



Monthly Budget Monitoring Report August 2019

TABLE OF CONTENTS

Legislative Framework.....2
Report to Executive Mayor..... 3
Recommendations..... 3

Part 1: Executive Summary

1.1 Introduction..... 4
1.2 Consolidated Performance..... 4-12

Part 2: In-year Budget Statement tables

2.1 Table C1: Monthly Budget Statement Summary..... 13
2.2 Table C2: Monthly Operating Budget Statement by standard classification..... 14
2.3 Table C3: Monthly Operating Budget Statement by municipal vote..... 15
2.4 Table C4: Monthly Operating Budget Statement by revenue source and expenditure type.....16
2.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding..... 17-18
2.6 Table C6: Monthly Budget Statement: Financial Position.....19
2.7 Table C7: Monthly Budget Statement: Cash Flow.....20-21
2.8 Supporting Documentation

2.8.1 Table SC3: Debtors Age Analysis..... 22-23
2.8.2 Table SC4: Creditors Age Analysis.....24
2.8.3 Table SC6: Transfers and grants receipt.....25
2.8.4 Table SC7(1): Transfers and grants expenditure.....26
2.8.5 Table SC7(2): Expenditure against approved rollovers..... 27
2.8.6 Table SC8: Councillor and staff benefits.....28
2.8.7 Overtime table per department.....29-33
2.8.8 Table SC9: Monthly targets for cash receipts.....34-35
2.8.9 Deviations for the month..... 36-38
2.8.10 George Municipality: Charitable and Relief Fund.....39

Quality Certificate..... 40

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 August 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
13 September 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 August 2019.
- (b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.

Part 1: Executive Summary

1.1 Introduction

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

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

1.2 Consolidated performance

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

Rand thousands	Capital Expenditure	Operating Income	Operating Expenditure
Original Budget	344 772	2 279 429	2 270 007
Amended Budget	396 473	2 279 429	2 270 007
Plan to Date (SDBIP)	9 403	241 993	229 531
Actual	8 040	240 316	227 633
Variance to SDBIP	-1 363	-1 677	-1 898
% Variance to SDBIP	-14%	-1%	-1%
% of Adjusted budget 19/20	2%	11%	10%
% of Adjusted budget 18/19	2%	11%	10%

Monthly Budget Monitoring Report - August 2019

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	64 226 635	65 000 270	773 636	1%	
Service Charges - Electricity	723 026 230	723 026 230	98 040 293.55	98 203 430	163 137	0%	
Service Charges - Water	127 469 170	127 469 170	12 888 046	12 537 929	(350 117)	-3%	
Service Charges - Sewerage	101 019 867	101 019 867	18 123 074	18 023 270	(99 804)	-1%	
Service Charges – Refuse Removal	85 162 937	85 162 937	15 687 365	15 199 097	(488 267)	-3%	
Fines, Penalties and Forfeits	76 125 676	76 125 676	3 165 921	3 270 149	104 228	3%	
Licences or Permits	3 515 785	3 515 785	569 014	559 227	(9 787)	-2%	
Income for Agency Services	8 848 100	8 848 100	555 000	(886 108)	(1 441 108)	-260%	An accrual was raised in the previous financial year. A journal need to be passed to correct the agency fees.
Rent of Facilities and Equipment	6 183 220	6 183 220	1 760 355	1 733 699	(26 657)	-2%	
Grants and Subsidies Received - Capital	62 478 891	62 478 891	-	-	-	0%	
Grants and Subsidies Received - Operating	605 092 063	605 092 063	1 748 729	1 748 729	-	0%	
Interest Earned – External Investment	43 179 623	43 179 623	7 459 313	7 256 213	(203 100)	-3%	
Interest Earned – Outstanding Debtors	6 095 910	6 095 910	717 088	710 228	(6 860)	-1%	

Monthly Budget Monitoring Report - August 2019

<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%
Other Revenue	23 591 011	23 591 011	3 830 047	3 810 539	(19 508)	-1%	
GIPTN Fare Revenue	104 414 438	104 414 438	8 305 819	8 195 545	(110 274)	-1%	
Capital Contributions	23 612 600	23 612 600	4 916 202	4 928 362	12 160	0%	
Gain on Disposal of PPE	-	-	-	25 063	25 063	0%	
Total Revenue	2 279 428 521	2 279 428 521	241 992 901	240 315 642	(1 677 259)	-1%	
% of Annual Budget Billed				11%			

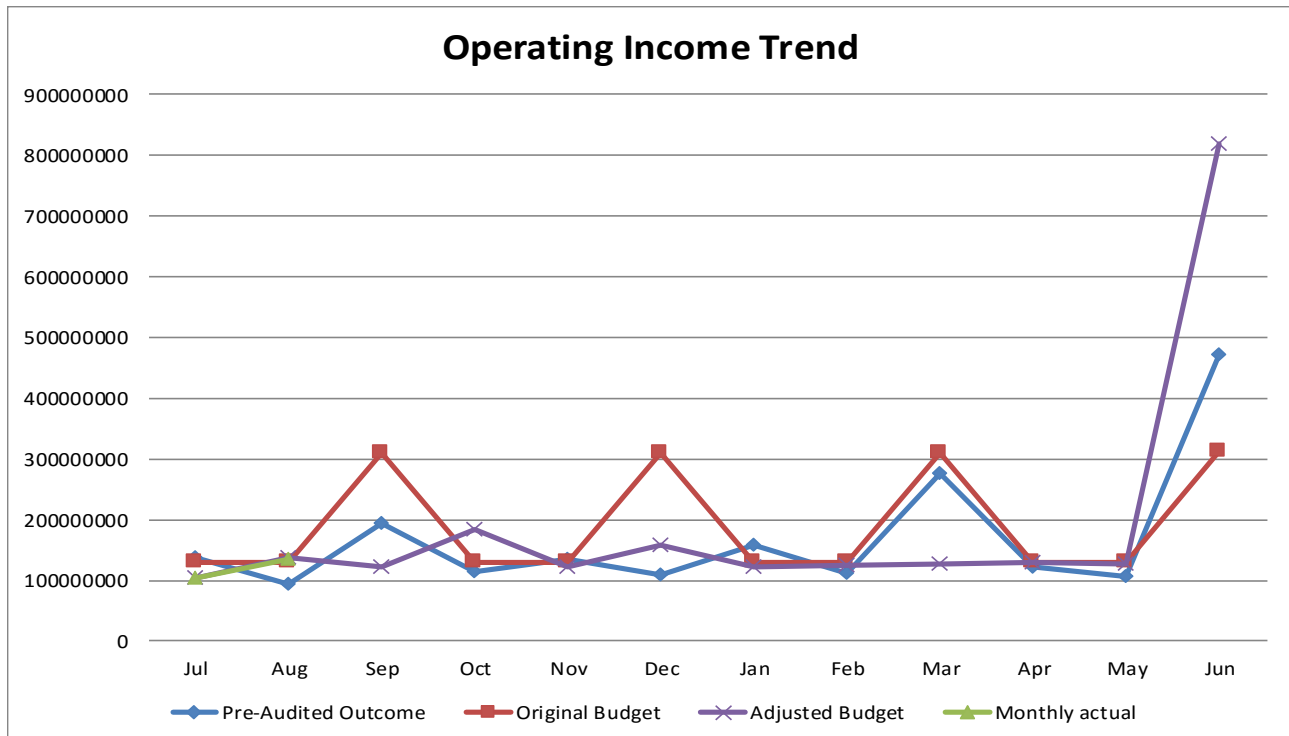
Monthly Budget Monitoring Report - August 2019

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

WC044 George - Operating income trend

Month	2018/19	Budget Year 2019/20							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly income performance trend									
July	137 310	129 842	104 827	105 154	105 154	104 827	(327)	-0.3%	5%
August	93 671	129 842	137 166	135 162	240 316	241 993	1 677	0.7%	11%
September	193 749	309 629	122 787		240 316	364 780	124 464	34.1%	11%
October	114 322	129 842	184 815		240 316	549 594	309 279	56.3%	11%
November	134 575	129 842	122 943		240 316	672 538	432 222	64.3%	11%
December	109 666	309 629	157 703		240 316	830 241	589 925	71.1%	11%
January	157 187	129 842	122 232		240 316	952 473	712 158	74.8%	11%
February	112 848	129 842	124 323		240 316	1 076 796	836 481	77.7%	11%
March	276 091	309 629	127 947		240 316	1 204 744	964 428	80.1%	11%
April	122 768	129 842	129 035		240 316	1 333 779	1 093 463	82.0%	11%
May	107 402	129 842	126 792		240 316	1 460 571	1 220 255	83.5%	11%
June	472 855	311 804	818 857		240 316	2 279 429	2 039 113	89.5%	11%
Total Operating Income	2 032 443	2 279 429	2 279 429	240 316					

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



Monthly Budget Monitoring Report - August 2019

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	598 180 508	78 492 911	78 059 524	(433 387)	-1%	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	3 736 307	3 736 307	-	0%	
Contracted Services	641 852 316	640 488 586	39 835 599	38 556 492	(1 279 107)	-3%	
Bulk Purchases	498 974 880	498 974 880	63 049 263	62 455 435	(593 828)	-1%	
Operating Leases	18 528 081	18 788 081	2 537 845	1 035 215	(1 502 630)	-59%	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	110 397 970	7 525 995	7 664 948	138 953	2%	
Depreciation and Amortisation	162 816 890	162 816 890	27 130 448	27 136 228	5 780	0%	A standard journal has been passed to account for the expense.
Loss on Disposal of PPE	674 160	674 160	-	(299)	(299)	0%	
Bad Debts	71 386 200	71 386 200	4 693 661	4 868 540	174 879	4%	
Transfers and Subsidies Paid	69 450 380	69 450 380	4 737 069	1 002 186	(3 734 883)	-79%	The bulk of the amount is payments that are being made to Province for services rendered regarding the GIPTN implementation. Payment that was due in August is still in

