management Capacity Building Grant | 440 | 380 | 380 | — | — | — | — | — | 380 |
| Financial Management Support Grant | 755 | 255 | 255 | — | — | — | — | — | 255 |
| Thusong Services Centres Grant | 200 | 200 | 200 | — | — | — | — | — | 200 |
| Financial Management Support Grant (Government Support) | — | — | — | — | — | — | — | — | — |
| Municipal Infrastructure Support Grant : Electrical Master Plans | — | — | — | — | — | — | — | — | — |
| Compliance Management System | — | — | — | — | — | — | — | — | — |
| Fire Service Capacity Building Grant | — | — | — | — | — | — | — | — | — |
| Development of Sport and Recreation facilities | — | — | — | — | — | — | — | — | — |
| Municipal Service Delivery and Capacity Building Grant | — | — | — | — | — | — | — | — | — |
| Municipal Accreditation and Capacity Building Grant | — | 448 | 448 | — | — | — | — | — | 448 |
| District Municipality: | — | — | — | — | — | — | — | — | — |
| [insert description] | — | — | — | — | — | — | — | — | — |
| Other grant providers: | 1 045 | 650 | 650 | — | — | — | — | — | 650 |
| LGSETA | 1 045 | 650 | 650 | — | — | — | — | — | 650 |
| Total operating expenditure of Transfers and Grants: | 426 350 | 604 398 | 604 398 | 6 170 | 6 170 | 12 200 | (6 030) | -49.4% | 604 398 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 116 211 | 62 864 | 62 864 | 3 140 | 3 140 | 3 250 | (110) | -3.4% | 62 864 |
| Municipal Infrastructure Grant (MIG) | 35 388 | 38 500 | 38 500 | — | — | — | — | — | 38 500 |
| Regional Bulk Infrastructure | 3 090 | 6 358 | 6 358 | 3 122 | 3 122 | 3 000 | 122 | 4.1% | 6 358 |
| Integrated National Electrification Programme | 17 630 | 10 044 | 10 044 | 18 | 18 | 250 | (232) | -92.7% | 10 044 |
| Energy Efficiency and Demand Management | 7 495 | 7 000 | 7 000 | — | — | — | — | — | 7 000 |
| Infrastructure Skills Development | 103 | 460 | 460 | — | — | — | — | — | 460 |
| Public Transport Infrastructure Grant | 52 506 | 502 | 502 | — | — | — | — | — | 502 |
| Provincial Government: | 6 137 | 6 878 | 6 878 | — | — | — | — | — | 6 878 |
| Housing | 5 960 | 6 628 | 6 628 | — | — | — | — | — | 6 628 |
| Contribution towards acceleration of housing delivery | — | — | — | — | — | — | — | — | — |
| Library Grant | — | 250 | 250 | — | — | — | — | — | 250 |
| Fire Service Capacity Building Grant | 177 | — | — | — | — | — | — | — | — |
| District Municipality: | — | — | — | — | — | — | — | — | — |
| 0 | — | — | — | — | — | — | — | — | — |
| Other grant providers: | — | — | — | — | — | — | — | — | — |
| 0 | — | — | — | — | — | — | — | — | — |
| Total capital expenditure of Transfers and Grants | 122 348 | 69 741 | 69 741 | 3 140 | 3 140 | 3 250 | (110) | -3.4% | 69 741 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 548 698 | 674 139 | 674 139 | 9 310 | 9 310 | 15 450 | (6 140) | -39.7% | 674 139 |

