



Monthly Budget Monitoring Report April 2024



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Legislative framework

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

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

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

The MBRR highlights the format of the monthly budget statements.

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

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

Report to the Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of George Municipality's budget reflecting the particulars up until the end of April 2024.

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

Municipal Manager

15 May 2024

Recommendations

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

- (a) That Council notes the contents of this report and supporting documentations for April 2024.
- (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 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	1 023 043	3 579 931	3 065 058
Adjustment Budget	1 728 729	4 545 427	3 167 496
Plan to Date (SDBIP)	580 936	2 756 979	2 147 750
Actual	608 997	2 754 331	2 135 766
Orders / Shadows	135 735	0	49 289
Variance to SDBIP	28 061	-2 648	-11 984
% Variance to SDBIP	5%	0%	-1%
% of Adjusted budget 2023/24	35%	61%	67%
% of Adjusted budget 2023/24 including shadows	43%	N/A	69%

An adjustments budget was approved by Council during April 2024 which affect the budget as follows:

1. Capital Budget was increased by R459 288 204 to R1 728 729 492.
2. Operating income was increased by R498 670 424 to R4 545 428 084.
3. Operating expenditure was increased by R23 332 877 to R3 167 495 936.

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1.2.1 Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Property Rates	441 577 886	441 877 370	371 526 967	371 050 208	(476 759)	0%
	Reason for variance: <ul style="list-style-type: none"> There is a 15% or R47million increase in comparison to the to April 2023 (2023: R323 845 377) which is in line with the anticipated values of the general valuation roll. 					
Service Charges – Electricity	919 999 999	906 668 681	754 329 892	714 413 567	(39 916 325)	-5%
	Reason for variance: <ul style="list-style-type: none"> There is a 16% or R100 million increase in comparison to April 2023 (2023: R614 421 688) which is attributed to the annual tariff increase for ESKOM, market demand adjustments (battery storage etc) and the slightly lower levels of loadshedding recently in comparison to the same period last year. 					
Service Charges – Water	229 656 561	237 851 413	192 706 863	189 258 284	(3 448 579)	-2%
	Reason for variance: <ul style="list-style-type: none"> There is a 13% or R21 million increase in comparison to April 2023 (2023: R168 035 578) which is in line with the tariff increase. The emergency tariffs have been uplifted and will likely increase consumption. 					
Service Charges – Sewerage	165 693 080	166 997 000	144 318 242	135 762 379	(8 555 863)	-6%
Service Charges – Refuse Removal	156 469 520	157 348 010	128 868 999	127 600 176	(1 268 823)	-1%
Fines, Penalties and Forfeits	89 083 270	90 083 460	11 467 923	11 784 482	316 559	3%
	Reason for variance: <ul style="list-style-type: none"> There is a 13% increase in fines collected compared to April 2023 indicative that measures put in place to increase collection of outstanding fines is materialising although at a slow pace. 					

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Licences or permits	4 838 117	4 904 117	2 694 034	2 017 563	(676 471)	-25%
Income for Agency Services	19 734 020	19 734 020	13 675 276	12 665 902	(1 009 374)	-7%
Rent of Facilities and Equipment	5 231 360	5 071 360	3 943 445	3 716 405	(227 041)	-6%
Grants and Subsidies Received – Capital	462 093 890	1 315 946 060	379 479 618	369 802 462	(9 677 156)	-3%
	Reason for variance: <ul style="list-style-type: none"> • Capital grant revenue is recognized as and when expenditure takes place on the capital budget and timing of expenditure is affected by various factors including the roll-over applications. • An adjustments budget was passed during April 2024 that increased the budget due to additional grants that was gazetted. 					
Grants and Subsidies Received – Operating	635 582 098	731 740 000	563 040 542	601 782 530	38 741 988	7%
	Reason for variance: <ul style="list-style-type: none"> • Operating grant revenue is recognized as and when expenditure takes place on the operational budget. • An adjustments budget was passed during April 2024 that increased the budget due to additional grants that was gazetted. 					
Interest Earned – External Investments	42 414 834	57 414 834	46 119 179	61 945 212	15 826 033	34%
	Reason for variance: <ul style="list-style-type: none"> • More interest is being realised as surplus funds are being invested on a short-term basis. 					
Interest Earned – Outstanding Debtors	11 724 200	20 998 430	14 025 549	17 790 546	3 764 997	27%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	Reason for variance: <ul style="list-style-type: none"> Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and deposits due and payable to the municipality are collected and used to deliver services in the best interest of the community, residents, and customers, and in a financially sustainable manner. 					
Other Revenue	34 088 550	38 011 950	27 325 343	27 938 238	612 895	2%
	91 097 474	71 737 907	65 514 952	67 915 535	2 400 582	4%
GIPTN Fare Revenue	Reason for variance: <ul style="list-style-type: none"> Increase in revenue is due to the implementation of the Thembalethu routes that have been implemented. 					
	2 226 000	4 906 000	2 851 423	3 433 475	582 052	20%
Sale of Erven	Reason for variance: <ul style="list-style-type: none"> The sale of erven was more than anticipated for the financial year. 					
	30 610 035	36 326 065	35 102 017	35 465 596	363 579	1%
Development Charges	Reason for variance: <ul style="list-style-type: none"> More development charges were realised than anticipated, which is indicative of growth and development that takes place within George. 					
Gain on Disposal of PPE	237 810 407	237 810 407	(11 717)	(11 717)	-	0%
Total Revenue	3 579 931 301	4 545 427 084	2 756 978 547	2 754 330 843	(2 647 705)	0%
% of Annual Budget Billed	61%					

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1.2.2 Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Employee Related Costs	708 327 172	699 949 193	565 820 537	556 797 483	(9 023 054)	-2%
	Reason for variance: <ul style="list-style-type: none"> Variance is due to vacant budgeted post not filled to date. 					
Remuneration of Councillors	30 568 078	29 923 188	22 341 798	21 315 433	(1 026 365)	-5%
Contracted Services	694 978 057	795 996 564	525 262 316	532 926 145	7 663 829	1%
Bulk Purchases	707 250 400	696 200 400	521 868 935	519 926 847	(1 942 089)	0%
Operating Leases	4 208 334	5 280 507	3 463 231	3 366 085	(97 146)	-3%
	Reason for variance: <ul style="list-style-type: none"> Invoices for lease payments are paid one month in arrears. R36 236 is on order as 30 April 2024 					
Operational Cost	177 724 343	143 039 634	100 417 425	97 018 291	(3 399 134)	-3%
	Reason for variance: <ul style="list-style-type: none"> R6.8 million is on order as at 30 April 2024. 					
Depreciation & Amortisation	187 800 195	187 800 195	156 497 656	159 957 127	3 459 471	2%
Loss on Disposal of PPE	142 929 880	103 297 968	(568 867)	(723 667)	(154 800)	27%
Bad Debts	8 772 450	48 404 362	74 043 985	77 061 114	3 017 129	4%

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	Reason for variance: <ul style="list-style-type: none"> • Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and deposits due and payable to the municipality are collected and used to deliver services in the best interest of the community, residents, and customers; and, in a financially sustainable manner. • R47.5million was written off during August 2023 related to historical water losses at indigent households. 					
Transfers and Subsidies Paid	40 657 687	82 865 699	56 842 168	49 583 180	(7 258 988)	-13%
	321 453 777	334 350 223	104 828 477	101 605 550	(3 222 927)	-3%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> • R9.6 million is on order as 30 April 2024 					
Interest Expense	40 388 003	40 388 003	16 932 472	16 932 472	-	0%
Total Expenditure	3 065 058 376	3 167 495 936	2 147 750 136	2 135 766 061	(11 984 074)	-1%
% of Annual Budget Spent	67%					

1.2.3 Capital Expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Municipal Manager	110 000	94 061	47 321	70 465	-	75%	75%
Corporate Services	16 978 000	16 051 420	4 447 949	4 438 231	4 111 442	28%	53%
	Reasons for variance: <ul style="list-style-type: none"> Corporate Services planned to spend R4 447 949 by April 2024. Invoices to the amount of R4 438 231 was paid and R4 111 442 is on order. 						
Civil Engineering Services	636 472 033	1 439 362 744	465 375 207	469 864 380	52 100 667	33%	36%
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R465 375 207 by April 2024. Invoices to the amount of R469 864 380 was paid and R52 100 667 is on order. 						
Electrotechnical Services	260 705 762	169 849 184	51 403 274	68 968 995	61 583 415	41%	77%
	Reasons for variance: <ul style="list-style-type: none"> Electrotechnical Services planned to spend R51 403 274 by April 2024. Invoices to the amount of R61 583 415 was paid and R61 583 415 is on order. 						
Human Settlements, Planning and Development and Property Management	27 890 500	26 307 585	7 766 036	10 990 287	3 531 960	42%	55%
	Reasons for variance: <ul style="list-style-type: none"> Human Settlements, Planning and Development and Property Management planned to spend R7 766 036 by April 2024. Invoices to the amount of R10 990 287 was paid and R3 531 960 is on order. 						