Monthly Budget Monitoring Report - August 2019

<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%
							review process and will be paid in September.
Inventory Consumed	38 860 876	38 762 856	3 193 303	3 117 569	(75 735)	-2%	
Interest Expense	36 143 780	36 143 780	-	736	736	0%	
Total Expenditure	2 270 007 094	2 270 007 094	234 932 402	227 632 881	(7 299 521)	-3%	
% of Annual Budget Spent				10%			

Monthly Budget Monitoring Report - August 2019

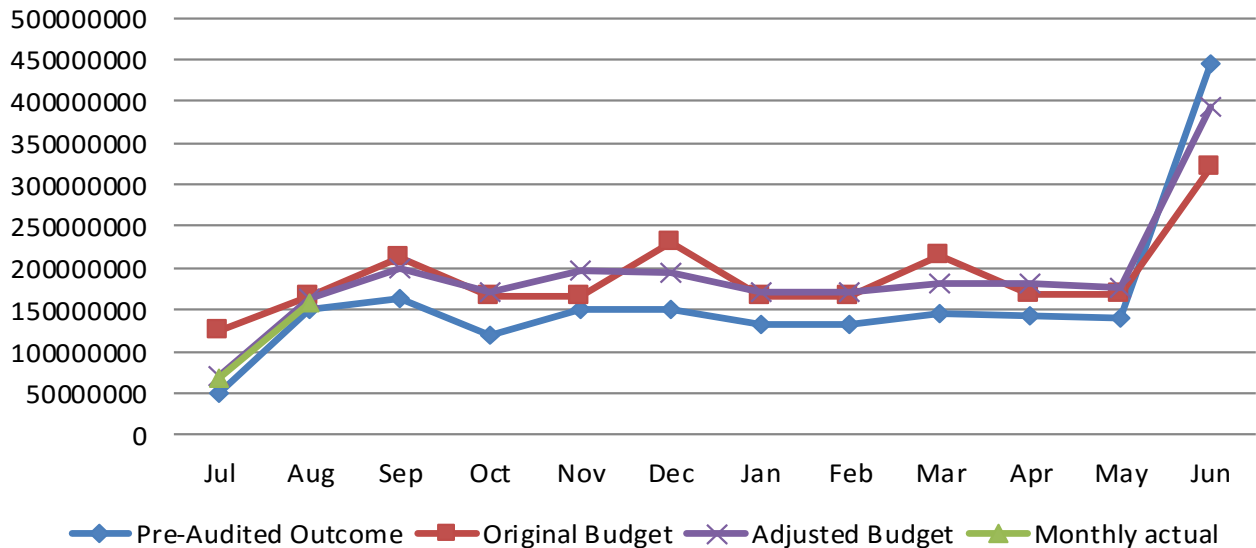
The following table provides a summary of the expenditure trends based on previous year's amounts and current years planned and actual spending.

WC044 George -Operating expenditure trend

Month	2018/19	Budget Year 2019/20							
	Pre-Audited Outcome	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	71 594	68 441	68 441	71 594	3 153	4.4%	3%
August	151 692	166 023	163 338	159 192	227 633	234 932	7 300	3.1%	10%
September	164 716	212 094	198 489		227 633	433 421	205 788	47.5%	10%
October	118 483	166 023	170 007		227 633	603 428	375 795	62.3%	10%
November	151 000	166 173	197 225		227 633	800 653	573 020	71.6%	10%
December	149 941	231 821	193 687		227 633	994 340	766 707	77.1%	10%
January	132 524	166 023	170 983		227 633	1 165 323	937 690	80.5%	10%
February	132 545	166 023	172 199		227 633	1 337 521	1 109 889	83.0%	10%
March	144 226	214 094	182 728		227 633	1 520 250	1 292 617	85.0%	10%
April	142 444	168 023	181 861		227 633	1 702 111	1 474 478	86.6%	10%
May	141 058	168 023	175 385		227 633	1 877 495	1 649 862	87.9%	10%
June	445 427	321 097	392 512		227 633	2 270 007	2 042 374	90.0%	10%
Total Operating Expenditure	1 925 163	2 270 007	2 270 007	227 633					

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

Operating Expenditure Trend



Monthly Budget Monitoring Report - August 2019

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	8 832	23 211	14 379	163%	Burglar Bars project - ahead of the planned schedule.
Corporate Services	4 315 350	5 608 255	3 832	-	(3 832)	-100%	Orders placed for Furniture and Computers – awaiting delivery.
Civil Engineering Services	218 767 121	251 229 726	6 669 640	6 848 691	179 051	3%	
Electro-technical Services	71 837 582	74 671 493	2 142 762	630 765	(1 511 997)	-71%	The following projects are the reasons for the variance: - Refurbish Existing 10MVA Transformer: The transformer is being testing before delivery and payment can take place. - Thembalethu/Ballots Bay 66kv Substation: Busy with the finalisation of the specifications for the tender. Tender to be advertised in October.
Human Settlements	3 493 000	3 524 050	54 000	22 383	(31 617)	-59%	Orders placed for laptops that still need to be delivered.
Planning & Development	3 264 500	3 323 500	69 350	52 169	(17 181)	-25%	Laptops procured – awaiting delivery.
Community Services	22 184 008	33 180 231	160 000	180 825	20 825	13%	Projects started earlier than anticipated.
Protection Services	17 197 720	21 222 969	137 000	139 372	2 372	2%	
Financial Services	1 831 500	1 831 500	157 164	142 621	(14 543)	-9%	
Total	344 772 281	396 473 224	9 402 580	8 040 038	(1 362 543)	-14%	
% of Annual Budget Spent				2%			

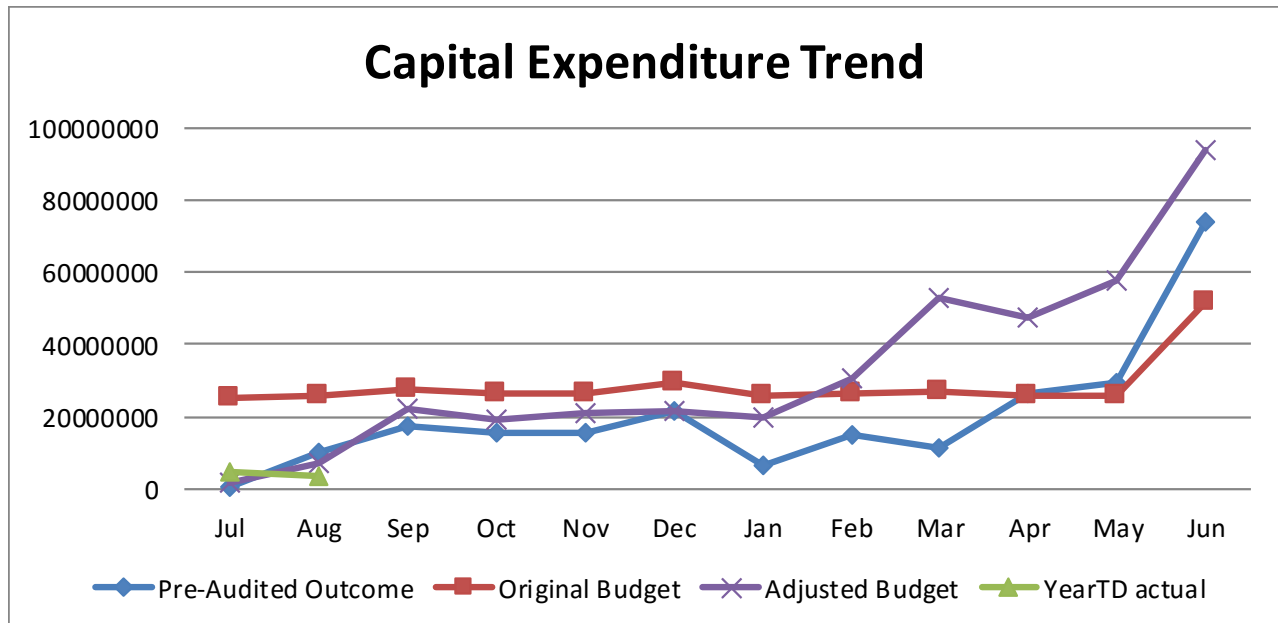
Monthly Budget Monitoring Report - August 2019

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

WC044 George -Capital expenditure trend

Month	2018/19	Budget Year 2019/20							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	470	25 524	1 977	4 530	4 530	1 977	(2 553)	-129.1%	1%
August	10 100	25 576	7 426	3 510	8 040	9 403	1 363	14.5%	2%
September	17 277	27 482	21 966		8 040	31 369	23 329	74.4%	2%
October	15 437	26 257	19 359		8 040	50 728	42 688	84.2%	2%
November	15 387	26 641	21 194		8 040	71 922	63 882	88.8%	2%
December	21 685	29 604	21 562		8 040	93 484	85 444	91.4%	2%
January	6 652	26 024	20 060		8 040	113 544	105 504	92.9%	2%
February	14 937	26 679	30 758		8 040	144 302	136 262	94.4%	2%
March	11 516	27 167	52 724		8 040	197 027	188 986	95.9%	2%
April	26 578	26 074	47 690		8 040	244 717	236 677	96.7%	2%
May	29 242	26 074	57 985		8 040	302 701	294 661	97.3%	2%
June	73 956	51 671	93 772		8 040	396 473	388 433	98.0%	2%
Total Capital expenditure	243 236	344 772	396 473	8 040					