Monthly Budget Monitoring Report - July 2019

2.8.5 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

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

Monthly Budget Monitoring Report - July 2019

2.8.6 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

| Summary of Employee and Councillor remuneration R thousands | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 14 115 | 15 608 | 15 608 | 1 205 | 1 205 | 1 301 | (95) | -7% | 15 608 |
| Pension and UIF Contributions | 732 | 799 | 799 | 66 | 66 | 67 | (1) | -1% | 799 |
| Medical Aid Contributions | 283 | 311 | 311 | 22 | 22 | 26 | (4) | -14% | 311 |
| Motor Vehicle Allowance | 4 760 | 4 909 | 4 909 | 396 | 396 | 409 | (13) | -3% | 4 909 |
| Cellphone Allowance | 2 128 | 2 317 | 2 317 | 175 | 175 | 193 | (18) | -9% | 2 317 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | 22 017 | 23 943 | 23 943 | 1 864 | 1 864 | 1 995 | (131) | -7% | 23 943 |
| % increase | | 8.7% | 8.7% | | | | | | 8.7% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 8 197 | 10 483 | 10 483 | 643 | 643 | 874 | (231) | -26% | 10 483 |
| Pension and UIF Contributions | 648 | 856 | 856 | 42 | 42 | 71 | (29) | -41% | 856 |
| Medical Aid Contributions | 148 | 132 | 132 | 14 | 14 | 11 | 3 | 26% | 132 |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | 575 | 1 891 | 1 891 | - | - | 158 | (158) | -100% | 1 891 |
| Motor Vehicle Allowance | 324 | 360 | 360 | 26 | 26 | 30 | (4) | -12% | 360 |
| Cellphone Allowance | 92 | 35 | 35 | 7 | 7 | 3 | 4 | 142% | 35 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 126 | 424 | 424 | 3 | 3 | 35 | (32) | -91% | 424 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | 10 110 | 14 181 | 14 181 | 735 | 735 | 1 182 | (447) | -38% | 14 181 |
| % increase | | 40.3% | 40.3% | | | | | | 40.3% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 301 148 | 360 438 | 360 687 | 25 610 | 25 610 | 30 036 | (4 427) | -15% | 360 687 |
| Pension and UIF Contributions | 49 456 | 71 914 | 71 914 | 4 454 | 4 454 | 4 837 | (383) | -8% | 71 914 |
| Medical Aid Contributions | 25 716 | 40 105 | 40 105 | 2 305 | 2 305 | 2 744 | (438) | -16% | 40 105 |
| Overtime | 38 722 | 32 351 | 32 351 | 2 938 | 2 938 | 2 696 | 242 | 9% | 32 351 |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 14 866 | 15 423 | 15 423 | 1 273 | 1 273 | 1 285 | (12) | -1% | 15 423 |
| Cellphone Allowance | 1 105 | 1 106 | 1 106 | 94 | 94 | 92 | 2 | 2% | 1 106 |
| Housing Allowances | 2 119 | 4 136 | 4 136 | 189 | 189 | 345 | (156) | -45% | 4 136 |
| Other benefits and allowances | 43 383 | 46 432 | 46 432 | 1 654 | 1 654 | 3 869 | (2 216) | -57% | 46 432 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | 3 501 | 2 582 | 2 582 | 500 | 500 | 215 | 284 | 132% | 2 582 |
| Post-retirement benefit obligations | 3 519 | 8 704 | 8 704 | 181 | 181 | 2 480 | (2 299) | -93% | 8 704 |
| Sub Total - Other Municipal Staff | 483 535 | 583 191 | 583 440 | 39 198 | 39 198 | 48 599 | (9 401) | -19% | 583 440 |
| % increase | | 20.6% | 20.7% | | | | | | 20.7% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 515 662 | 621 315 | 621 564 | 41 797 | 41 797 | 51 776 | (9 979) | -19% | 621 564 |
| % increase | | 20.5% | 20.5% | | | | | | 20.5% |
| TOTAL MANAGERS AND STAFF | 493 645 | 597 372 | 597 621 | 39 933 | 39 933 | 49 781 | (9 848) | -20% | 597 621 |