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Community Services	77 899 283	74 077 498	49 304 668	52 176 050	14 117 683	70%	89%
	Reasons for variance: <ul style="list-style-type: none"> Community Services planned to spend R49 304 668 by April 2024. Invoices to the amount of R52 176 050 was paid and R14 117 683 is on order. 						
Financial Services	2 987 000	2 987 000	2 591 952	2 488 647	290 164	83%	93%
	Reasons for variance: <ul style="list-style-type: none"> Financial Services planned to spend R2 591 952 by April 2024. Invoices to the amount of R2 488 647 was paid and R290 164 is on order. 						
Total Budget	1 023 042 578	1 728 729 492	580 936 408	608 997 055	135 735 331	35%	43%
% of Annual Budget Spent				35%			

1.2.4 Top Ten Capital Projects

2	STREETS AND STORM WATER(SPECIFIC PROJECTS)	0.00	81 251 372.00	5 929 841.55	6 656 775.38	-726 933.83	-10.9	Various	There are 34 total projects of which 18 has been completed. Seven projects is in construction. One project's MOA is with SANRAL. Five projects is awaiting environmental approval. One project is in procurement stage. Two projects have been omitted whereby one no longer require restoration as the pumpstation has been decommissioned and the other is located on private property.	Environmental approval processes is causing a major delay.	The environmental approval process needs to run its course.
3	BALANCING DAM	15 000 000.00	48 273 500.00	1 407 709.36	11 814 266.77	-10 406 557.41	-88.1	Construction contract awarded for R 93,1m	Site handover done 29 April 24. Site establishment in process. Heavy plant to arrive in May 24.	Submission of correct Insurances by Contractor delayed commencement of construction.	Contractor now on site and will endeavour to expedite construction progress.
4	UPGRADING STORMWATER INFRASTRUCTURE(GEORGE SOUTH)	0.00	40 815 610.00	10 849 445.83	5 732 715.08	5 116 730.75	89.3	Construction contract R 40m (incl VAT)	Construction	Delay in commencement due to vetting of legal documents	regular engagements with the consultant and to ensure items are actioned as per the approved program
5	PIPEWORK REHABILITATION: GARDEN ROUTE DAM	21 478 750.00	30 568 794.00	17 438 973.62	14 574 684.27	2 864 289.35	19.7	Construction contract awarded for R 34,2m	Construction Stage	External cross connection had to be re-positioned and caused some delay	Construction now in full process.
6	NEW 20MVA TRANSFORMERS - GLENWOOD	25 000 000.00	25 000 000.00	3 584 334.96	2 457 123.76	1 127 211.20	45.9	-	Project is in construction	Adverse weather conditions caused delays.	Contractor will catch up on lost time.
7	UPGRADING OF MEUL STREET PUMPSTATION	15 000 000.00	23 911 577.00	7 732 581.46	10 591 230.17	-2 858 648.71	-27.0	Ptn 1 completion end May 2024; Ptn 2 award imminent with appeals ending 15 May 2024	Construction	No delays yet	None
8	THEMBALETHU EAST RESERVOIR, TOWER AND PUMP STATION	18 000 000.00	23 000 000.00	6 726 297.54	2 149 766.07	4 576 531.47	212.9	Construction contract awarded for R 106,6m	Construction	Non-municipal sewer found on site.	Temp tanks being installed and sewer will be relocated. Construction in process.
9	INSTALLATION OF SMART METERS	20 000 000.00	22 644 488.00	21 817 973.63	21 817 973.63	0.00	0.0	In progress, on programme	Project complete for the Financial Year	Of concern is failure of the water meters after installation	and the Consulting Engineer through contractual means of the GCC 2015
10	PACALTS DORP 14,5ML RESERVIOR AND 2,4ML WATER TOWER	35 196 000.00	22 000 000.00	5 474 085.76	8 909 521.95	-3 435 436.19	-38.6	Construction contract awarded for R 106,9m	Construction	Construction Permit was received on 18 April 24, which delayed commencement of construction.	Site Handover done on 19 Apr 24. Construction progressing well.
Totals		266 367 028.00	492 816 722.00	226 544 232.37	229 408 799.83	-2 864 567.46	-1.2				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)											

1.3 Financial Ratios

Liquidity Management								
				QUARTER 1 ENDING SEP 2023	QUARTER 2 ENDING DEC 2023	QUARTER 3 ENDING MAR 2023	APRIL 2024	
NORM								
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	1-3 months		1.99	2.02	3.79	4.17
				Cash and cash equivalents	500 988 650	334 866 922	1 254 888 558	693 888 054
				Unspent Conditional Grants	588 082 700	354 746 461	1 133 273 895	1 001 812 415
				Overdraft	-	-	-	-
				Short Term Investments	400 000 000	400 000 000	600 000 000	1 100 000 000
				Total Annual Operational Expenditure	471 421 113	1 127 972 735	1 711 771 518	1 899 471 486
The norm is 1-3 months. This ratio gives an indication on the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term, investment without collecting any additional revenue during that month. The ratio is within the norm								
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.44	1.47	1.47	1.57
				Current Assets	1 447 117 350	1 035 452 470	2 166 745 709	2 123 021 143
				Current Liabilities	1 002 102 792	704 957 304	1 477 474 568	1 352 056 351
This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets. In April 2024 the ratio is within the norm at 1.57								
Current Ratio adjusted for aged debtors	Current Assets less debtors older than 90 days / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.19	1.09	1.27	1.35
				Current Assets	1 447 117 350	1 035 452 470	2 166 745 709	2 123 021 143
				Debtors older than 90 days	257 178 598	269 753 651	291 755 344	299 474 833
				Current Liabilities	1 002 102 792	704 957 304	1 477 474 568	1 352 056 351
This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets excluding the historic debt older than 90 days (which is less likely to be recovered). In April 2024 the ratio is below the norm at 1.35								
Liquidity Ratio	Monetary Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.90	1.04	1.26	1.33
				Monetary Assets	900 988 650	734 866 922	1 854 888 558	1 793 888 054
				Current Liabilities	1 002 102 792	704 957 304	1 477 474 568	1 352 056 351
This ratio indicates the municipality's ability to pay its debts due within a year out of the monetary assets (cash). In April the ratio is below the norm at 1.33								

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Part 2: In-year budget statement tables