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



Monthly Budget Monitoring Report - August 2019

Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	270 173	279 613	279 613	24 117	65 000	64 227	774	1%	279 613
Service charges	933 421	1 036 678	1 036 678	88 054	137 756	144 739	(6 983)	-5%	1 036 678
Investment revenue	46 246	43 180	43 180	3 729	7 256	7 459	(203)	-3%	43 180
Transfers and subsidies	452 163	605 092	605 092	1 749	1 749	1 749	-	-	605 092
Other own revenue	208 217	252 387	252 387	17 513	28 554	23 819	4 735	20%	252 387
Total Revenue (excluding capital transfers and contributions)	1 910 220	2 216 950	2 216 950	135 162	240 316	241 993	(1 677)	-1%	2 216 950
Employee costs	518 623	597 372	598 181	38 126	78 060	78 493	(433)	-1%	598 181
Remuneration of Councillors	22 017	23 943	23 943	1 872	3 736	3 736	-	-	23 943
Depreciation & asset impairment	142 900	162 817	162 817	13 568	27 136	27 130	6	0%	162 817
Finance charges	42 264	36 144	36 144	1	1	-	1	-	36 144
Materials and bulk purchases	486 427	537 836	537 738	65 104	65 573	66 243	(670)	-1%	537 738
Transfers and subsidies	65 525	69 450	69 450	-	1 002	4 737	(3 735)	-79%	69 450
Other expenditure	647 407	842 445	841 735	40 521	52 125	54 593	(2 468)	-5%	841 735
Total Expenditure	1 925 163	2 270 007	2 270 007	159 192	227 633	234 932	(7 300)	-3%	2 270 007
Surplus/(Deficit)	(14 943)	(53 057)	(53 057)	(24 030)	12 683	7 060	5 622	80%	(53 057)
Transfers and subsidies - capital (monetary allocations)	122 223	62 479	62 479	-	-	-	-	-	62 479
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	107 280	9 421	9 421	(24 030)	12 683	7 060	5 622	80%	9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 280	9 421	9 421	(24 030)	12 683	7 060	5 622	80%	9 421
Capital expenditure & funds sources									
Capital expenditure	243 236	344 772	396 473	3 510	8 040	9 403	(1 363)	-14%	396 473
Capital transfers recognised	113 833	61 221	61 221	204	2 934	3 255	(321)	-10%	61 221
Borrowing	18 776	144 695	150 004	391	391	665	(273)	-41%	150 004
Internally generated funds	110 627	138 857	185 249	2 915	4 715	5 482	(768)	-14%	185 249
Total sources of capital funds	243 236	344 772	396 473	3 510	8 040	9 403	(1 363)	-14%	396 473
Financial position									
Total current assets	875 806	919 816	919 816		907 719				919 816
Total non current assets	3 130 836	3 035 024	3 035 024		3 111 726				3 035 024
Total current liabilities	391 515	394 006	394 006		391 709				394 006
Total non current liabilities	533 010	545 265	545 265		533 010				545 265
Community wealth/Equity	3 082 117	3 015 569	3 015 569		3 094 725				3 015 569
Cash flows									
Net cash from (used) operating	232 277	156 987	156 987	(10 502)	80 508	159 608	79 100	50%	156 987
Net cash from (used) investing	(242 917)	(343 282)	(343 282)	(1 800)	(6 353)	(16 370)	(10 018)	61%	(343 282)
Net cash from (used) financing	(44 541)	100 654	100 654	-	-	(482)	(482)	100%	100 654
Cash/cash equivalents at the month/year end	562 604	476 962	476 962	-	636 759	705 360	68 601	10%	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	86 154	1 058	-	10	-	-	-	-	87 222

Monthly Budget Monitoring Report - August 2019

2.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		352 506	362 868	362 868	30 097	76 410	75 881	529	1%	362 868
Executive and council		23	4 678	4 678	-	-	-	-		4 678
Finance and administration		352 044	358 190	358 190	30 097	76 410	75 881	529	1%	358 190
Internal audit		439	-	-	-	-	-	-		-
Community and public safety		190 745	258 349	258 349	3 722	6 007	5 904	103	2%	258 349
Community and social services		16 959	15 726	15 726	1 875	2 293	2 277	16	1%	15 726
Sport and recreation		5 132	7 080	7 080	169	186	186	-		7 080
Public safety		93 443	73 868	73 868	1 632	3 090	3 004	86	3%	73 868
Housing		75 118	161 595	161 595	45	436	436	-		161 595
Health		92	80	80	-	1	1	-		80
Economic and environmental services		344 080	403 230	403 230	4 249	9 971	11 536	(1 565)	-14%	403 230
Planning and development		11 663	12 336	12 336	854	2 078	2 082	(4)	0%	12 336
Road transport		332 416	390 893	390 893	3 395	7 893	9 454	(1 561)	-17%	390 893
Environmental protection		1	2	2	0	0	0	-		2
Trading services		1 145 076	1 254 923	1 254 923	97 094	147 927	148 672	(745)	-1%	1 254 923
Energy sources		670 326	770 612	770 612	67 232	98 792	98 610	182	0%	770 612
Water management		184 273	185 303	185 303	11 908	14 053	14 405	(351)	-2%	185 303
Waste water management		171 496	172 133	172 133	10 317	19 663	19 763	(100)	-1%	172 133
Waste management		118 981	126 875	126 875	7 637	15 419	15 895	(476)	-3%	126 875
Other	4	36	59	59	0	0	0	-		59
Total Revenue - Functional	2	2 032 443	2 279 429	2 279 429	135 162	240 316	241 993	(1 677)	-1%	2 279 429
Expenditure - Functional										
Governance and administration		318 407	367 385	367 556	21 986	42 416	42 644	(229)	-1%	367 556
Executive and council		65 198	85 464	85 794	4 392	8 906	8 906	-		85 794
Finance and administration		241 667	268 131	268 302	16 968	32 557	32 788	(231)	-1%	268 302
Internal audit		11 542	13 790	13 460	625	953	950	2	0%	13 460
Community and public safety		324 780	396 310	396 025	16 939	29 658	29 746	(88)	0%	396 025
Community and social services		50 591	58 314	58 173	3 852	6 552	6 642	(90)	-1%	58 173
Sport and recreation		30 687	29 964	29 964	1 921	3 402	3 402	0	0%	29 964
Public safety		138 803	106 883	106 739	4 184	8 145	8 145	-		106 739
Housing		101 956	197 228	197 228	6 824	11 272	11 270	2	0%	197 228
Health		2 743	3 921	3 921	159	287	287	-		3 921
Economic and environmental services		330 710	455 948	456 092	22 042	29 608	36 026	(6 418)	-18%	456 092
Planning and development		26 989	31 763	31 763	1 991	3 801	3 801	-		31 763
Road transport		302 127	421 902	422 046	19 958	25 593	32 010	(6 418)	-20%	422 046
Environmental protection		1 593	2 283	2 283	94	215	215	-		2 283
Trading services		937 533	1 036 305	1 036 275	97 254	124 161	124 727	(566)	0%	1 036 275
Energy sources		541 742	632 270	632 240	70 035	76 643	77 231	(587)	-1%	632 240
Water management		112 684	122 025	122 025	8 455	14 274	14 319	(44)	0%	122 025
Waste water management		169 275	196 554	196 554	13 653	24 678	24 667	11	0%	196 554
Waste management		113 831	85 456	85 456	5 110	8 566	8 511	55	1%	85 456
Other		13 734	14 058	14 058	970	1 789	1 789	0	0%	14 058
Total Expenditure - Functional	3	1 925 163	2 270 007	2 270 007	159 192	227 633	234 932	(7 300)	-3%	2 270 007
Surplus/ (Deficit) for the year		107 280	9 421	9 421	(24 030)	12 683	7 060	5 622	80%	9 421

References

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

Monthly Budget Monitoring Report - August 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) - M02 August

Vote 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 Vote									
Vote 1 - Office of the Muncipal Manager	2 450	6 523	6 523	1	2	2	-		6 523
Vote 2 - Corporate Services	1 680	685	685	43	89	88	1	1.6%	685
Vote 3 - Corporate Services	2 806	2 585	2 585	(32)	218	222	(3)	-1.5%	2 585
Vote 4 - Community Services	16 649	14 460	14 460	1 879	2 022	2 004	18	0.9%	14 460
Vote 5 - Community Services	123 591	133 900	133 900	7 806	15 605	16 082	(476)	-3.0%	133 900
Vote 6 - Human Settlements	69 659	160 338	160 338	-	-	-	-		160 338
Vote 7 - Civil Engineering Services	365 806	362 542	362 542	22 225	33 717	34 168	(451)	-1.3%	362 542
Vote 8 - Electro-technical Services	672 425	773 291	773 291	67 232	98 792	98 610	182	0.2%	773 291
Vote 9 - Financial Services	323 136	327 950	327 950	28 122	73 095	72 525	571	0.8%	327 950
Vote 10 - Financial Services	4 861	7 289	7 289	518	982	997	(15)	-1.5%	7 289
Vote 11 - Planning and Development	28 641	25 525	25 525	2 341	4 810	4 839	(29)	-0.6%	25 525
Vote 12 - Protection Services	420 739	464 167	464 167	5 027	10 983	12 458	(1 475)	-11.8%	464 167
Vote 13 - Protection Services	-	173	173	-	-	-	-		173
Total Revenue by Vote	2 032 443	2 279 429	2 279 429	135 162	240 316	241 993	(1 677)	-0.7%	2 279 429
Expenditure by Vote									
Vote 1 - Office of the Muncipal Manager	98 478	121 386	121 386	6 578	12 648	12 646	2	0.0%	121 386
Vote 2 - Corporate Services	31 749	34 793	34 752	2 118	4 147	4 400	(254)	-5.8%	34 793
Vote 3 - Corporate Services	29 072	35 882	35 923	1 752	3 644	3 813	(169)	-4.4%	35 882
Vote 4 - Community Services	54 474	63 976	63 976	4 404	7 663	7 663	-		63 976
Vote 5 - Community Services	130 849	100 576	100 576	6 187	10 489	10 434	55	0.5%	100 576
Vote 6 - Human Settlements	95 688	189 313	189 313	5 889	10 400	10 400	1	0.0%	189 313
Vote 7 - Civil Engineering Services	305 038	342 667	342 667	23 484	41 409	41 442	(33)	-0.1%	342 667
Vote 8 - Electro-technical Services	560 953	656 167	656 167	71 570	79 705	80 292	(587)	-0.7%	656 167
Vote 9 - Financial Services	58 437	74 846	74 846	5 723	9 455	9 354	101	1.1%	74 846
Vote 10 - Financial Services	32 891	44 994	44 994	2 201	4 501	4 501	-		44 994
Vote 11 - Planning and Development	61 626	43 977	43 977	2 808	5 448	5 447	0	0.0%	43 977
Vote 12 - Protection Services	465 480	560 756	560 756	26 436	38 061	44 477	(6 416)	-14.4%	560 756
Vote 13 - Protection Services	429	675	675	42	62	62	-		675
Total Expenditure by Vote	1 925 163	2 270 007	2 270 007	159 192	227 633	234 932	(7 300)	-3.1%	2 270 007
Surplus/ (Deficit) for the year	107 280	9 421	9 421	(24 030)	12 683	7 060	5 622	79.6%	9 421