Monthly Budget Monitoring Report - July 2019

2.8.7 Overtime table per department

| PROTECTION SERVICES | | | | | | | |
|------------------------|----------------|-------------------------|------------------|------------------|---------------------|----------------|------------------|
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Fire Services | 10149202740000 | Overtime-Non Structured | 781 350 | 781 350 | 18 558 | 18 558 | 762 792 |
| Fire Services | 10149202750000 | Overtime-Structured | 549 190 | 549 190 | 55 770 | 55 770 | 493 420 |
| Fire Services | 10149202770000 | Overtime-Night Shift | 1 284 000 | 1 284 000 | 56 829 | 56 829 | 1 227 171 |
| | | TOTAL | 2 614 540 | 2 614 540 | 131 157 | 131 157 | 2 483 383 |
| Hawker Control | 10699202740000 | Overtime-Non Structured | 672 820 | 672 820 | 23 528 | 23 528 | 649 292 |
| | | TOTAL | 672 820 | 672 820 | 23 528 | 23 528 | 649 292 |
| Security Services | 10700202740000 | Overtime-Non Structured | 907 010 | 907 010 | 7 823 | 7 823 | 899 187 |
| Security Services | 10700202770000 | Overtime-Night Shift | 60 680 | 60 680 | 7 422 | 7 422 | 53 258 |
| | | TOTAL | 967 690 | 967 690 | 15 245 | 15 245 | 952 445 |
| Traffic Services | 10754202740000 | Overtime-Non Structured | 2 604 400 | 2 604 400 | 197 529 | 197 529 | 2 406 871 |
| Traffic Services | 10754202770000 | Overtime-Night Shift | 167 155 | 167 155 | 9 767 | 9 767 | 157 388 |
| | | TOTAL | 2 771 555 | 2 771 555 | 207 296 | 207 296 | 2 564 259 |
| Vehicle Registration | 10767202740000 | Overtime-Non Structured | 7 870 | 7 870 | 11 254 | 11 254 | -3 384 |
| | | TOTAL | 7 870 | 7 870 | 11 254 | 11 254 | -3 384 |
| Drivers Licence | 10783202740000 | Overtime-Non Structured | 51 790 | 51 790 | 19 296 | 19 296 | 32 494 |
| | | TOTAL | 51 790 | 51 790 | 19 296 | 19 296 | 32 494 |
| Vehicle Testing | 10796202740000 | Overtime-Non Structured | 1 700 | 1 700 | 434 | 434 | 1 266 |
| | | TOTAL | 1 700 | 1 700 | 434 | 434 | 1 266 |
| Fleet Management | 10932202740000 | Overtime-Non Structured | 146 790 | 146 790 | 27 704 | 27 704 | 119 086 |
| | | TOTAL | 146 790 | 146 790 | 27 704 | 27 704 | 119 086 |
| GIPTN - Auxillary Cost | 10687202740000 | Overtime-Non Structured | - | 110 986 | 10 642 | 10 642 | 100 344 |
| GIPTN - Auxillary Cost | 10687202770000 | Overtime-Night Shift | - | - | 447 | 447 | -447 |
| | | TOTAL | - | 110 986 | 11 089 | 11 089 | 99 897 |
| | | GRAND TOTAL | 7 234 755 | 7 345 741 | 447 003 | 447 003 | 6 898 738 |
| | | % SPENT | 6% | | | | |

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| COMMUNITY SERVICES | | | | | | | |
|--------------------------------------|--------------------|-------------------------|------------------------|------------------------|----------------------------|--------------------|------------------|
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Social Services | | | | | | | |
| Main Library | 10084202740000 | Overtime-Non Structured | 1 970 | 1 970 | - | - | 1 970 |
| Sport Maintenance | 10385202740000 | Overtime-Non Structured | 90 410 | 90 410 | - | - | 90 410 |
| Swimmingpool | 10386202740000 | Overtime-Non Structured | 26 880 | 26 880 | - | - | 26 880 |
| Environmental Admin | 10398202740000 | Overtime-Non Structured | 16 780 | 16 780 | 2 479 | 2 479 | 14 301 |
| Social Services | 10399202740000 | Overtime-Non Structured | 45 450 | 45 450 | - | - | 45 450 |
| Sub-total: Social Services | | | 181 490 | 181 490 | 2 479 | 2 479 | 179 011 |
| Community Services | | | | | | | |
| ENVIRONMENTAL HEALTH | 10408202740000 | Overtime-Non Structured | - | - | - | - | - |
| Cemeteries | 10042202740000 | Overtime-Non Structured | 210 800 | 210 800 | 21 508 | 21 508 | 189 292 |
| Parks & Gardens | 10424202740000 | Overtime-Non Structured | 366 450 | 366 450 | 30 514 | 30 514 | 335 936 |
| Beach Areas | 10246202740000 | Overtime-Non Structured | 260 030 | 260 030 | 11 469 | 11 469 | 248 561 |
| Street Cleansing | 10437202740000 | Overtime-Non Structured | 255 030 | 255 030 | 100 186 | 100 186 | 154 844 |
| Public Toilets | 10534202740000 | Overtime-Non Structured | 82 610 | 82 610 | 19 168 | 19 168 | 63 442 |
| Dumping Site | 10602202740000 | Overtime-Non Structured | 102 280 | 102 280 | 42 747 | 42 747 | 59 533 |
| Refuse Removal | 10770202740000 | Overtime-Non Structured | 4 467 950 | 4 467 950 | 278 040 | 278 040 | 4 189 910 |
| Refuse Removal | 10770202770000 | Overtime-Non Structured | - | - | - | - | - |
| Sub-total: Community Services | | | 5 745 150 | 5 745 150 | 503 631 | 503 631 | 5 241 519 |
| Total for Directorate | | % SPENT | 9% | | | | |