2.1 Table C1: Monthly budget Statement Summary

George Local Municipality - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	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	384 703	441 578	441 877	34 988	371 050	441 792	(70 742)	-16%	441 877
Service charges	1 296 512	1 454 149	1 446 140	123 322	1 148 181	1 446 320	(298 139)	-21%	1 446 140
Investment revenue	60 659	42 415	57 415	6 564	61 945	57 415	4 530	8%	57 415
Transfers and subsidies - Operational	643 726	635 102	731 260	97 553	601 167	662 766	(61 599)	-9%	731 260
Other own revenue	301 535	544 593	552 789	18 355	202 184	285 785	(83 601)	-29%	552 789
Total Revenue (excluding capital transfers and contributions)	2 687 134	3 117 837	3 229 481	280 783	2 384 528	2 894 078	(509 550)	-18%	3 229 481
Employee costs	647 282	708 327	699 678	56 227	556 079	669 390	(113 311)	-17%	699 678
Remuneration of Councillors	25 557	30 568	29 923	2 161	21 315	29 881	(8 565)	-29%	29 923
Depreciation and amortisation	184 929	187 804	187 804	19 107	159 957	156 491	3 466	2%	187 804
Interest	45 065	40 388	40 388	-	16 932	33 660	(16 728)	-50%	40 388
Inventory consumed and bulk purchases	729 898	1 028 704	1 030 611	61 646	621 532	986 106	(364 573)	-37%	1 030 611
Transfers and subsidies	43 556	40 658	82 866	1 664	49 583	68 743	(19 160)	-28%	82 866
Other expenditure	999 037	1 028 609	1 095 955	75 283	709 648	1 009 539	(299 891)	-30%	1 095 955
Total Expenditure	2 675 324	3 065 058	3 167 224	216 088	2 135 048	2 953 810	(818 762)	-28%	3 167 224
Surplus/(Deficit)	11 810	52 779	62 257	64 695	249 480	(59 731)	309 211	-518%	62 257
Transfers and subsidies - capital (monetary allocations)	401 435	462 094	1 315 946	55 822	369 802	1 098 668	(728 865)	-66%	1 315 946
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	413 245	514 873	1 378 203	120 517	619 282	1 038 936	(419 654)	-40%	1 378 203
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	413 245	514 873	1 378 203	120 517	619 282	1 038 936	(419 654)	-40%	1 378 203
Capital expenditure & funds sources									
Capital expenditure	722 909	1 023 043	1 728 729	89 126	608 997	1 213 049	(604 052)	-50%	1 728 729
Capital transfers recognised	200 796	397 578	1 210 628	50 980	328 971	722 051	(393 080)	-54%	1 210 628
Borrowing	234 206	376 685	294 504	24 181	163 425	283 232	(119 807)	-42%	294 504
Internally generated funds	(90 137)	248 780	223 597	13 965	116 601	207 767	(91 165)	-44%	223 597
Total sources of capital funds	344 865	1 023 043	1 728 729	89 126	608 997	1 213 049	(604 052)	-50%	1 728 729
Financial position									
Total current assets	1 073 761	741 250	493 784		2 123 021				493 784
Total non current assets	4 029 202	4 325 127	5 030 814		4 464 445				5 030 814
Total current liabilities	1 124 533	527 020	122 183		1 352 056				122 183
Total non current liabilities	178 250	945 713	945 713		793 045				945 713
Community wealth/Equity	3 817 624	3 593 644	4 456 702		4 442 365				4 456 702
Cash flows									
Net cash from (used) operating	5 075 707	686 563	1 143 693	27 310	1 361 289	985 085	(376 204)	-38%	1 143 693
Net cash from (used) investing	(677 094)	(1 023 043)	(1 723 929)	(89 126)	(608 997)	(780 801)	(171 804)	22%	(1 723 929)
Net cash from (used) financing	(17)	219 606	219 606	814	197 717	-	(197 717)		219 606
Cash/cash equivalents at the month/year end	4 991 129	475 659	231 903	-	1 793 888	796 817	(997 071)	-125%	483 249
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	153 403	21 250	17 306	16 025	14 948	13 666	63 043	191 792	491 433
Creditors Age Analysis									
Total Creditors	114 406	2 190	351	269	54	-	-	-	117 270

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2.2 Table C2: Monthly Operating Budget standard classification

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		876 094	519 326	540 466	43 836	456 306	536 633	(80 327)	-15%	540 466
Executive and council		31 720	4	4	-	5	4	1	17%	4
Finance and administration		844 374	519 321	540 462	43 836	456 301	536 629	(80 327)	-15%	540 462
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		90 477	150 505	150 457	2 481	29 637	129 436	(99 799)	-77%	150 457
Community and social services		15 847	22 922	22 687	1 128	13 043	20 795	(7 751)	-37%	22 687
Sport and recreation		1 537	17 427	12 735	385	5 518	10 614	(5 096)	-48%	12 735
Public safety		66 243	86 582	87 439	453	8 307	72 865	(64 559)	-89%	87 439
Housing		6 845	23 399	27 420	516	2 768	25 017	(22 249)	-89%	27 420
Health		4	175	175	-	1	146	(145)	-100%	175
<i>Economic and environmental services</i>		513 085	521 454	1 092 309	60 198	479 672	971 341	(491 668)	-51%	1 092 309
Planning and development		19 482	23 498	24 292	3 554	18 819	21 132	(2 313)	-11%	24 292
Road transport		493 600	497 932	1 067 877	56 644	460 752	950 071	(489 319)	-52%	1 067 877
Environmental protection		3	24	140	-	101	138	(37)	-27%	140
<i>Trading services</i>		1 608 682	2 388 040	2 761 811	230 072	1 788 567	2 355 017	(566 450)	-24%	2 761 811
Energy sources		844 666	979 286	984 420	88 451	784 988	973 884	(188 896)	-19%	984 420
Water management		317 024	884 915	1 014 865	68 391	515 295	688 766	(173 471)	-25%	1 014 865
Waste water management		241 429	303 074	540 312	44 712	286 608	480 795	(194 187)	-40%	540 312
Waste management		205 563	220 765	222 216	28 518	201 676	211 572	(9 896)	-5%	222 216
<i>Other</i>	4	232	606	383	17	148	319	(171)	-54%	383
Total Revenue - Functional	2	3 088 569	3 579 931	4 545 427	336 605	2 754 331	3 992 746	(1 238 415)	-31%	4 545 427
Expenditure - Functional										
<i>Governance and administration</i>		376 081	441 691	440 862	36 001	353 134	410 491	(57 357)	-14%	440 862
Executive and council		58 470	54 895	49 882	5 529	43 843	49 396	(5 553)	-11%	49 882
Finance and administration		309 895	378 770	381 278	29 364	294 883	351 260	(56 377)	-16%	381 278
Internal audit		7 716	8 026	9 701	1 108	14 407	9 835	4 573	46%	9 701
<i>Community and public safety</i>		294 841	316 368	308 615	17 940	189 852	286 008	(96 156)	-34%	308 615
Community and social services		41 382	56 188	52 650	3 989	41 812	50 621	(8 809)	-17%	52 650
Sport and recreation		40 350	42 512	45 190	3 164	30 208	40 660	(10 451)	-26%	45 190
Public safety		162 604	153 311	138 590	8 076	82 798	130 897	(48 099)	-37%	138 590
Housing		44 366	57 211	64 305	2 257	29 599	56 826	(27 227)	-48%	64 305
Health		6 140	7 145	7 880	454	5 435	7 005	(1 570)	-22%	7 880
<i>Economic and environmental services</i>		585 277	571 680	644 345	50 242	438 232	610 608	(172 376)	-28%	644 345
Planning and development		43 182	51 091	49 510	3 978	34 902	47 114	(12 212)	-26%	49 510
Road transport		538 135	515 929	588 299	45 384	399 416	557 560	(158 144)	-28%	588 299
Environmental protection		3 960	4 661	6 536	879	3 913	5 934	(2 021)	-34%	6 536
<i>Trading services</i>		1 400 119	1 714 401	1 754 159	109 536	1 139 339	1 629 085	(489 747)	-30%	1 754 159
Energy sources		701 226	858 820	833 708	59 100	573 513	820 675	(247 162)	-30%	833 708
Water management		248 481	443 433	487 650	18 075	229 960	430 994	(201 034)	-47%	487 650
Waste water management		322 469	287 808	298 130	21 923	230 081	258 381	(28 299)	-11%	298 130
Waste management		127 942	124 339	134 671	10 438	105 784	119 036	(13 251)	-11%	134 671
<i>Other</i>		19 006	20 919	19 243	2 369	14 492	17 663	(3 171)	-18%	19 243
Total Expenditure - Functional	3	2 675 324	3 065 058	3 167 224	216 088	2 135 048	2 953 855	(818 807)	-28%	3 167 224
Surplus/ (Deficit) for the year		413 245	514 873	1 378 203	120 517	619 283	1 038 891	(419 609)	-40%	1 378 203

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2.3 Table C3: Monthly Operating Budget Statement by vote