Monthly Budget Monitoring Report - August 2019

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) - M02 August

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	24 117	65 000	64 227	774	1%	279 613
Service charges - electricity revenue	623 450	723 026	723 026	66 948	98 203	98 040	163	0%	723 026
Service charges - water revenue	129 256	127 469	127 469	10 759	12 538	12 888	(350)	-3%	127 469
Service charges - sanitation revenue	98 989	101 020	101 020	9 050	18 023	18 123	(100)	-1%	101 020
Service charges - refuse revenue	81 727	85 163	85 163	1 297	8 991	15 687	(6 696)	-43%	85 163
Rental of facilities and equipment	3 130	6 183	6 183	147	1 731	1 760	(29)	-2%	6 183
Interest earned - external investments	46 246	43 180	43 180	3 729	7 256	7 459	(203)	-3%	43 180
Interest earned - outstanding debtors	4 080	6 096	6 096	332	710	717	(7)	-1%	6 096
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94 581	76 126	76 126	1 724	3 270	3 166	104	3%	76 126
Licences and permits	2 322	3 516	3 516	254	559	569	(10)	-2%	3 516
Agency services	11 140	8 848	8 848	(886)	(886)	555	(1 441)	-260%	8 848
Transfers and subsidies	452 163	605 092	605 092	1 749	1 749	1 749	-	-	605 092
Other revenue	92 964	151 618	151 618	15 941	23 145	17 052	6 093	36%	151 618
Gains on disposal of PPE	-	-	-	-	25	-	25	0%	-
Total Revenue (excluding capital transfers and contributions)	1 910 220	2 216 950	2 216 950	135 162	240 316	241 993	(1 677)	-1%	2 216 950
Expenditure By Type									
Employee related costs	518 623	597 372	598 181	38 126	78 060	78 493	(433)	-1%	598 181
Remuneration of councillors	22 017	23 943	23 943	1 872	3 736	3 736	-	-	23 943
Debt impairment	97 354	71 386	71 386	3 340	4 869	4 694	175	4%	71 386
Depreciation & asset impairment	142 900	162 817	162 817	13 568	27 136	27 130	6	0%	162 817
Finance charges	42 264	36 144	36 144	1	1	-	1	0%	36 144
Bulk purchases	428 852	498 975	498 975	62 455	62 455	63 049	(594)	-1%	498 975
Other materials	57 574	38 861	38 763	2 648	3 118	3 193	(76)	-2%	38 763
Contracted services	430 073	641 852	640 489	31 562	38 556	39 836	(1 279)	-3%	640 489
Transfers and subsidies	65 525	69 450	69 450	-	1 002	4 737	(3 735)	-79%	69 450
Other expenditure	119 270	128 533	129 186	5 619	8 700	10 064	(1 364)	-14%	129 186
Loss on disposal of PPE	709	674	674	-	(0)	-	(0)	0%	674
Total Expenditure	1 925 163	2 270 007	2 270 007	159 192	227 633	234 932	(7 300)	-3%	2 270 007
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(14 943)	(53 057)	(53 057)	(24 030)	12 683	7 060	5 622	80%	(53 057)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	107 280	9 421	9 421	(24 030)	12 683	7 060			9 421
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	107 280	9 421	9 421	(24 030)	12 683	7 060			9 421
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 280	9 421	9 421	(24 030)	12 683	7 060			9 421
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 280	9 421	9 421	(24 030)	12 683	7 060			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 - August 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) - M02 August

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		954	1 200	1 252	6	6	-	6	0%	1 252
Vote 5 - Community Services		9 475	3 500	10 994	56	56	-	56	0%	10 994
Vote 6 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering Services		122 630	142 711	152 758	2 155	6 500	6 358	143	2%	152 758
Vote 8 - Electro-technical Services		19 587	44 668	46 576	108	147	500	(354)	-71%	46 576
Vote 9 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 10 - Financial Services		4 082	500	500	-	-	-	-	-	500
Vote 11 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 12 - Protection Services		-	-	-	-	-	-	-	-	-
Vote 13 - Protection Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	156 729	192 579	212 079	2 325	6 709	6 858	(149)	-2%	212 079
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		866	2 198	2 566	23	23	13	11	83%	2 566
Vote 2 - Corporate Services		1 256	3 762	4 687	-	-	-	-	-	4 687
Vote 3 - Corporate Services		142	237	237	-	-	-	-	-	237
Vote 4 - Community Services		2 223	2 936	2 936	-	25	135	(110)	-81%	2 936
Vote 5 - Community Services		8 356	14 548	17 999	94	94	25	69	276%	17 999
Vote 6 - Human Settlements		2 007	3 493	3 524	22	22	54	(32)	-59%	3 524
Vote 7 - Civil Engineering Services		31 886	76 056	98 472	277	349	312	36	12%	98 472
Vote 8 - Electro-technical Services		26 742	27 170	28 095	443	484	1 643	(1 158)	-71%	28 095
Vote 9 - Financial Services		236	832	832	-	-	32	(32)	-100%	832
Vote 10 - Financial Services		976	500	500	143	143	125	18	14%	500
Vote 11 - Planning and Development		1 283	3 265	3 324	52	52	69	(17)	-25%	3 324
Vote 12 - Protection Services		10 519	16 662	20 687	130	139	137	2	2%	20 687
Vote 13 - Protection Services		16	536	536	-	-	-	-	-	536
Total Capital single-year expenditure	4	86 507	152 193	184 394	1 185	1 331	2 545	(1 213)	-48%	184 394
Total Capital Expenditure		243 236	344 772	396 473	3 510	8 040	9 403	(1 363)	-14%	396 473

Monthly Budget Monitoring Report - August 2019

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

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		9 559	11 488	11 978	188	188	220	(32)	-14%	11 978
Executive and council		564	594	594	-	-	7	(7)	-100%	594
Finance and administration		8 928	10 749	11 239	188	188	213	(25)	-12%	11 239
Internal audit		67	145	145	-	-	-	-		145
Community and public safety		17 990	27 519	34 081	188	222	276	(53)	-19%	34 081
Community and social services		3 403	8 242	9 566	56	81	139	(58)	-42%	9 566
Sport and recreation		4 777	8 811	11 329	52	52	-	52	#DIV/0!	11 329
Public safety		9 022	8 582	10 707	80	89	100	(11)	-11%	10 707
Housing		532	1 766	2 361	-	-	37	(37)	-100%	2 361
Health		255	118	118	-	-	-	-		118
Economic and environmental services		91 014	60 789	71 735	2 181	3 812	3 648	164	4%	60 789
Planning and development		535	2 560	2 560	10	10	10	-		2 560
Road transport		90 479	58 229	69 176	2 171	3 801	3 638	164	5%	58 229
Environmental protection		-	-	-	-	-	-	-		-
Trading services		124 525	244 332	277 975	910	3 776	5 200	(1 424)	-27%	277 975
Energy sources		46 330	71 838	74 671	551	631	2 143	(1 512)	-71%	74 671
Water management		18 067	77 894	87 719	83	2 799	2 794	6	0%	87 719
Waste water management		48 726	84 553	97 397	220	290	239	51	21%	97 397
Waste management		11 402	10 048	18 188	56	56	25	31	125%	18 188
Other		148	645	704	42	42	59	(17)	-29%	704
Total Capital Expenditure - Functional Classification	3	243 236	344 772	396 473	3 510	8 040	9 403	(1 363)	-14%	385 526
Funded by:										
National Government		107 813	54 343	54 343	140	2 870	3 192	(321)	-10%	54 343
Provincial Government		6 020	6 878	6 878	64	64	64	(0)	0%	6 878
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		113 833	61 221	61 221	204	2 934	3 255	(321)	-10%	61 221
Borrowing	6	18 776	144 695	150 004	391	391	665	(273)	-41%	150 004
Internally generated funds		110 627	138 857	185 249	2 915	4 715	5 482	(768)	-14%	185 249
Total Capital Funding		243 236	344 772	396 473	3 510	8 040	9 403	(1 363)	-14%	396 473