Monthly Budget Monitoring Report - July 2019

| CORPORATE SERVICES | | | | | | | |
|-----------------------------------|--------------------|-------------------------|------------------------|------------------------|----------------------------|--------------------|-------------------|
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Administration | 10013202740000 | Overtime-Non Structured | 21 640 | 21 640 | - | - | 21 640 |
| Client Services | 10019202740000 | Overtime-Non Structured | 26 230 | 26 230 | 2 691 | 2 691 | 23 539 |
| Civic Centre | 10165202740000 | Overtime-Non Structured | 268 390 | 268 390 | 7 268 | 7 268 | 261 122 |
| Blanco Hall | 10176202740000 | Overtime-Non Structured | 20 100 | 20 100 | - | - | 20 100 |
| Conville Hall | 10178202740000 | Overtime-Non Structured | 35 440 | 35 440 | 2 662 | 2 662 | 32 778 |
| Thembalethu Hall | 10204202740000 | Overtime-Non Structured | 7 870 | 7 870 | - | - | 7 870 |
| Touwsranten Hall | 10217202740000 | Overtime-Non Structured | 19 880 | 19 880 | 4 223 | 4 223 | 15 657 |
| Human Resources | 10440202740000 | Overtime-Non Structured | - | - | 8 908 | 8 908 | -8 908 |
| Maintenance | 10291202740000 | Overtime-Non Structured | 95 460 | 95 460 | 10 256 | 10 256 | 85 204 |
| Fencing & Sidings | 10356202740000 | Overtime-Non Structured | 4 590 | 4 590 | 5 599 | 5 599 | -1 009 |
| | | TOTAL | 499 600 | 499 600 | 41 605 | 41 605 | 457 995 |
| | | % SPENT | | 8% | | | |
| CIVIL ENGINEERING SERVICES | | | | | | | |
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Sewerage Networks | 10521202740000 | Overtime-Non Structured | 4 136 770 | 4 136 770 | 343 491 | 343 491 | 3 793 279 |
| Water Contamination Control | 10563202740000 | Overtime-Non Structured | 1 491 840 | 1 491 840 | 153 531 | 153 531 | 1 338 309 |
| Water Contamination Control | 10563202750000 | Overtime-Structured | 135 060 | 135 060 | 23 918 | 23 918 | 111 142 |
| Water Contamination Control | 10563202770000 | Overtime-Night Shift | 251 878 | 251 878 | 21 957 | 21 957 | 229 921 |
| Laboratory Services | 10564202740000 | Overtime-Non Structured | 64 060 | 64 060 | - | - | 64 060 |
| Laboratory Services | 10564202750000 | Overtime-Structured | 550 | 550 | - | - | 550 |
| Civil Administration | 10615202740000 | Overtime-Non Structured | 52 280 | 52 280 | 7 917 | 7 917 | 44 363 |
| Streets & Storm Water | 10686202740000 | Overtime-Non Structured | 1 306 990 | 1 306 990 | 117 159 | 117 159 | 1 189 831 |
| Water Purification | 10835202740000 | Overtime-Non Structured | 1 132 730 | 1 132 730 | 87 979 | 87 979 | 1 044 751 |
| Water Purification | 10835202750000 | Overtime-Structured | 278 820 | 278 820 | 31 778 | 31 778 | 247 042 |
| Water Purification | 10835202770000 | Overtime-Night Shift | 332 021 | 332 021 | 27 736 | 27 736 | 304 285 |
| Water Distribution | 10848202740000 | Overtime-Non Structured | 3 253 230 | 3 253 230 | 365 144 | 365 144 | 2 888 086 |
| | | TOTAL | 12 436 229 | 12 436 229 | 1 180 610 | 1 180 610 | 11 255 619 |
| | | % SPENT | | 9% | | | |