George Local Municipality - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	2022/23	Budget Year 2023/24							
	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 Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services	13 427	17 995	17 760	999	11 215	16 689	(5 474)	-32.8%	17 760
Vote 3 - Corporate Services	3 303	4 165	3 243	424	2 607	2 718	(111)	-4.1%	3 243
Vote 4 - Corporate Services	31 779	3 434	3 732	24	112	3 110	(2 998)	-96.4%	3 732
Vote 5 - Community Services	3 048	21 270	17 070	518	7 011	14 227	(7 216)	-50.7%	17 070
Vote 6 - Community Services	281 005	332 248	334 556	30 420	224 276	305 190	(80 913)	-26.5%	334 556
Vote 7 - Community Services	382	1 100	1 100	41	2 560	917	1 643	179.2%	1 100
Vote 8 - Civil Engineering Services	578 974	1 199 432	2 071 188	128 767	819 584	1 599 898	(780 314)	-48.8%	2 071 188
Vote 9 - Civil Engineering Services	453 891	464 790	529 478	39 614	427 513	501 392	(73 880)	-14.7%	529 478
Vote 10 - Electro-technical Services	845 656	981 561	986 526	88 592	786 400	975 990	(189 590)	-19.4%	986 526
Vote 11 - Financial Services	397 805	458 308	462 756	36 618	383 603	460 823	(77 219)	-16.8%	462 756
Vote 12 - Financial Services	436 577	44 288	59 289	6 929	63 929	58 977	4 952	8.4%	59 289
Vote 13 - Human Settlements, Planning and Development and Property Management	30 656	51 340	58 728	3 659	25 451	52 816	(27 365)	-51.8%	58 728
Total Revenue by Vote	3 076 501	3 579 931	4 545 427	336 606	2 754 261	3 992 746	(1 238 485)	-31.0%	4 545 427
Expenditure by Vote									
Vote 1 - Office of the Municipal Manager	25 314	28 709	28 884	1 941	21 203	26 922	(5 719)	-21.2%	28 884
Vote 2 - Corporate Services	55 936	73 920	68 131	4 304	46 495	64 956	(18 461)	-28.4%	68 131
Vote 3 - Corporate Services	34 850	46 805	50 054	3 963	35 505	45 959	(10 454)	-22.7%	50 054
Vote 4 - Corporate Services	97 979	96 483	92 777	7 886	60 225	87 776	(27 552)	-31.4%	92 777
Vote 5 - Community Services	67 002	72 559	75 672	6 011	55 490	69 321	(13 830)	-20.0%	75 672
Vote 6 - Community Services	300 382	297 362	301 887	20 565	207 103	279 752	(72 649)	-26.0%	301 887
Vote 7 - Community Services	1 015	980	1 568	121	1 293	1 537	(244)	-15.9%	1 568
Vote 8 - Civil Engineering Services	564 602	722 310	778 626	39 546	445 058	686 375	(241 317)	-35.2%	778 626
Vote 9 - Civil Engineering Services	499 506	499 692	570 016	44 247	387 559	540 290	(152 731)	-28.3%	570 016
Vote 10 - Electro-technical Services	793 495	926 511	896 935	67 176	666 986	876 700	(209 714)	-23.9%	896 935
Vote 11 - Financial Services	83 262	123 198	126 750	6 893	90 121	113 903	(23 782)	-20.9%	126 750
Vote 12 - Financial Services	47 414	56 965	57 102	4 275	40 895	50 803	(9 909)	-19.5%	57 102
Vote 13 - Human Settlements, Planning and Development and Property Management	101 268	119 565	118 821	9 158	77 105	109 516	(32 411)	-29.6%	118 821
Total Expenditure by Vote	2 672 025	3 065 058	3 167 224	216 088	2 135 036	2 953 810	(818 774)	-27.7%	3 167 224
Surplus/ (Deficit) for the year	404 476	514 873	1 378 203	120 519	619 225	1 038 936	(419 711)	-40.4%	1 378 203

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

George Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		1 527 027	1 692 433	1 701 564	145 261	1 380 303	1 689 036	(308 733)	-18%	1 701 564
Service charges - Electricity		785 777	916 429	903 644	77 292	711 915	903 475	(191 560)	-21%	903 644
Service charges - Water		211 953	218 058	227 636	19 725	177 322	227 985	(50 663)	-22%	227 636
Service charges - Waste Water Management		157 408	163 193	161 680	13 582	131 342	161 680	(30 338)	-19%	161 680
Service charges - Waste management		141 374	156 470	153 180	12 724	127 602	153 180	(25 578)	-17%	153 180
Sale of Goods and Rendering of Services		84 291	113 628	94 142	9 377	84 269	90 524	(6 255)	-7%	94 142
Agency services		14 539	19 734	19 734	1 294	12 666	16 445	(3 779)	-23%	19 734
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		17 093	11 724	20 998	1 954	17 791	20 930	(3 139)	-15%	20 998
Interest earned from Current and Non Current Assets		60 659	42 415	57 415	6 564	61 945	57 415	4 530	8%	57 415
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 215	5 231	5 071	219	3 716	4 332	(616)	-14%	5 071
Licence and permits		289	677	743	88	636	651	(15)	-2%	743
Operational Revenue		49 430	44 874	57 319	2 442	51 098	52 419	(1 321)	-3%	57 319
Non-Exchange Revenue		1 160 106	1 425 404	1 527 917	135 522	1 004 225	1 205 042	(200 817)	-17%	1 527 917
Property rates		384 703	441 578	441 877	34 988	371 050	441 792	(70 742)	-16%	441 877
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		73 157	89 083	90 083	1 084	11 784	75 334	(63 550)	-84%	90 083
Licence and permits		1 603	4 161	4 161	130	1 382	3 468	(2 087)	-60%	4 161
Transfer and subsidies - Operational		643 726	635 102	731 260	97 553	601 167	662 766	(61 599)	-9%	731 260
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		22 312	17 670	22 725	1 767	18 853	21 681	(2 828)	-13%	22 725
Gains on disposal of Assets		2 894	-	-	-	-	-	-	-	-
Other Gains		31 711	237 810	237 810	-	(12)	-	(12)	-	237 810
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 687 134	3 117 837	3 229 481	280 783	2 384 528	2 894 078	(509 550)	-18%	3 229 481
Expenditure By Type										
Employee related costs		647 282	708 327	699 678	56 227	556 079	669 390	(113 311)	-17%	699 678
Remuneration of councillors		25 557	30 568	29 923	2 161	21 315	29 881	(8 565)	-29%	29 923
Bulk purchases - electricity		598 225	707 250	696 200	51 755	519 927	696 200	(176 274)	-25%	696 200
Inventory consumed		131 673	321 454	334 410	9 891	101 606	289 905	(188 300)	-65%	334 410
Debt impairment		121 569	95 146	55 514	-	-	54 743	(54 743)	-100%	55 514
Depreciation and amortisation		184 929	187 804	187 804	19 107	159 957	156 491	3 466	2%	187 804
Interest		45 065	40 388	40 388	-	16 932	33 660	(16 728)	-50%	40 388
Contracted services		676 926	694 978	795 813	62 930	532 926	741 588	(208 662)	-28%	795 813
Transfers and subsidies		43 556	40 658	82 866	1 664	49 583	68 743	(19 160)	-28%	82 866
Irrecoverable debts written off		29 039	8 772	48 404	1 942	77 061	47 576	29 485	62%	48 404
Operational costs		165 394	181 933	148 443	10 410	100 384	125 815	(25 430)	-20%	148 443
Losses on Disposal of Assets		3 068	750	750	-	-	626	(626)	-100%	750
Other Losses		3 041	47 030	47 030	-	(724)	39 191	(39 915)	-102%	47 030
Total Expenditure		2 675 324	3 065 058	3 167 224	216 088	2 135 048	2 953 810	(818 762)	-28%	3 167 224
Surplus/(Deficit)		11 810	52 779	62 257	64 695	249 480	(59 731)	309 211	-518%	62 257
Transfers and subsidies - capital (monetary allocations)		401 435	462 094	1 315 946	55 822	369 802	1 098 668	(728 865)	-66%	1 315 946
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		413 245	514 873	1 378 203	120 517	619 282	1 038 936			1 378 203

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

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2.5 Table C5: Monthly Capital Budget Statement