References

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

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

Monthly Budget Monitoring Report - August 2019

2.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M02 August

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	636 759	574 738
Call investment deposits	-	-	-	-	-
Consumer debtors	122 644	160 052	160 052	79 140	160 052
Other debtors	63 763	43 283	43 283	65 920	43 283
Current portion of long-term receivables	229	145	145	(468)	145
Inventory	126 566	141 598	141 598	126 369	141 598
Total current assets	875 806	919 816	919 816	907 719	919 816
Non current assets					
Long-term receivables	508	613	613	493	613
Investments	-	-	-	-	-
Investment property	151 983	152 121	152 121	151 983	152 121
Investments in Associate	-	-	-	-	-
Property, plant and equipment	2 974 338	2 880 814	2 880 814	2 955 242	2 880 814
Biological	-	-	-	-	-
Intangible	2 137	1 475	1 475	2 137	1 475
Other non-current assets	1 871	-	-	1 871	-
Total non current assets	3 130 836	3 035 024	3 035 024	3 111 726	3 035 024
TOTAL ASSETS	4 006 642	3 954 840	3 954 840	4 019 444	3 954 840
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	35 636	41 979	41 979	35 636	41 979
Consumer deposits	27 597	28 798	28 798	28 078	28 798
Trade and other payables	255 760	264 229	264 229	255 485	264 229
Provisions	72 522	59 000	59 000	72 510	59 000
Total current liabilities	391 515	394 006	394 006	391 709	394 006
Non current liabilities					
Borrowing	258 023	318 478	318 478	258 023	318 478
Provisions	274 988	226 787	226 787	274 988	226 787
Total non current liabilities	533 010	545 265	545 265	533 010	545 265
TOTAL LIABILITIES	924 525	939 271	939 271	924 720	939 271
NET ASSETS	3 082 117	3 015 569	3 015 569	3 094 725	3 015 569
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 020 528	2 956 736	2 956 736	3 033 136	2 956 736
Reserves	61 589	58 833	58 833	61 589	58 833
TOTAL COMMUNITY WEALTH/EQUITY	3 082 117	3 015 569	3 015 569	3 094 725	3 015 569

Monthly Budget Monitoring Report - August 2019

2.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	264 764	268 428	268 428	24 117	65 000	53 918	11 083	21%	268 428
Service charges	888 247	1 004 850	1 004 850	88 054	137 756	181 453	(43 697)	-24%	1 004 850
Other revenue	117 421	186 786	186 786	17 181	27 819	32 176	(4 357)	-14%	186 786
Government - operating	417 804	611 427	611 427	1 749	22 739	131 484	(108 745)	-83%	611 427
Government - capital	120 716	54 354	54 354	-	-	9 528	(9 528)	-100%	54 354
Interest	46 246	49 032	49 032	-	7 966	6 874	1 093	16%	49 032
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1 515 764)	(1 912 296)	(1 912 296)	(141 601)	(179 770)	(252 626)	(72 856)	29%	(1 912 296)
Finance charges	(41 631)	(36 144)	(36 144)	(1)	(1)	-	1	0%	(36 144)
Transfers and Grants	(65 525)	(69 450)	(69 450)	-	(1 002)	(3 199)	(2 197)	69%	(69 450)
NET CASH FROM/(USED) OPERATING ACTIVITIES	232 277	156 987	156 987	(10 502)	80 508	159 608	79 100	50%	156 987
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	220	1 000	1 000	-	-	-	-	-	1 000
Decrease (Increase) in non-current debtors	-	25	25	-	-	-	-	-	25
Decrease (increase) other non-current receivables	99	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(243 236)	(344 307)	(344 307)	(1 800)	(6 353)	(16 370)	(10 018)	61%	(344 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(242 917)	(343 282)	(343 282)	(1 800)	(6 353)	(16 370)	(10 018)	61%	(343 282)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	144 695	144 695	-	-	-	-	-	144 695
Increase (decrease) in consumer deposits	429	(2 062)	(2 062)	-	-	(482)	482	-100%	(2 062)
Payments									
Repayment of borrowing	(44 969)	(41 979)	(41 979)	-	-	-	-	-	(41 979)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(44 541)	100 654	100 654	-	-	(482)	(482)	100%	100 654
NET INCREASE/ (DECREASE) IN CASH HELD	(55 181)	(85 642)	(85 642)	(12 301)	74 155	142 756			(85 642)
Cash/cash equivalents at beginning:	617 784	562 604	562 604		562 604	562 604			562 604
Cash/cash equivalents at month/year end:	562 604	476 962	476 962		636 759	705 360			476 962

This statement reflects the actual cash that is received and spent by the municipality. Cash payments and receipts will not coincide with Table C4, because Table C4 is partly based on billed income and expenditure.

Monthly Budget Monitoring Report - August 2019

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

Cash and cash equivalents commitments - 31 August 2019			
	Opening balance (01.07.2019)	Movement	Closing balance
Repayments of Loans - short term portion	18 639 172	0	18 639 172
Capital Replacement Reserve	68 803 634	213 704	69 017 338
Provision for Rehabilitation of Landfill Site	12 539 187	0	12 539 187
Compensation Provision - GIPTN Buy-ins and Buy Outs	1 071 983	-745 244	326 739
Unspent External Loans	3 343 289	0	3 343 289
Unspent Conditional Grants	33 285 833	43 387 302	76 673 135
Housing Development Fund	60 321 580	0	61 606 639
Trade debtors - deposits	27 596 642	-80 081	27 516 561
Working capital	337 002 416	31 379 141	367 096 498
Closing Balance	562 603 736	74 154 822	636 758 558

No investments at end August 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.

Monthly Budget Monitoring Report - August 2019

2.8 Supporting documentation

2.8.1 Table SC3: Debtors Age Analysis

Description	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	17 398	2 697	2 747	2 522	2 447	2 535	11 152	56 147	97 645	74 802	378	85 211
Trade and Other Receivables from Exchange Transactions - Electricity	38 320	595	291	207	106	84	338	2 961	42 902	3 696	464	7 483
Receivables from Non-exchange Transactions - Property Rates	37 637	1 326	891	697	638	543	3 013	8 662	53 407	13 553	14	16 662
Receivables from Exchange Transactions - Waste Water Management	11 382	1 219	662	555	474	428	2 113	9 195	26 028	12 766	93	18 338
Receivables from Exchange Transactions - Waste Management	9 992	860	583	490	409	361	1 710	6 488	20 895	9 459	86	15 086
Receivables from Exchange Transactions - Property Rental Debtors	27	5	5	5	4	4	23	33	106	70	-	613
Interest on Arrear Debtor Accounts	536	83	77	76	76	75	550	7 656	9 128	8 433	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 582)	755	92	627	319	58	1 526	8 876	(328)	11 406	374	9 970
Total By Income Source	102 711	7 540	5 347	5 178	4 474	4 089	20 427	100 018	249 784	134 185	1 408	153 363
2017/18 - totals only	97 859	7 257	5 082	4 056	3 856	3 780	20 317	90 095	232 301	122 103	1 420	145 175
Debtors Age Analysis By Customer Group												
Government	14 328	102	9	4	5	4	16	7	14 475	36	-	-
Commercial	29 851	572	271	233	122	95	521	5 917	37 583	6 888	-	9 758
Households	58 744	6 844	5 048	4 922	4 329	3 977	19 954	92 960	196 779	126 143	1 408	143 604
Other	(211)	23	18	18	18	13	(65)	1 133	948	1 119	-	-
Total By Customer Group	102 711	7 540	5 347	5 178	4 474	4 089	20 427	100 018	249 784	134 185	1 408	153 363

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

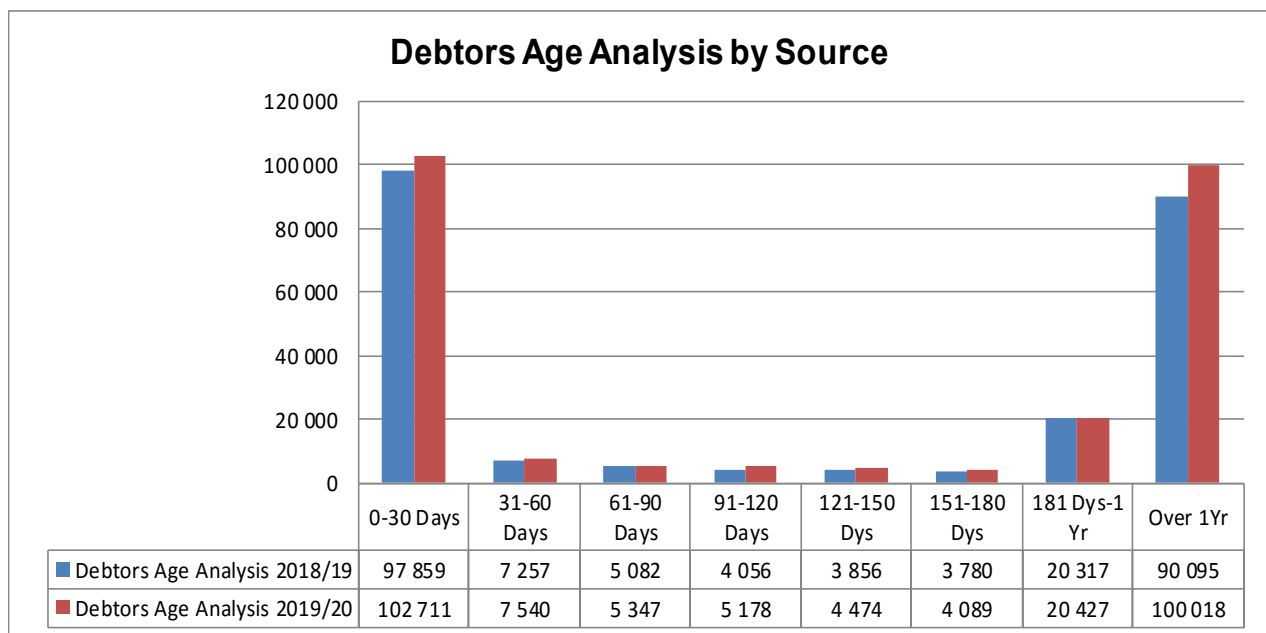
Monthly Budget Monitoring Report - August 2019