Monthly Budget Monitoring Report - July 2019

| ELECTROTECHNICAL SERVICES | | | | | | | |
|---------------------------|----------------|-------------------------|------------------|------------------|---------------------|----------------|------------------|
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Electricity: Admin | 10806202740000 | Overtime-Non Structured | 126 540 | 126 540 | 48 732 | 48 732 | 77 808 |
| Electricity: Distribution | 10819202740000 | Overtime-Non Structured | 5 246 860 | 5 246 860 | 535 965 | 535 965 | 4 710 895 |
| Mechanical Workshop | 10961202740000 | Overtime-Non Structured | 32 570 | 32 570 | 6 325 | 6 325 | 26 245 |
| | | TOTAL | 5 405 970 | 5 405 970 | 591 022 | 591 022 | 4 814 948 |
| | | % SPENT | | | 11% | | |
| FINANCIAL SERVICES | | | | | | | |
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Housing | 10055202740000 | Overtime-Non Structured | 660 | 660 | - | - | 660 |
| Credit Control | 10233202740000 | Overtime-Non Structured | 3 930 | 3 930 | 23 657 | 23 657 | -19 727 |
| Stores | 10330202740000 | Overtime-Non Structured | 19 570 | 19 570 | 8 797 | 8 797 | 10 773 |
| IT Services: Mainframe | 10505202740000 | Overtime-Non Structured | - | - | 1 459 | 1 459 | -1 459 |
| Income Section | 10650202740000 | Overtime-Non Structured | 5 900 | 5 900 | - | - | 5 900 |
| CFO Office | 10660202740000 | Overtime-Non Structured | 660 | 660 | - | - | 660 |
| Supply Chain Management | 10665202740000 | Overtime-Non Structured | 660 | 660 | 6 297 | 6 297 | -5 637 |
| Creditors Section | 10670202740000 | Overtime-Non Structured | 27 490 | 27 490 | 47 228 | 47 228 | -19 738 |
| Remuneration Section | 10673202740000 | Overtime-Non Structured | 23 560 | 23 560 | - | - | 23 560 |
| ICT | 10495202740000 | Overtime-Non Structured | 5 240 | 5 240 | 1 093 | 1 093 | 4 147 |
| | | TOTAL | 87 670 | 87 670 | 88 531 | 88 531 | -861 |
| | | % SPENT | | | 101% | | |
| HUMAN SETTLEMENTS | | | | | | | |
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Housing Administration | 10220202740000 | Overtime-Non Structured | 585 480 | 585 480 | 78 889 | 78 889 | 506 591 |
| Support Services | 10740202740000 | Overtime-Non Structured | 1 310 | 1 310 | 329 | 329 | 981 |
| | | TOTAL | 586 790 | 586 790 | 79 218 | 79 218 | 507 572 |
| | | % SPENT | | | 14% | | |

Monthly Budget Monitoring Report - July 2019

| PLANNING AND DEVELOPMENT | | | | | | | |
|-------------------------------|----------------|-------------------------|-------------------|-------------------|---------------------|------------------|-------------------|
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| Local Economic Development | 10736202740000 | Overtime-Non Structured | 4 590 | 4 590 | - | - | 4 590 |
| IDP / PMS | 10017202740000 | Overtime-Non Structured | 17 180 | 17 180 | - | - | 17 180 |
| Planning | 10592202740000 | Overtime-Non Structured | 7 870 | 7 870 | - | - | 7 870 |
| | | TOTAL | 29 640 | 29 640 | - | - | 29 640 |
| | | % SPENT | 0% | | | | |
| MUNICIPAL MANAGER | | | | | | | |
| Department Name | Vote number | Item Name | Original Budget | Adjusted Budget | Year-to-date Actual | July Actual | Available |
| DMA Administration | 10014202740000 | Overtime-Non Structured | 28 630 | 28 630 | 1 530 | 1 530 | 27 100 |
| Office of the Executive Mayor | 10576202740000 | Overtime-Non Structured | 3 930 | 3 930 | 2 482 | 2 482 | 1 448 |
| | | TOTAL | 32 560 | 32 560 | 4 012 | 4 012 | 28 548 |
| | | % SPENT | 12% | | | | |
| | | GRAND TOTAL | 32 239 854 | 32 350 840 | 2 938 111 | 2 938 111 | 29 412 729 |
| | | % SPENT | | 9% | | | |