George Local Municipality - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Office of the Municipal Manager	80	60	53	-	51	27	24	91%	53
Vote 2 - Corporate Services	534	6 150	5 301	333	396	4 715	(4 319)	-92%	5 301
Vote 3 - Corporate Services	-	850	970	152	156	850	(694)	-82%	970
Vote 4 - Corporate Services	21	510	881	-	18	819	(801)	-98%	881
Vote 5 - Community Services	5 685	4 100	7 008	(543)	3 567	6 338	(2 770)	-44%	7 008
Vote 6 - Community Services	12 049	30 630	23 199	(8 497)	18 269	22 132	(3 863)	-17%	23 199
Vote 7 - Community Services	1 095	-	-	-	-	-	-	-	-
Vote 8 - Civil Engineering Services	237 928	271 575	998 100	33 668	173 097	513 539	(340 442)	-66%	998 100
Vote 9 - Civil Engineering Services	-	42	42	-	29	42	(14)	-32%	42
Vote 10 - Electro-technical Services	54 755	141 590	71 424	3 127	30 723	66 084	(35 361)	-54%	71 424
Vote 11 - Financial Services	792	770	1 113	58	657	1 100	(442)	-40%	1 113
Vote 12 - Financial Services	595	1 250	1 847	143	1 817	1 390	427	31%	1 847
Vote 13 - Human Settlements, Planning and Development and Property Management	5 079	24 458	22 036	3 850	8 905	21 703	(12 798)	-59%	22 036
Total Capital Multi-year expenditure	318 614	481 985	1 131 973	32 292	237 685	638 738	(401 053)	-63%	1 131 973
Single Year expenditure appropriation									
Vote 1 - Office of the Municipal Manager	47	50	41	-	20	34	(14)	-42%	41
Vote 2 - Corporate Services	3 568	7 913	7 791	666	3 136	7 693	(4 557)	-59%	7 791
Vote 3 - Corporate Services	1 768	610	534	202	495	520	(25)	-5%	534
Vote 4 - Corporate Services	51	945	574	23	238	573	(334)	-58%	574
Vote 5 - Community Services	6 940	20 667	15 450	1 683	8 551	11 266	(2 715)	-24%	15 450
Vote 6 - Community Services	30 397	21 538	27 815	9 533	21 242	24 139	(2 897)	-12%	27 815
Vote 7 - Community Services	1 217	965	605	-	547	900	(353)	-39%	605
Vote 8 - Civil Engineering Services	233 840	359 238	440 825	37 912	296 499	431 559	(135 060)	-31%	440 825
Vote 9 - Civil Engineering Services	2 291	5 616	396	-	239	386	(146)	-38%	396
Vote 10 - Electro-technical Services	84 420	119 116	98 425	6 502	38 246	93 006	(54 760)	-59%	98 425
Vote 11 - Financial Services	862	167	27	-	14	25	(11)	-45%	27
Vote 12 - Financial Services	36 093	800	-	-	-	(67)	67	-100%	-
Vote 13 - Human Settlements, Planning and Development and Property Management	2 802	3 433	4 272	313	2 085	4 277	(2 192)	-51%	4 272
Total Capital single-year expenditure	404 295	541 057	596 757	56 834	371 312	574 311	(202 999)	-35%	596 757
Total Capital Expenditure	722 909	1 023 043	1 728 729	89 126	608 997	1 213 049	(604 052)	-50%	1 728 729

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2.6 Table C5: Monthly Capital Budget Statement (continue)

George Local Municipality - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital Expenditure - Functional Classification									
Governance and administration	308 363	10 310	8 185	446	3 930	7 266	(3 336)	-46%	8 185
Executive and council	(16 937)	-	-	-	-	-	-	-	-
Finance and administration	325 259	10 250	8 132	446	3 880	7 239	(3 360)	-46%	8 132
Internal audit	42	60	53	-	51	27	24	91%	53
Community and public safety	8 382	78 935	74 808	3 589	43 878	66 483	(22 605)	-34%	74 808
Community and social services	(22 123)	15 645	14 303	2 010	4 689	13 602	(8 913)	-66%	14 303
Sport and recreation	8 796	20 027	19 974	476	11 091	15 281	(4 190)	-27%	19 974
Public safety	18 972	34 680	35 028	985	24 412	32 039	(7 628)	-24%	35 028
Housing	2 303	7 309	4 124	111	3 092	4 202	(1 110)	-26%	4 124
Health	434	1 275	1 379	7	595	1 359	(764)	-56%	1 379
Economic and environmental services	121 488	120 560	740 124	15 388	100 368	257 363	(156 995)	-61%	740 124
Planning and development	5 283	20 657	22 432	3 974	8 271	22 335	(14 064)	-63%	22 432
Road transport	116 205	99 903	717 691	11 415	92 097	235 028	(142 931)	-61%	717 691
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	284 527	812 417	905 294	69 624	460 680	881 626	(420 946)	-48%	905 294
Energy sources	136 313	259 846	169 799	9 629	68 966	159 040	(90 074)	-57%	169 799
Water management	38 208	380 291	487 188	37 214	277 471	483 393	(205 922)	-43%	487 188
Waste water management	103 753	155 343	232 399	22 781	99 214	225 149	(125 936)	-56%	232 399
Waste management	6 252	16 938	15 907	-	15 029	14 043	986	7%	15 907
Other	148	820	319	78	141	311	(170)	-55%	319
Total Capital Expenditure - Functional Classification	722 909	1 023 043	1 728 729	89 126	608 997	1 213 049	(604 052)	-50%	1 728 729
Funded by:									
National Government	197 136	397 578	1 197 558	50 829	319 361	709 001	(389 640)	-55%	1 197 558
Provincial Government	2 793	-	13 071	151	9 610	13 050	(3 441)	-26%	13 071
District Municipality	867	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov									
Departm Agencies, Households, Non-profit Institutions, Private									
Enterprises, Public Corporatons, Higher Educ Institutions)									
Transfers recognised - capital	200 796	397 578	1 210 628	50 980	328 971	722 051	(393 080)	-54%	1 210 628
Borrowing	234 206	376 685	294 504	24 181	163 425	283 232	(119 807)	-42%	294 504
Internally generated funds	(90 137)	248 780	223 597	13 965	116 601	207 767	(91 165)	-44%	223 597
Total Capital Funding	344 865	1 023 043	1 728 729	89 126	608 997	1 213 049	(604 052)	-50%	1 728 729

2.7 Table C6: Monthly Budget Statement: Financial Position

George Local Municipality - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	843 876	473 532	231 903	1 793 888	231 903
Trade and other receivables from exchange transactions	80 247	60 168	82 432	146 130	82 432
Receivables from non-exchange transactions	11 548	54 057	39 472	19 163	39 472
Current portion of non-current receivables	1 811	1 731	1 731	1 049	1 731
Inventory	121 012	122 851	109 884	127 947	109 884
VAT	34 681	36 644	36 644	15 098	36 644
Other current assets	(19 414)	(7 734)	(8 282)	19 746	(8 282)
Total current assets	1 073 761	741 250	493 784	2 123 021	493 784
Non current assets					
Investment property	143 912	143 347	143 347	143 898	143 347
Property, plant and equipment	3 817 949	4 124 060	4 825 696	4 254 626	4 825 696
Biological assets	(1)	(1)	(1)		(1)
Heritage assets	4 236	4 236	4 236	4 236	4 236
Intangible assets	914	3 009	7 060	1 948	7 060
Trade and other receivables from exchange transactions	61 925	50 281	50 281	59 658	50 281
Non-current receivables from non-exchange transactions	267	195	195	79	195
Total non current assets	4 029 202	4 325 127	5 030 814	4 464 445	5 030 814
TOTAL ASSETS	5 102 963	5 066 377	5 524 598	6 587 466	5 524 598
LIABILITIES					
Current liabilities					
Financial liabilities	308 716	47 794	47 794	24 068	47 794
Consumer deposits	39 764	40 744	40 744	43 523	40 744
Trade and other payables from exchange transactions	228 702	219 567	213 774	163 654	213 774
Trade and other payables from non-exchange transactions	441 184	86 251	(312 792)	1 001 812	(312 792)
Provision	157 449	153 342	153 342	90 771	153 342
VAT	(51 282)	(20 678)	(20 678)	28 227	(20 678)
Total current liabilities	1 124 533	527 020	122 183	1 352 056	122 183
Non current liabilities					
Financial liabilities	(0)	743 068	743 068	477 886	743 068
Provision	1	-	-	-	-
Other non-current liabilities	178 249	202 645	202 645	315 159	202 645
Total non current liabilities	178 250	945 713	945 713	793 045	945 713
TOTAL LIABILITIES	1 302 783	1 472 733	1 067 896	2 145 101	1 067 896
NET ASSETS	3 800 180	3 593 644	4 456 702	4 442 365	4 456 702
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 650 694	3 472 087	4 335 145	4 406 635	4 335 145
Reserves and funds	166 930	121 557	121 557	35 729	121 557
TOTAL COMMUNITY WEALTH/EQUITY	3 817 624	3 593 644	4 456 702	4 442 365	4 456 702