At the end of August 2019, an amount of R249.8 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R134 million outstanding for longer than 90 days. R1.4 million was written off for August 2019 in respect of Indigent households. To date bad debts amounting to R2.8million 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 August 2019 to the same period last year:



Monthly Budget Monitoring Report - August 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 - M02 August

Description R thousands	NT Code	Budget Year 2019/20									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	68 410	-	-	-	-	-	-	-	-	68 410	60 863
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6 244	-	-	-	-	-	-	-	-	6 244	4 971
VAT (output less input)	0400	1 480	-	-	-	-	-	-	-	-	1 480	241
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10 020	1 058	-	10	-	-	-	-	-	11 089	22 686
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	86 154	1 058	-	10	-	-	-	-	-	87 222	88 761

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 - August 2019

2.8.3 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		265 264	328 280	328 280	2 828	93 382	93 382	-		328 280
Local Government Equitable Share		137 401	149 978	149 978	-	62 491	62 491	-		149 978
Finance Management		1 550	1 550	1 550	1 550	1 550	1 550	-		1 550
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		5 466	5 111	5 111	1 278	1 278	1 278	-		5 111
Energy Efficiency and Demand Management		378	-	-	-	-	-	-		-
Infrastructure Skills Development Grant	3	5 897	7 040	7 040	-	3 040	3 040	-		7 040
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604	-	1 000	1 000	-		1 604
Public Transport Network Operating Grant		113 040	162 997	162 997	-	24 023	24 023	-		162 997
Provincial Government:		151 494	275 467	275 467	3 331	8 092	8 092	-		275 467
Housing		33 896	156 872	156 872	-	4 761	4 761	-		156 872
Proclaimed Roads		5 168	422	422	-	-	-	-		422
Local Government Masterplanning Grant		600	600	600	-	-	-	-		600
Local Government Internship Grant		72	-	-	-	-	-	-		-
Library Grant		9 239	9 543	9 543	3 331	3 331	3 331	-		9 543
Community Development Workers Operating Grant		-	-	-	-	-	-	-		-
Integrated Public Transport Grant		101 086	106 747	106 747	-	-	-	-		106 747
Financial Management Capacity Building Grant		-	380	380	-	-	-	-		380
Financial Management Support Grant		755	255	255	-	-	-	-		255
Thusong Services Centres Grant		200	200	200	-	-	-	-		200
Financial Management Support Grant (Government Support)		-	-	-	-	-	-	-		-
Municipal Infrastructure Support Grant : Electrical Master Plans		-	-	-	-	-	-	-		-
Compliance Management System		-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation facilities	4	228	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		250	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		-	448	448	-	-	-	-		448
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		1 045	650	650	-	-	-	-		650
LGSETA		1 045	650	650	-	-	-	-		650
Total Operating Transfers and Grants	5	417 804	604 398	604 398	6 159	101 474	101 474	-		604 398
Capital Transfers and Grants										
National Government:		120 585	56 506	56 506	-	19 873	19 873	-		56 506
Municipal Infrastructure Grant (MIG)		46 325	38 500	38 500	-	11 911	11 911	-		38 500
Regional Bulk Infrastructure		-	-	-	-	-	-	-		-
Integrated National Electrification Programme		13 000	10 044	10 044	-	4 000	4 000	-		10 044
Energy Efficiency and Demand Management		6 510	7 000	7 000	-	3 000	3 000	-		7 000
Infrastructure Skills Development		115	460	460	-	460	460	-		460
Public Transport Infrastructure Grant		54 635	502	502	-	502	502	-		502
Provincial Government:		15 590	6 878	6 878	1 117	1 117	1 117	-		6 878
Housing		15 590	6 628	6 628	1 117	1 117	1 117	-		6 628
Contribution towards acceleration of housing delivery		-	-	-	-	-	-	-		-
Library Grant		-	250	250	-	-	-	-		250
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
Sportfields YDVS: Thembaletu & Pacaltsdorp										
Total Capital Transfers and Grants	5	136 175	63 383	63 383	1 117	20 990	20 990	-		63 383
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	553 979	667 781	667 781	7 276	122 464	122 464	-		667 781

References

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

Monthly Budget Monitoring Report - August 2019

2.8.4 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		266 098	328 280	328 280	3 357	6 159	8 700	(2 541)	-29.2%	328 280
Local Government Equitable Share		137 401	149 978	149 978	-	-	-	-		149 978
Finance Management		1 550	1 550	1 550	19	48	100	(52)	-51.9%	1 550
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		5 466	5 111	5 111	553	566	600	(34)	-5.6%	5 111
Energy Efficiency and Demand Management		378	-	-	-	-	-	-		-
Infrastructure Skills Development Grant		4 934	7 040	7 040	518	952	1 000	(48)	-4.8%	7 040
Municipal Infrastructure Grant - PMU		1 532	1 604	1 604	-	-	-	-		1 604
Public Transport Network Operating Grant		114 836	162 997	162 997	2 267	4 592	7 000	(2 408)	-34.4%	162 997
Provincial Government:		184 660	275 467	275 467	18 028	21 397	25 720	(4 323)	-16.8%	275 467
Housing		67 902	156 872	156 872	3 926	6 577	10 000	(3 423)	-34.2%	156 872
Proclaimed Roads		5 168	422	422	-	-	-	-		422
Local Government Masterplanning Grant		7	600	600	-	-	-	-		600
Local Government Internship Grant		57	-	-	-	-	-	-		-
Library Grant		9 239	9 543	9 543	-	715	720	(5)	-0.7%	9 543
Community Development Workers Operating Grant		15	-	-	-	-	-	-		-
Integrated Public Transport Grant		101 237	106 747	106 747	14 102	14 104	15 000	(896)	-6.0%	106 747
Financial Management Capacity Building Grant		-	380	380	-	-	-	-		380
Financial Management Support Grant		755	255	255	-	-	-	-		255
Thusong Services Centres Grant		200	200	200	-	-	-	-		200
Financial Management Support Grant (Government Support)		80	-	-	-	-	-	-		-
Municipal Infrastructure Support Grant : Electrical Master Plans		-	-	-	-	-	-	-		-
Compliance Management System		-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation facilities		-	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		-	448	448	-	-	-	-		448
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		1 045	650	650	-	-	-	-		650
LGSETA		1 045	650	650	-	-	-	-		650
Total operating expenditure of Transfers and Grants:		451 803	604 398	604 398	21 385	27 555	34 420	(6 865)	-19.9%	604 398
Capital expenditure of Transfers and Grants										
National Government:		116 086	62 864	62 864	161	3 301	4 250	(949)	-22.3%	62 864
Municipal Infrastructure Grant (MIG)		36 158	38 500	38 500	60	60	1 000	(940)	-94.0%	38 500
Regional Bulk Infrastructure		3 090	6 358	6 358	85	3 207	3 000	207	6.9%	6 358
Integrated National Electrification Programme		16 476	10 044	10 044	10	29	250	(221)	-88.6%	10 044
Energy Efficiency and Demand Management		7 602	7 000	7 000	-	-	-	-		7 000
Infrastructure Skills Development		103	460	460	5	5	-	5	0.0%	460
Public Transport Infrastructure Grant		52 657	502	502	-	-	-	-		502
Provincial Government:		6 137	6 878	6 878	64	64	100	(36)	-36.2%	6 878
Housing		5 960	6 628	6 628	64	64	100	(36)	-36.2%	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:		93	-	-	-	-	-	-		-
Sportfields YDVS: Thembaletu & Pacaltsdorp		93	-	-	-	-	-	-		-
0										
Total capital expenditure of Transfers and Grants		122 316	69 741	69 741	224	3 364	4 350	(986)	-22.7%	69 741
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		574 119	674 139	674 139	21 610	30 920	38 770	(7 850)	-20.2%	674 139

Monthly Budget Monitoring Report - August 2019

2.8.5 Table SC7(2) Expenditure against approved rollovers

WC044 George - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2019/20			
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:		-	-	-	-
Local Government Equitable Share		-	-	-	-
Finance Management		-	-	-	-
Municipal Systems Improvement		-	-	-	-
EPWP Incentive		-	-	-	-
Energy Efficiency and Demand Management		-	-	-	-
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 - August 2019