Notes:

- An amount of R2 938 111 million has been paid out to date.
- This payment relates to work for June 2019. A correction journal will be passed in August to write back the expenditure to the previous financial year.
- Factors that influence overtime:
 - Planned and unplanned maintenance work that cannot be done during working hours; and
 - Meetings that are held after hours.

Monthly Budget Monitoring Report - July 2019

2.8.8 Table SC9: Monthly targets for cash receipts and payments

WC044 George - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

| Description R thousands | Ref 1 | Budget Year 2019/20 | | | | | | | | | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|----------|---------------------|-------------------|-----------------|--------------------|----------------|----------------|-------------------|----------------|-----------------|-----------------|----------------|----------------|---|---------------------------|---------------------------|
| | | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 40 883 | 37 244 | 35 988 | 31 036 | 29 389 | 17 284 | 14 364 | 17 064 | 17 270 | 15 468 | 17 186 | (4 746) | 268 428 | 288 561 | 310 202 |
| Service charges - electricity revenue | | 31 255 | 66 707 | 58 192 | 62 981 | 60 982 | 61 348 | 58 783 | 57 927 | 59 672 | 52 652 | 49 142 | 84 104 | 703 744 | 745 451 | 789 616 |
| Service charges - water revenue | | 1 779 | 10 926 | 9 483 | 10 363 | 10 044 | 10 751 | 9 718 | 11 667 | 11 561 | 9 735 | 9 127 | 17 217 | 122 370 | 129 712 | 137 496 |
| Service charges - sanitation revenue | | 8 973 | 11 251 | 10 859 | 8 190 | 1 147 | 6 277 | 6 069 | 6 880 | 7 244 | 6 834 | 7 800 | 15 454 | 96 979 | 105 274 | 114 223 |
| Service charges - refuse | | 7 694 | 11 012 | 10 466 | 7 956 | 1 422 | 5 988 | 5 654 | 6 832 | 6 957 | 6 466 | 6 057 | 5 254 | 81 756 | 89 115 | 97 136 |
| Rental of facilities and equipment | | 1 584 | 176 | 157 | 189 | 290 | 176 | 188 | 136 | 567 | 1 641 | 985 | 93 | 6 183 | 6 480 | 6 808 |
| Interest earned - external investments | | 3 527 | 3 334 | 3 422 | 3 348 | 3 516 | 3 845 | 3 917 | 4 461 | 3 577 | 3 514 | 3 788 | 2 931 | 43 180 | 45 352 | 47 648 |
| Interest earned - outstanding debtors | | 378 | 397 | 391 | 351 | 380 | 451 | 497 | 400 | 593 | 604 | 596 | 814 | 5 852 | 6 145 | 6 452 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 546 | 1 038 | 1 185 | 896 | 1 029 | 600 | 677 | 1 669 | 1 496 | 1 213 | 1 589 | 2 276 | 15 215 | 16 026 | 16 840 |
| Licences and permits | | 305 | 303 | 256 | 33 | 465 | 269 | 503 | 167 | 281 | 361 | 304 | 270 | 3 516 | 3 695 | 3 872 |
| Agency services | | - | 1 476 | 1 187 | (125) | 3 243 | 1 151 | 1 864 | (206) | 354 | 278 | 177 | (549) | 8 848 | 9 291 | 9 755 |
| Transfer receipts - operating | | - | 50 818 | 7 074 | 8 311 | 131 063 | 33 739 | 48 481 | 10 658 | 110 438 | 130 178 | - | 80 667 | 611 427 | 582 326 | 564 505 |
| Other revenue | | 7 204 | 13 007 | 12 211 | 16 833 | 15 302 | 15 388 | 6 121 | 15 302 | 15 103 | 9 946 | 16 144 | 10 461 | 153 023 | 205 497 | 218 423 |
| Cash Receipts by Source | | 105 129 | 207 688 | 150 870 | 150 362 | 258 272 | 157 266 | 156 836 | 132 958 | 235 112 | 238 890 | 112 893 | 214 246 | 2 120 523 | 2 232 924 | 2 322 975 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | 20 990 | 6 959 | - | 1 186 | 4 290 | - | 4 302 | 4 290 | 6 101 | 24 658 | - | (18 421) | 54 354 | 62 415 | 68 919 |
| Contributions & Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | 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 | | - | (250) | (837) | (133) | (180) | (58) | (77) | (267) | (46) | (27) | (22) | (164) | (2 062) | 864 | 1 186 |
| Receipt of non-current debtors | | - | - | - | - | - | - | - | - | - | - | - | 25 | 25 | (37) | (17) |
| Receipt of non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 126 119 | 214 397 | 150 033 | 151 415 | 262 383 | 157 207 | 161 061 | 136 980 | 241 167 | 263 521 | 112 871 | 341 381 | 2 318 535 | 2 423 801 | 2 486 068 |