Monthly Budget Monitoring Report - April 2024

2.8 Table C7: Monthly Budget Statement: Cash Flow

George Local Municipality - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2023/24								
		2022/23 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		7 154 537	422 503	424 233	34 998	368 228	353 567	14 661	4%	424 233
Service charges		192 527	1 465 211	1 465 400	92 415	923 804	1 221 167	(297 363)	-24%	1 465 400
Other revenue		136 822	187 078	194 473	548 652	4 756 621	177 749	4 578 872	2576%	194 473
Transfers and Subsidies - Operational		155 837	630 119	703 657	73 302	463 289	586 311	(123 022)	-21%	703 657
Transfers and Subsidies - Capital		91 500	459 142	936 623	-	941 462	775 024	166 438	21%	936 623
Interest		31 383	42 740	57 740	6 564	61 945	57 686	4 259	7%	57 740
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 686 899)	(2 483 403)	(2 601 607)	(728 620)	(6 137 127)	(2 168 006)	3 969 122	-183%	(2 601 607)
Interest		-	(36 827)	(36 827)	-	(16 932)	(18 413)	(1 481)	8%	(36 827)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		5 075 707	686 563	1 143 693	27 310	1 361 289	985 085	(376 204)	-38%	1 143 693
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	4 800	-	-	4 800	(4 800)	-100%	4 800
Decrease (increase) in non-current receivables		11 717	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(688 811)	(1 023 043)	(1 728 729)	(89 126)	(608 997)	(785 601)	(176 604)	22%	(1 728 729)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(677 094)	(1 023 043)	(1 723 929)	(89 126)	(608 997)	(780 801)	(171 804)	22%	(1 723 929)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	266 204	266 204	-	215 929	-	215 929	0%	266 204
Increase (decrease) in consumer deposits		(17)	-	-	814	4 478	-	4 478	0%	-
Payments										
Repayment of borrowing		-	(46 598)	(46 598)	-	(22 690)	-	22 690	0%	(46 598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(17)	219 606	219 606	814	197 717	-	(197 717)	0%	219 606
NET INCREASE/ (DECREASE) IN CASH HELD		4 398 596	(116 873)	(360 630)	(61 002)	950 009	204 284			(360 630)
Cash/cash equivalents at beginning:		592 533	592 533	592 533		843 879	592 533			843 879
Cash/cash equivalents at month/year end:		4 991 129	475 659	231 903		1 793 888	796 817			483 249

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 - April 2024

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of April 2024.

Cash and cash equivalents commitments - 30 April 2024	
	R'000
Cash and Cash Equivalents	1 793 888 054
Less: Ringfenced and Invested	1 375 440 769
Repayments of Loans - short term portion	24 068 029
Capital Replacement Reserve	57 129 869
Provision for Rehabilitation of Landfill Site	17 268 917
Compensation Provision - GIPTN Buy-ins and Buy Outs	23 054 248
Unspent External Loans	52 503 919
Unspent Conditional Grants	53 036 564
Housing Development Fund	34 485 161
Trade debtors - deposits	13 894 062
Investments	1 100 000 000
Working Capital	418 447 286

Financial problems or risks facing the municipality:

The working capital amounted to R418 million at the end of April 2024.

No financial problems or risks are facing the municipality currently. The municipality shows a healthy cash position.

2.9 Supporting documentation.

2.9.1 Table SC3: Debtors Age Analysis

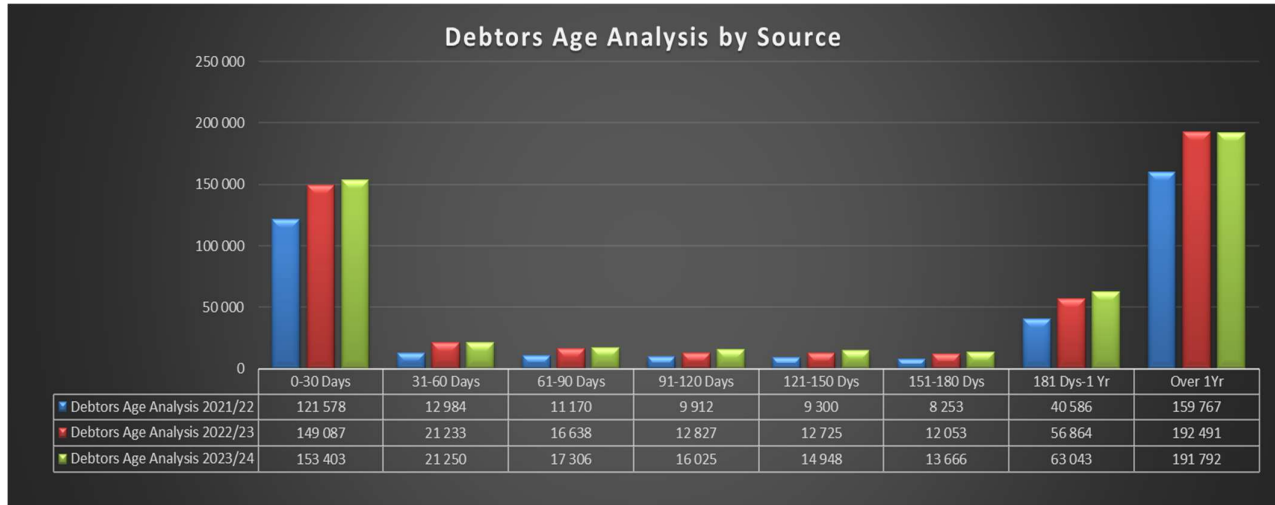
Description	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	37 179	7 617	6 556	5 400	5 850	4 844	21 277	58 462	147 184	95 832	1 458	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 262	3 639	2 563	2 170	1 580	1 449	5 958	8 346	79 968	19 504	76	-
Receivables from Non-exchange Transactions - Property Rates	31 548	2 394	1 724	1 363	1 151	967	5 280	17 070	61 497	25 831	66	-
Receivables from Exchange Transactions - Waste Water Management	21 490	3 393	3 038	2 740	2 593	2 485	12 148	35 215	83 100	55 180	442	-
Receivables from Exchange Transactions - Waste Management	20 592	3 248	2 965	2 684	2 538	2 432	11 988	32 295	78 742	51 937	440	-
Receivables from Exchange Transactions - Property Rental Debtors	47	9	6	5	2	2	31	128	229	168	-	-
Interest on Arrear Debtor Accounts	1 546	292	347	385	482	508	3 625	26 208	33 392	31 208	195	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 261)	659	107	1 278	753	979	2 737	14 069	7 322	19 816	8	-
Total By Income Source	153 403	21 250	17 306	16 025	14 948	13 666	63 043	191 792	491 433	299 475	2 684	-
2022/23 - totals only	149 087	21 233	16 638	12 827	12 725	12 053	56 864	192 491	473 920	286 961	4 861	-
2021/22 - totals only	121 578	12 984	11 170	9 912	9 300	8 253	40 586	159 767	373 550	227 818	2 450	-
Debtors Age Analysis By Customer Group												
Government	8 061	1 645	1 518	1 437	485	442	1 784	480	15 853	4 628	-	-
Commercial	49 148	2 158	1 057	635	641	525	3 881	14 944	72 988	20 626	-	-
Households	96 543	17 129	14 677	13 903	13 685	12 633	57 091	174 727	400 387	272 038	2 684	-
Other	(349)	318	54	49	138	67	288	1 642	2 205	2 183	-	-
Total By Customer Group	153 403	21 250	17 306	16 025	14 948	13 666	63 043	191 792	491 433	299 475	2 684	-

Monthly Budget Monitoring Report - April 2024

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

At the end of April 2024, an amount of R491 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R299 million outstanding for longer than 90 days.

The following graph compares the debtor's age analysis end of April 2024 to the same period last year:



Debtors Collection rate:

Debtors Collection Rate Calculation 2023/24								
Month	Gross Debtors Opening Balance	Billed Revenue	Gross Debtors Closing Balance	Bad Debts Written off	Cash Collected	Monthly Report	Quarterly Report	YTD
Jul-23	R 473 692 028.75	R 171 077 502.34	R 527 071 047.73	R 3 940 702.94	R 113 757 780.42	66.49%	91.51%	
Aug-23	R 527 071 047.73	R 156 575 425.33	R 478 512 535.01	R 48 613 358.35	R 156 520 579.70	99.96%		
Sep-23	R 478 512 535.01	R 159 906 194.06	R 455 296 919.07	R 7 223 158.52	R 175 898 651.48	110.00%		
Oct-23	R 455 296 919.07	R 144 281 051.59	R 444 604 283.96	R 4 455 859.55	R 150 517 827.15	104.32%	95.52%	
Nov-23	R 444 604 283.96	R 151 230 080.41	R 448 665 671.13	R 7 809 139.15	R 139 359 554.09	92.15%		
Dec-23	R 448 665 671.13	R 147 380 371.25	R 459 177 249.00	R 3 678 426.21	R 133 190 367.17	90.37%		
Jan-24	R 459 177 249.00	R 150 096 902.49	R 470 069 348.20	R 1 750 551.11	R 137 454 252.18	91.58%	93.13%	
Feb-24	R 470 069 348.20	R 150 127 215.22	R 476 820 588.06	R 1 932 929.54	R 141 443 045.82	94.22%		
Mar-24	R 476 820 588.06	R 151 984 907.50	R 483 413 672.79	R 3 130 895.91	R 142 260 926.86	93.60%		
Apr-24	R 483 413 672.79	R 151 745 086.08	R 491 433 164.32	R 2 374 797.80	R 141 350 796.75	93.15%		93.31%
May-24								
Jun-24								

The collection rate at the end of April 2024 was **93,31%**.