2.8.6 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14 115	15 608	15 608	1 202	2 408	2 408	-		15 608
Pension and UIF Contributions	732	799	799	66	131	131	-		799
Medical Aid Contributions	283	311	311	22	45	45	-		311
Motor Vehicle Allowance	4 760	4 909	4 909	402	798	798	-		4 909
Cellphone Allowance	2 128	2 317	2 317	180	355	355	-		2 317
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	22 017	23 943	23 943	1 872	3 736	3 736	-		23 943
% increase		8.7%	8.7%						8.7%
Senior Managers of the Municipality									
Basic Salaries and Wages	8 197	10 483	10 483	728	1 371	1 380	(10)	-1%	10 483
Pension and UIF Contributions	648	856	856	36	78	98	(20)	-20%	856
Medical Aid Contributions	148	132	132	14	28	24	3	14%	132
Overtime	-	-	-	-	-	-	-		-
Performance Bonus	575	1 891	1 891	-	-	21	(21)	-100%	1 891
Motor Vehicle Allowance	324	360	360	25	51	51	-		360
Cellphone Allowance	92	35	35	7	14	12	1	12%	35
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	129	424	424	24	27	28	(1)	-2%	424
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	10 113	14 181	14 181	834	1 569	1 615	(46)	-3%	14 181
% increase		40.2%	40.2%						40.2%
Other Municipal Staff									
Basic Salaries and Wages	300 032	360 438	361 165	27 149	52 759	53 058	(300)	-1%	361 165
Pension and UIF Contributions	49 800	71 914	71 914	4 499	8 953	9 004	(51)	-1%	71 914
Medical Aid Contributions	38 784	40 105	40 105	2 322	4 627	4 642	(15)	0%	40 105
Overtime	41 737	32 351	32 301	(32)	2 906	2 945	(40)	-1%	32 301
Performance Bonus	(1)	-	-	-	-	-	-		-
Motor Vehicle Allowance	14 870	15 423	15 423	1 339	2 612	2 601	11	0%	15 423
Cellphone Allowance	1 105	1 106	1 106	95	189	190	(0)	0%	1 106
Housing Allowances	2 125	4 136	4 136	181	370	383	(13)	-3%	4 136
Other benefits and allowances	47 843	46 432	46 564	1 262	2 915	2 891	24	1%	46 564
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	4 671	2 582	2 582	(53)	446	423	23	5%	2 582
Post-retirement benefit obligations	7 543	8 704	8 704	531	713	740	(27)	-4%	8 704
Sub Total - Other Municipal Staff	508 510	583 191	583 999	37 293	76 491	76 878	(387)	-1%	583 999
% increase		14.7%	14.8%						14.8%
TOTAL SALARY, ALLOWANCES & BENEFITS	540 640	621 315	622 123	39 998	81 796	82 229	(433)	-1%	622 123
% increase		14.9%	15.1%						15.1%
TOTAL MANAGERS AND STAFF	518 623	597 372	598 181	38 126	78 060	78 493	(433)	-1%	598 181

Monthly Budget Monitoring Report - August 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	August Actual Current Year	Available
Fire Services	10149202740000	Overtime-Non Structured	781 350	781 350	42 947	18 558	24 389	738 403
Fire Services	10149202750000	Overtime-Structured	549 190	549 190	31 175	55 770	-24 595	518 015
Fire Services	10149202770000	Overtime-Night Shift	1 284 000	1 284 000	121 477	56 829	64 647	1 162 523
		TOTAL	2 614 540	2 614 540	195 599	131 157	64 441	2 418 941
Hawker Control	10699202740000	Overtime-Non Structured	672 820	672 820	1 554	23 528	-21 974	671 266
		TOTAL	672 820	672 820	1 554	23 528	-21 974	671 266
Security Services	10700202740000	Overtime-Non Structured	907 010	907 010	40 923	7 823	33 100	866 087
Security Services	10700202770000	Overtime-Night Shift	60 680	60 680	8 427	7 422	1 005	52 253
		TOTAL	967 690	967 690	49 350	15 245	34 105	918 340
Traffic Services	10754202740000	Overtime-Non Structured	2 604 400	2 604 400	174 666	197 529	-22 863	2 429 734
Traffic Services	10754202770000	Overtime-Night Shift	167 155	167 155	10 122	9 767	355	157 033
		TOTAL	2 771 555	2 771 555	184 789	207 296	-22 507	2 586 766
Vehicle Registration	10767202740000	Overtime-Non Structured	7 870	7 870	19 964	11 254	8 710	-12 094
		TOTAL	7 870	7 870	19 964	11 254	8 710	-12 094
Drivers Licence	10783202740000	Overtime-Non Structured	51 790	51 790	6 279	19 296	-13 017	45 511
		TOTAL	51 790	51 790	6 279	19 296	-13 017	45 511
Vehicle Testing	10796202740000	Overtime-Non Structured	1 700	1 700	1 432	434	999	268
		TOTAL	1 700	1 700	1 432	434	999	268
Fleet Management	10932202740000	Overtime-Non Structured	146 790	146 790	13 542	27 704	-14 163	133 248
		TOTAL	146 790	146 790	13 542	27 704	-14 163	133 248
GIPTN - ESTABLISHMENT COSTS	10689202740000	Overtime-Non Structured	110 986	-	-	-	-	-
		TOTAL	110 986	-	-	-	-	-
GIPTN - Auxillary Cost	10687202740000	Overtime-Non Structured	-	110 986	3 931	10 642	-6 711	107 055
GIPTN - Auxillary Cost	10687202770000	Overtime-Night Shift	-	-	340	447	-107	-340
		TOTAL	-	110 986	4 271	11 089	-6 818	106 715
		GRAND TOTAL	7 345 741	7 345 741	476 779	447 003	29 777	6 868 962
		% SPENT	6%					

Monthly Budget Monitoring Report - August 2019

COMMUNITY SERVICES								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August	Available
<u>Social Services</u>								
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	11 879	2 479	9 401	4 901
Social Services	10399202740000	Overtime-Non Structured	45 450	45 450	8 024	-	8 024	37 426
Sub-total: Social Services			181 490	181 490	19 903	2 479	17 424	161 587
<u>Community Services</u>								
ENVIRONMENTAL HEALTH	10408202740000	Overtime-Non Structured	-	-	-	-	-	-
Cemetries	10042202740000	Overtime-Non Structured	210 800	210 800	18 542	21 508	-2 966	192 258
Parks & Gardens	10424202740000	Overtime-Non Structured	366 450	366 450	23 371	30 514	-7 144	343 079
Beach Areas	10246202740000	Overtime-Non Structured	260 030	260 030	17 596	11 469	6 127	242 434
Street Cleansing	10437202740000	Overtime-Non Structured	255 030	255 030	123 274	100 186	23 088	131 756
Public Toilets	10534202740000	Overtime-Non Structured	82 610	82 610	17 213	19 168	-1 954	65 397
Dumping Site	10602202740000	Overtime-Non Structured	102 280	102 280	36 814	42 747	-5 933	65 466
Refuse Removal	10770202740000	Overtime-Non Structured	4 467 950	4 467 950	261 987	278 040	-16 053	4 205 963
Refuse Removal	10770202770000	Overtime-Non Structured	-	-	-	-	-	-
Sub-total: Community Services			5 745 150	5 745 150	498 796	503 631	-4 835	5 246 354
Total for Directorate			5 926 640	5 926 640	518 699	506 110	12 589	5 407 941
		% SPENT	9%					

Monthly Budget Monitoring Report - August 2019

CORPORATE SERVICES								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	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	26 230
Civic Centre	10165202740000	Overtime-Non Structured	268 390	218 390	-	7 268	-7 268	218 390
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	35 440
Thembaletu 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	19 880
Human Resources	10440202740000	Overtime-Non Structured	-	-	-	8 908	-8 908	-
Maintenance	10291202740000	Overtime-Non Structured	95 460	95 460	7 670	10 256	-2 586	87 790
Fencing & Sidings	10356202740000	Overtime-Non Structured	4 590	4 590	-	5 599	-5 599	4 590
		TOTAL	499 600	449 600	7 670	41 605	-33 935	441 930
		% SPENT		2%				
CIVIL ENGINEERING SERVICES								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	Available
Sewerage Networks	10521202740000	Overtime-Non Structured	4 136 770	4 136 770	390 920	343 491	47 429	3 745 850
Water Contamination Control	10563202740000	Overtime-Non Structured	1 491 840	1 491 840	120 153	153 531	-33 377	1 371 687
Water Contamination Control	10563202750000	Overtime-Structured	135 060	135 060	8 884	23 918	-15 034	126 176
Water Contamination Control	10563202770000	Overtime-Night Shift	251 878	251 878	19 655	21 957	-2 302	232 223
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	4 460	7 917	-3 457	47 820
Streets & Storm Water	10686202740000	Overtime-Non Structured	1 306 990	1 306 990	107 074	117 159	-10 086	1 199 916
Water Purification	10835202740000	Overtime-Non Structured	1 132 730	1 132 730	87 607	87 979	-371	1 045 123
Water Purification	10835202750000	Overtime-Structured	278 820	278 820	25 879	31 778	-5 899	252 941
Water Purification	10835202770000	Overtime-Night Shift	332 021	332 021	31 973	27 736	4 237	300 048
Water Distribution	10848202740000	Overtime-Non Structured	3 253 230	3 253 230	422 502	365 144	57 357	2 830 728
		TOTAL	12 436 229	12 436 229	1 219 107	1 180 610	38 497	11 217 122
		% SPENT		10%				

Monthly Budget Monitoring Report - August 2019

ELECTROTECHNICAL SERVICES								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	Available
Electricity: Admin	10806202740000	Overtime-Non Structured	126 540	126 540	19 640	48 732	-29 092	106 900
Electricity: Distribution	10819202740000	Overtime-Non Structured	5 246 860	5 246 860	531 023	535 965	-4 942	4 715 837
Mechanical Workshop	10961202740000	Overtime-Non Structured	32 570	32 570	14 556	6 325	8 231	18 014
		TOTAL	5 405 970	5 405 970	565 219	591 022	-25 803	4 840 751
		% SPENT			10%			
FINANCIAL SERVICES								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	Available
Housing	10055202740000	Overtime-Non Structured	660	660	-	-	-	660
Credit Control	10233202740000	Overtime-Non Structured	3 930	3 930	-	23 657	-23 657	3 930
Stores	10330202740000	Overtime-Non Structured	19 570	19 570	1 845	8 797	-6 952	17 725
IT Services: Mainframe	10505202740000	Overtime-Non Structured	-	-	-1 004	1 459	-2 463	1 004
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	4 790	6 297	-1 507	-4 130
Creditors Section	10670202740000	Overtime-Non Structured	27 490	27 490	-	47 228	-47 228	27 490
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	5 240
		TOTAL	87 670	87 670	5 631	88 531	-82 899	82 039
		% SPENT			6%			
HUMAN SETTLEMENTS								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	Available
Housing Administration	10220202740000	Overtime-Non Structured	585 480	585 480	99 054	78 889	20 165	486 426
Support Services	10740202740000	Overtime-Non Structured	1 310	1 310	-	329	-329	1 310
		TOTAL	586 790	586 790	99 054	79 218	19 836	487 736
		% SPENT			17%			

Monthly Budget Monitoring Report - August 2019

PLANNING AND DEVELOPMENT								
Department Name	Vote number	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	July Actual	August Actual Current Year	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	August Actual Current Year	Available
DMA Administration	10014202740000	Overtime-Non Structured	28 630	28 630	-	1 530	-1 530	28 630
Office of the Executive Mayor	10576202740000	Overtime-Non Structured	3 930	3 930	13 641	2 482	11 159	-9 711
		TOTAL	32 560	32 560	13 641	4 012	9 629	18 919
		% SPENT	42%					
		GRAND TOTAL	32 350 840	32 300 840	2 905 802	2 938 111	-32 310	29 395 038
		% SPENT		9%				

Notes:

- An amount of R2 905 802 million has been paid out to date.
- The negative amounts in August is the correction of the overtime paid out in July which relates to June (previous financial year) – the expenditure was written back, through a journal, to reflect the expenditure in the correct financial year.
- Factors that influence overtime:
 - Planned and unplanned maintenance work that cannot be done during working hours; and
 - Meetings that are held after hours.