Monthly Budget Monitoring Report - July 2019

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

| Description R thousands | Ref 1 | Budget Year 2019/20 | | | | | | | | | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|----------|---------------------|-------------------|-----------------|--------------------|----------------|-----------------|-------------------|-----------------|-----------------|-----------------|------------------|-----------------|---|---------------------------|---------------------------|
| | | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 39 933 | 43 866 | 44 339 | 43 962 | 67 918 | 44 141 | 47 776 | 43 055 | 45 324 | 46 014 | 49 523 | 54 529 | 570 381 | 609 529 | 656 298 |
| Remuneration of councillors | | 1 864 | 1 707 | 1 675 | 1 715 | 1 699 | 1 712 | 1 771 | 2 681 | 2 059 | 1 911 | 1 916 | 2 062 | 22 773 | 24 367 | 26 073 |
| Interest paid | | - | - | - | - | - | 18 343 | - | - | - | - | - | 17 800 | 36 144 | 33 816 | 34 260 |
| Bulk purchases - Electricity | | - | 54 817 | 52 825 | 31 458 | 32 832 | 31 311 | 31 012 | 32 041 | 30 137 | 31 705 | 34 127 | 136 711 | 498 975 | 533 885 | 571 239 |
| Bulk purchases - Water & Sewer | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 469 | 1 952 | 1 495 | 1 448 | 1 596 | 2 683 | 774 | 1 414 | 6 923 | 13 847 | 12 462 | (3 207) | 41 857 | 42 089 | 44 564 |
| Contracted services | | 6 994 | 30 262 | 23 179 | 22 446 | 24 751 | 41 594 | 11 998 | 21 925 | 103 394 | 85 128 | 172 323 | 104 969 | 648 963 | 672 360 | 647 592 |
| Grants and subsidies paid - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | | 1 002 | 3 093 | 1 712 | 3 064 | 6 540 | 9 116 | 7 484 | 3 770 | 332 | 5 800 | 8 391 | 19 146 | 69 450 | 91 968 | 100 716 |
| General expenses | | 3 082 | 9 372 | 9 974 | 15 106 | 15 104 | 25 155 | 10 112 | 13 937 | 6 888 | 7 439 | 5 740 | 7 437 | 129 347 | 125 883 | 138 469 |
| Cash Payments by Type | | 53 345 | 145 069 | 135 198 | 119 200 | 150 441 | 174 054 | 110 926 | 118 824 | 195 058 | 191 845 | 284 483 | 339 447 | 2 017 890 | 2 133 898 | 2 219 211 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 4 530 | 9 439 | 12 929 | 21 164 | 27 742 | 33 129 | 8 626 | 51 646 | 21 908 | 68 861 | 40 686 | 43 647 | 344 307 | 381 030 | 350 218 |
| Repayment of borrowing | | - | - | - | - | - | 19 679 | - | - | - | - | - | 22 300 | 41 979 | 46 588 | 57 335 |
| Other Cash Flows/Payments | | (14 151) | - | - | - | - | - | - | - | - | - | - | 14 151 | - | - | - |
| Total Cash Payments by Type | | 43 724 | 154 508 | 148 127 | 140 364 | 178 183 | 226 862 | 119 552 | 170 470 | 216 967 | 260 706 | 325 169 | 419 544 | 2 404 177 | 2 561 516 | 2 626 764 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 82 395 | 59 888 | 1 906 | 11 052 | 84 199 | (69 655) | 41 509 | (33 489) | 24 201 | 2 815 | (212 298) | (78 163) | (85 642) | (137 715) | (140 696) |
| Cash/cash equivalents at the month/year beginning: | | 562 604 | 644 999 | 704 887 | 706 792 | 717 844 | 802 043 | 732 388 | 773 897 | 740 408 | 764 609 | 767 423 | 555 125 | 562 604 | 476 962 | 339 247 |
| Cash/cash equivalents at the month/year end: | | 644 999 | 704 887 | 706 792 | 717 844 | 802 043 | 732 388 | 773 897 | 740 408 | 764 609 | 767 423 | 555 125 | 476 962 | 339 247 | 198 551 | |