2.9.2 Table SC4: Creditors Age Analysis

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

George Local Municipality - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	Budget Year 2023/24									Prior year totals for chart (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	56 093	-	-	-	-	-	-	-	56 093	34 186
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 844	-	-	-	-	-	-	-	8 844	8 603
VAT (output less input)	-	-	-	-	-	-	-	-	-	2 918
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	0
Trade Creditors	49 469	2 190	351	269	54	-	-	-	52 334	37 582
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	114 406	2 190	351	269	54	-	-	-	117 270	83 289

. Reasons for creditors outstanding longer than 30 days:

- There are no disputes to be resolved.

2.9.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER															
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170020 INVESTMENT AMOUNT	428170021 INVESTMENT AMOUNT	428170025 AMOUNT RECEIVED	428170025-5 Balance of Investment	1/0000/100-000000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
Investments carried forward 30 June 2023															
41	91	03 04 2023	03 07 2023	8,800%	708763278-025	90582004	STB	200 000 000,00	-	200 000 000,00	-	96 438,36	03 07 2023	12 07 2023	Kwit. 0000175581
42	91	06 04 2023	06 07 2023	8,858%	1766000029	90582050	NEDBANK	100 000 000,00	-	100 000 000,00	-	121 342,47	06 07 2023	12 07 2023	Kwit 0000175580
43	90	20 04 2023	20 07 2023	8,900%	2081033668	90582536	ABSA	100 000 000,00	-	100 000 000,00	-	463 287,88	20 07 2023	21 07 2023	Kwit. 0000175899
Movement 1 July 2023 to 30 April 2024															
44	61	27 07 2023	26 09 2023	9,150%	708763278-026	90585947	STB	-	100 000 000,00	100 000 000,00	-	1 529 178,08	26 09 2023	28 09 2023	Kwit 0000178807
45	61	27 07 2023	27 09 2023	9,150%	76203604840	90585950	FNB	-	100 000 000,00	100 000 000,00	-	1 554 246,57	27 09 2023	28 09 2023	Kwit 0000178838
46	91	27 07 2023	26 10 2023	9,250%	708763278-027	90585948	STB	-	100 000 000,00	100 000 000,00	-	2 306 164,38	26 10 2023	30 10 2023	Kwit 0000180096
47	91	27 07 2023	27 10 2023	9,250%	76203604931	90585952	FNB	-	100 000 000,00	100 000 000,00	-	2 331 506,84	27 10 2023	30 10 2023	Kwit 0000180093
48	91	15 08 2023	15 11 2023	9,200%	76203788727	90588349	FNB	-	200 000 000,00	200 000 000,00	-	4 637 808,21	15 11 2023	16 11 2023	Kwit 0000180818
49	61	11 10 2023	11 12 2023	9,000%	76204251442	90588339	FNB	-	100 000 000,00	100 000 000,00	-	1 504 109,58	11 12 2023	12 12 2023	Kwit 0000181610
50	91	11 10 2023	11 01 2024	9,050%	76204251301	90588340	FNB	-	100 000 000,00	100 000 000,00	-	2 281 095,89	11 01 2024	12 01 2024	Kwit 0000182469
51	61	08 12 2023	07 02 2024	9,058%	03/7881061561	90590593	NED	-	100 000 000,00	100 000 000,00	-	1 513 468,49	07 02 2024	12 02 2024	Kwit 0000183373
52	90	08 12 2023	07 03 2024	9,230%	2081344948	90590594	ABSA	-	200 000 000,00	200 000 000,00	-	4 551 780,82	07 03 2024	08 03 2024	Kwit 0000184561
53	64	28 02 2024	02 05 2024	9,150%	03/7881061561	90592905	NED	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
54	90	28 02 2024	28 05 2024	9,220%	2081477557	90592906	ABSA	-	200 000 000,00	-	200 000 000,00	-	TBA	TBA	TBA
55	61	14 03 2024	14 05 2024	9,075%	708763278	90593345	STD	-	100 000 000,00	-	100 000 000,00	-	TBA	TBA	TBA
56	90	14 03 2024	14 06 2024	9,180%	2081501841	90593347	ABSA	-	200 000 000,00	-	200 000 000,00	-	TBA	TBA	TBA
57	91	08 04 2024	08 07 2024	9,190%	2081538864	90594248	ABSA	-	500 000 000,00	-	500 000 000,00	-	TBA	TBA	TBA
Balance as at 30 April 2024								400 000 000,00	2 200 000 000,00	1 500 000 000,00	1 100 000 000,00	22 890 427,37			

OPGESTEL DEUR: Thesno Ronnie  DATUM: 06.05.2024

GOEDGEKEUR DEUR: Carla Nell  DATUM: 06.05.2024

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

Monthly Budget Monitoring Report - April 2024

2.9.4 Table SC6: Transfers and grants receipts

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		354 703	371 567	399 255	-	366 825	368 048	(1 223)	-0.3%	399 255
Operational Revenue: General Revenue: Equitable Share		193 460	214 691	214 691	-	213 468	214 691	(1 223)	-0.6%	214 691
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 990	4 420	4 173	-	2 184	2 184	-		4 173
Infrastructure Skills Development Grant [Schedule 5B]		5 850	6 500	6 217	-	6 217	6 217	-		6 217
Local Government Financial Management Grant [Schedule 5B]		1 721	1 771	1 771	-	1 771	1 771	-		1 771
Neighbourhood Development Partnership Grant		-	5 000	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		750	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		148 029	139 185	168 403	-	139 185	139 185	-		168 403
Regional Bulk Infrastructure Grant		2 903	-	4 000	-	4 000	4 000	-		4 000
Integrated Urban Development Grant		-	2 024	1 035	-	2 024	2 024	-		1 035
Provincial Government:		251 100	256 844	319 819	67 960	302 080	303 353	(1 273)	-0.4%	319 819
Human Settlements Development Grant (Beneficiaries)		1 078	-	1 775	-	-	-	-		1 775
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		22 153	1 245	1 245	-	-	-	-		1 245
Community Library Service Grant		11 101	11 288	11 288	7 525	11 288	11 288	-		11 288
Community Development Workers (CDW) Operational Support Grant		94	94	94	-	94	94	-		94
George Integrated Public Transport Network Operations		214 811	228 868	288 868	60 000	288 868	288 868	-		288 868
Financial Management Capacity Building Grant		1 450	1 000	1 200	-	1 000	1 000	-		1 200
Thusong Services Centres Grant		-	150	150	-	150	150	-		150
Municipal Accreditation and Capacity Building Grant		412	491	491	-	245	245	-		491
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	12 000	13 000	-	-	-	-		13 000
Title Deeds Restoration Grant		-	1 708	1 708	435	435	1 708	(1 273)	-74.6%	1 708
District Municipality:		-	-	155	-	-	-	-		155
Community Safety Plan Initiatives		-	-	155	-	-	-	-		155
Total Operating Transfers and Grants	5	605 803	628 411	719 229	67 960	668 904	671 401	(2 496)	-0.4%	719 229
Capital Transfers and Grants										
National Government:		786 908	456 369	916 568	5 000	944 798	446 023	498 775	111.8%	916 568
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		38 036	6 346	6 346	-	6 346	5 000	1 346	26.9%	6 346
Municipal Infrastructure Grant [Schedule 5B]		44 758	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	5 000	5 000	5 000	5 000	-		5 000
Public Transport Infrastructure Grant [Schedule 5B]		89 071	5 638	481 420	-	510 638	5 638	505 000	8956.4%	481 420
Energy Efficiency and Demand Side Management Grant		2 500	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)		374 896	375 138	361 138	-	361 138	361 138	-		361 138
Water Services Infrastructure Grant [Schedule 5B]		-	3 820	3 820	-	3 820	3 820	-		3 820
Infrastructure Skills Development Grant [Schedule 5B]		150	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		237 497	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	65 427	58 844	-	57 856	65 427	(7 571)	-11.6%	58 844
Provincial Government:		15 840	750	892	142	892	892	-		892
Community Library Service Grant		820	-	-	-	-	-	-		-
Development of Sport and Recreation facilities		800	750	750	-	750	750	-		-
Emergency Municipal Load-Shedding Relief Grant		14 220	-	-	-	-	-	-		750
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		-	-	142	142	142	142	-		-
Total Capital Transfers and Grants	5	802 748	457 119	917 460	5 142	945 690	446 915	498 775	111.6%	917 460
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 408 551	1 085 530	1 636 689	73 102	1 614 594	1 118 316	496 279	44.4%	1 636 689