Monthly Budget Monitoring Report - August 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 - M02 August

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Receipts By Source															
Property rates	40 883	24 117	35 988	31 036	29 389	17 284	14 364	17 064	17 270	15 468	17 186	8 381	268 428	288 561	310 202
Service charges - electricity revenue	31 255	66 948	58 192	62 981	60 982	61 348	58 783	57 927	59 672	52 652	49 142	83 863	703 744	745 451	789 616
Service charges - water revenue	1 779	10 759	9 483	10 363	10 044	10 751	9 718	11 667	11 561	9 735	9 127	17 384	122 370	129 712	137 496
Service charges - sanitation revenue	8 973	9 050	10 859	8 190	1 147	6 277	6 069	6 880	7 244	6 834	7 800	17 656	96 979	105 274	114 223
Service charges - refuse	7 694	1 297	10 466	7 956	1 422	5 988	5 654	6 832	6 957	6 466	6 057	14 969	81 756	89 115	97 136
Rental of facilities and equipment	1 584	147	157	189	290	176	188	136	567	1 641	985	122	6 183	6 480	6 808
Interest earned - external investments	3 527	3 729	3 422	3 348	3 516	3 845	3 917	4 461	3 577	3 514	3 788	2 535	43 180	45 352	47 648
Interest earned - outstanding debtors	378	332	391	351	380	451	497	400	593	604	596	879	5 852	6 145	6 452
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	1 724	1 185	896	1 029	600	677	1 669	1 496	1 213	1 589	1 590	15 215	16 026	16 840
Licences and permits	305	254	256	33	465	269	503	167	281	361	304	318	3 516	3 695	3 872
Agency services	-	(886)	1 187	(125)	3 243	1 151	1 864	(206)	354	278	177	1 813	8 848	9 291	9 755
Transfer receipts - operating	20 990	1 749	7 074	8 311	131 063	33 739	48 481	10 658	110 438	130 178	-	108 745	611 427	582 326	564 505
Other revenue	7 204	15 941	12 211	16 833	15 302	15 388	6 121	15 302	15 103	9 946	16 144	7 527	153 023	205 497	218 423
Cash Receipts by Source	126 119	135 162	150 870	150 362	258 272	157 266	156 836	132 958	235 112	238 890	112 893	265 783	2 120 523	2 232 924	2 322 975
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	1 186	4 290	-	4 302	4 290	6 101	24 658	-	9 528	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	-	-	(837)	(133)	(180)	(58)	(77)	(267)	(46)	(27)	(22)	(415)	(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	135 162	150 033	151 415	262 383	157 207	161 061	136 980	241 167	263 521	112 871	420 616	2 318 535	2 423 801	2 486 068

Monthly Budget Monitoring Report - August 2019

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

WC044 George - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Payments by Type												-			
Employee related costs	39 933	38 126	44 339	43 962	67 918	44 141	47 776	43 055	45 324	46 014	49 523	60 268	570 381	609 529	656 298
Remuneration of councillors	1 864	1 872	1 675	1 715	1 699	1 712	1 771	2 681	2 059	1 911	1 916	1 897	22 773	24 367	26 073
Interest paid	-	1	-	-	-	18 343	-	-	-	-	-	17 800	36 144	33 816	34 260
Bulk purchases - Electricity	-	62 455	52 825	31 458	32 832	31 311	31 012	32 041	30 137	31 705	34 127	129 072	498 975	533 885	571 239
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	469	2 648	1 495	1 448	1 596	2 683	774	1 414	6 923	13 847	12 462	(3 903)	41 857	42 089	44 564
Contracted services	6 994	31 562	23 179	22 446	24 751	41 594	11 998	21 925	103 394	85 128	172 323	103 669	648 963	672 360	647 592
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1 002	-	1 712	3 064	6 540	9 116	7 484	3 770	332	5 800	8 391	22 239	69 450	91 968	100 716
General expenses	3 082	4 937	9 974	15 106	15 104	25 155	10 112	13 937	6 888	7 439	5 740	11 872	129 347	125 883	138 469
Cash Payments by Type	53 345	141 602	135 198	119 200	150 441	174 054	110 926	118 824	195 058	191 845	284 483	342 914	2 017 890	2 133 898	2 219 211
Other Cash Flows/Payments by Type															
Capital assets	4 530	1 800	12 929	21 164	27 742	33 129	8 626	51 646	21 908	68 861	40 686	51 287	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	143 402	148 127	140 364	178 183	226 862	119 552	170 470	216 967	260 706	325 169	430 651	2 404 177	2 561 516	2 626 764
NET INCREASE/(DECREASE) IN CASH HELD	82 395	(8 240)	1 906	11 052	84 199	(69 655)	41 509	(33 489)	24 201	2 815	(212 298)	(10 035)	(85 642)	(137 715)	(140 696)
Cash/cash equivalents at the month/year beginning:	562 604	644 999	636 759	638 664	649 716	733 915	664 260	705 769	672 280	696 481	699 295	486 997	562 604	476 962	339 247
Cash/cash equivalents at the month/year end:	644 999	636 759	638 664	649 716	733 915	664 260	705 769	672 280	696 481	699 295	486 997	476 962	476 962	339 247	198 551

Monthly Budget Monitoring Report - August 2019

2.8.9 Deviations – August 2019

Services / Goods	Awarded To	Amount	Vote / Job costing	Vote Description	Motivation	Other Supplier
Human Settlements						
Licence: Drawing Software	Micrographics	7 286.40	20160623016965	Furniture and Office equipment	Sole supplier	
	Total	7 286.40				
Community Services						
Wireless station at Refuse station	Canon	2 587.50	20190705045661	Communication	Impractical to follow the official procurement process. Canon is the current service provider.	
Hiring of Bulldozer for landfill site	Bosveld Vulstasie	195 500.00	20190705045641	Solid Waste Disposal	Exceptional case and impractical to follow the official procurement process. None of the suppliers on the annual tender had a bulldozer available.	
	Total	198 087.50				
Protection Services						
Lion Alcometers	Alco Safe	98 405.50	20190705044202	Machinery and Equipment	Sole supplier	
Zaba Street Cartoon strips	Graphy Media	40 800.00	20190705045648	Publicity and Marketing	Sole supplier	
	Total	139 205.50				

Monthly Budget Monitoring Report - August 2019

Civil Engineering Services						
Repair water purification system	Lasec SA	17 458.84	20170705033465	Maintenance of unspecified Assets	Sole supplier	
Repair RAS pump	Huber Technology	35 017.50	20160623018978	Maintenance of equipment	Sole supplier	
Repair actuated valve	Huber Technology	5 387.75	20160623018978	Maintenance of equipment	Sole supplier	
Repairs to Aerator Drivers	TGS Gear Services	69 241.40	20160623018978	Maintenance of equipment	Emergency	
Service pump	Huber Technology	4 462.00	20160623018978	Maintenance of equipment	Sole supplier	
	Total	131 567.49				
Electro-Technical Services						
SMART Streetlighting & Controls masterclass	Empire Conferencing and Training	17 227.00	20190301004194	Human Resources	Impossible to follow the official procurement process. Public course	
Remoulding of rubber wheel	Rubberman	5 796.00	20160623018978	Maintenance of equipment	Impractical to follow the official procurement process. Only supplier in the Southern Cape	
Allycad Maintenance fee	Civil Designer	21 407.25	20160701092011	Maintenance of equipment	Sole supplier	
Mastering Engineering & Construction contract	Chris Rees and Associate	34 496.55	20160623018170	HR Training	Impossible to follow the official procurement process. Public course.	
			20160323021201	Interns ISDG		

Monthly Budget Monitoring Report - August 2019

Spares and repairs to Areva and GL309 66KV circuit breakers	Actom High Voltage	182 941.74	20170705033364	Machinery and Equipment	Sole Supplier	
	Total	261 868.54				
Total value of deviations		738 015.43				

2.8.10 George Municipality: Charitable and Relief Fund

ABSA Cheque Account – 9149 5542 08

August 2019

DATE	BENEFICIARY	PURPOSE	CONTRIBUTIONS	DONATIONS	BALANCE R
August 2019		OPENING BALANCE			10 702.43
01 08 2019	Interest Received		27.47		
08 08 2019	Thembaletu High School	Catering - Soccer Tournament		-3 000.00	
08 08 2019	ABSA	Bank costs		-150.00	
19 08 2019	Holy Cross Primary School	Senior Choir Tour to Cape Town - C Williams		-2 100.00	
19 08 2019	ABSA	Bank costs		-150.00	
		CLOSING BALANCE			5 329.90

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 **August 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 13/09/2019