References

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

2.8.9 Deviations – July 2019

| DIRECTORATE | SERVICES / GOODS | AWARDED TO | AMOUNT | VOTE / JOBCOSTING | VOTE DESCRIPTION | REASON | OTHER SUPPLIERS |
|----------------------------|------------------------------|--------------------------------|------------|-------------------|--|--|-----------------|
| Corporate Services | Training: Traffic Officials | Port Elizabeth Traffic College | 43 325.20 | 20160623018170 | Human Resources - Training | Impossible to follow the official procurement process. No training may be undertaken at a private college. | |
| Corporate Services | Training: Traffic Officials | Port Elizabeth Traffic College | 23 643.00 | 20160623018170 | Human Resources - Training | Impossible to follow the official procurement process. No training may be undertaken at a private college. | |
| Planning and Development | Payment for exhibition space | SATSA | 4 500.00 | 20160623018614 | Contractors: Event promotor | Sole supplier | |
| Protection Services | Software development | Virtually Present | 16 200.00 | 20160623021706 | Operating Leases: Community Assets | Impossible to follow the official procurement process. Virtually present design the vehicle maintenance program. | |
| Civil Engineering Services | Services Booster pump | Huber Technology | 11 520.70 | 20160623018978 | Maintenance of Equipment: Mechanical Works | Sole supplier | |
| Civil Engineering Services | Repair Belt Guides | Huber Technology | 5 198.00 | 20160623018978 | Maintenance of Equipment: Mechanical Works | Sole supplier | |
| Civil Engineering Services | Repair of Hansen gearbox | TGS Gear Services | 110 739.25 | 20160623018977 | Maintenance of Buildings and Facilities | Sole supplier | |

Monthly Budget Monitoring Report - July 2019

| | | | | | | | |
|----------------------------|---------------------------------|--------------|-------------------|----------------|---|---------------|--|
| Electro-technical Services | Sequencer test card | Alectrix | 38 989.60 | 20180723996077 | Capex: Testing Equipment | Sole supplier | |
| Electro-technical Services | Calibration of omicron test set | Alectrix | 6 785.00 | 20170705033359 | Maintenance of Equipment: Supervision and Engineering | Sole supplier | |
| Electro-technical Services | Mechanical seals | John Crane | 23 020.70 | 20170705033425 | Maintenance of Equipment: Mechanical Works | Sole supplier | |
| | | TOTAL | 283 921.45 | | | | |

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

July 2019

| DATE | BENEFICIARY | PURPOSE | CONTRIBUTIONS | DONATIONS | BALANCE R |
|------------|---------------------|-------------------------------------|---------------|-----------|-----------|
| July 2019 | | OPENING BALANCE | | | 1 000.00 |
| 01 07 2019 | Interest Received | | 43.88 | | |
| 12 07 2019 | George Municipality | Transfer credit balance at year end | 9 658.55 | | |
| | | CLOSING BALANCE | | | 10 702.43 |

QUALITY CERTIFICATE

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

(mark as appropriate)



The monthly budget statement

For the month of July 2019 (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