Monthly Budget Monitoring Report - April 2024

2.9.5 Table SC7 (1): Transfers and grants expenditure

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

Description	Ref	2022/23	Budget Year 2023/24							
		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:		336 525	373 590	400 290	65 184	319 708	322 389	(2 681)	-0.8%	400 290
Operational Revenue: General Revenue: Equitable Share		193 460	214 691	214 691	54 072	213 468	214 691	(1 223)	-0.6%	214 691
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 990	4 420	4 173	319	2 338	2 565	(227)	-8.9%	4 173
Infrastructure Skills Development Grant [Schedule 5B]		4 613	6 500	6 217	474	4 257	3 927	331	8.4%	6 217
Local Government Financial Management Grant [Schedule 5B]		1 721	1 771	1 771	287	1 379	1 224	156	12.7%	1 771
Neighbourhood Development Partnership Grant		-	5 000	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		131 087	139 185	168 403	10 032	98 265	99 983	(1 717)	-1.7%	168 403
Municipal Infrastructure Grant [Schedule 5B]		750	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		2 903	-	4 000	-	-	-	-	-	4 000
Integrated Urban Development Grant		-	2 024	1 035	-	-	-	-	-	1 035
Provincial Government:		250 089	256 844	319 819	30 464	273 966	274 143	(177)	-0.1%	319 819
Human Settlements Development Grant (Beneficiaries)		934	-	1 775	-	-	-	-	-	1 775
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		22 239	1 245	1 245	-	487	487	-	-	1 245
Community Library Service Grant		10 329	11 288	11 288	885	9 979	9 412	567	6.0%	11 288
Community Development Workers (CDW) Operational Support Grant		94	94	94	(5)	15	30	(15)	-50.2%	94
George Integrated Public Transport Network Operations		214 811	228 868	288 868	29 535	260 810	261 531	(721)	-0.3%	288 868
Financial Management Capacity Building Grant		738	1 000	1 200	27	818	792	25	3.2%	1 200
Thusong Services Centres Grant		-	150	150	2	129	139	(10)	-7.3%	150
Municipal Accreditation and Capacity Building Grant		275	491	491	-	122	204	(82)	-40.0%	491
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		671	12 000	13 000	21	1 215	1 194	21	1.8%	13 000
Title Deeds Restoration Grant		-	1 708	1 708	-	391	352	38	10.8%	1 708
District Municipality:		120	-	155	-	-	-	-	-	155
Community Safety Plan Initiatives		120	-	155	-	-	-	-	-	155
Total operating expenditure of Transfers and Grants:		586 734	630 434	720 264	95 648	593 674	596 531	(2 858)	-0.5%	720 264
Capital expenditure of Transfers and Grants										
National Government:		379 236	456 369	916 568	42 205	165 245	181 961	(16 716)	-9.2%	916 568
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		37 931	6 346	6 346	14	3 682	2 329	1 353	58.1%	6 346
Municipal Infrastructure Grant [Schedule 5B]		41 565	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	5 000	1 384	2 167	-	2 167	-	5 000
Energy Efficiency and Demand Side Management Grant		2 100	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		51 867	5 638	481 420	1 442	1 704	166	1 538	926.8%	481 420
Regional Bulk Infrastructure Grant (Schedule 5B)		237 108	375 138	361 138	34 041	121 408	145 039	(23 631)	-16.3%	361 138
Water Services Infrastructure Grant [Schedule 5B]		-	3 820	3 820	38	3 785	3 820	(35)	-0.9%	3 820
Infrastructure Skills Development Grant [Schedule 5B]		144	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		8 519	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	65 427	58 844	5 286	32 499	30 608	1 891	6.2%	58 844
Provincial Government:		1 686	750	892	106	109	27	83	310.4%	892
Community Library Service Grant		242	-	-	-	-	-	-	-	-
Community Development Workers Capital		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation facilities		97	750	750	-	3	3	-	-	750
Emergency Municipal Load-Shedding Relief Grant		1 348	-	-	-	-	-	-	-	-
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		-	-	142	106	106	23	83	353.7%	142
District Municipality:		998	-	-	-	-	-	-	-	-
JDMA - Microprise Facilities at Pacaltdorp		998	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants:		381 920	457 119	917 460	42 311	165 354	181 987	(16 633)	-9.1%	917 460
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		968 653	1 087 553	1 637 724	137 959	759 028	778 519	(19 491)	-2.5%	1 637 724

2.9.6 Table SC7 (2): Expenditure against approved Roll-overs

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

Description	Ref	Budget Year 2023/24				YTD Variance %
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	
R thousands						
EXPENDITURE						
Capital expenditure of Approved Roll-overs						
National Government:		384 869	14 971	199 565	(185 304)	-48.1%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		105	-	-	(105)	-100.0%
Municipal Infrastructure Grant [Schedule 5B]		1 960	26	1 960	(0)	0.0%
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		24 305	6 368	13 964	(10 341)	-42.5%
Regional Bulk Infrastructure Grant (Schedule 5B)		129 404	-	129 404	-	
Municipal Disaster Relief Grant		229 095	8 577	54 237	(174 858)	-76.3%
Municipal Emergency Housing Grant		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:		13 878	67	10 941	(2 936)	-21.2%
Development of Sport and Recreation facilities		693	-	-	(693)	-100.0%
Emergency Load Shedding Grant		12 872	67	10 941	(1 931)	-15.0%
Community Library Service Grant		312	-	-	(312)	-100.0%
Total capital expenditure of Approved Roll-overs		398 747	15 039	210 506	(188 240)	-47.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		398 747	15 039	210 506	(188 240)	-47.2%

Monthly Budget Monitoring Report - April 2024

2.9.7 Table SC8: Councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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		17 749	19 104	20 484	1 470	14 561	20 484	(5 923)	-29%	20 484
Pension and UIF Contributions		269	943	382	24	259	382	(123)	-32%	382
Medical Aid Contributions		271	501	245	19	177	245	(67)	-28%	245
Motor Vehicle Allowance		4 930	7 175	6 069	450	4 362	6 069	(1 707)	-28%	6 069
Cellphone Allowance		2 338	2 846	2 744	198	1 955	2 701	(746)	-28%	2 744
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		25 557	30 568	29 923	2 161	21 315	29 881	(8 565)	-29%	29 923
% increase	4		19.6%	17.1%						17.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 505	9 599	8 446	655	6 833	8 446	(1 613)	-19%	8 446
Pension and UIF Contributions		370	481	531	43	426	523	(98)	-19%	531
Medical Aid Contributions		224	244	136	8	116	136	(20)	-15%	136
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		522	1 734	1 457	837	837	1 215	(377)	-31%	1 457
Motor Vehicle Allowance		489	459	653	54	543	627	(84)	-13%	653
Cellphone Allowance		246	257	234	18	187	234	(47)	-20%	234
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		307	358	226	10	45	215	(171)	-79%	226
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 663	13 132	11 683	1 626	8 986	11 395	(2 410)	-21%	11 683
% increase	4		23.2%	9.6%						9.6%
Other Municipal Staff										
Basic Salaries and Wages		365 534	431 460	415 698	34 002	333 048	400 269	(67 221)	-17%	415 698
Pension and UIF Contributions		68 605	75 601	73 630	6 055	60 284	73 483	(13 199)	-18%	73 630
Medical Aid Contributions		25 503	36 901	38 636	4 189	31 042	38 570	(7 528)	-20%	38 636
Overtime		74 425	58 312	67 281	6 201	54 312	57 617	(3 305)	-6%	67 281
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		15 797	19 040	19 084	1 526	15 447	18 931	(3 484)	-18%	19 084
Cellphone Allowance		1 697	1 923	1 860	152	1 471	1 785	(313)	-18%	1 860
Housing Allowances		2 349	2 785	2 541	193	2 002	2 465	(463)	-19%	2 541
Other benefits and allowances		47 401	47 080	47 032	1 349	42 863	46 389	(3 526)	-8%	47 032
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	3 251	3 379	508	4 038	2 795	1 243	44%	3 379
Post-retirement benefit obligations	2	35 308	18 842	18 854	426	2 585	15 690	(13 105)	-84%	18 854
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		636 619	695 195	687 995	54 601	547 094	657 995	(110 901)	-17%	687 995
% increase	4		9.2%	8.1%						8.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		672 838	738 895	729 601	58 388	577 395	699 271	(121 876)	-17%	729 601
% increase	4		9.8%	8.4%						8.4%
TOTAL MANAGERS AND STAFF		647 282	708 327	699 678	56 227	556 079	669 390	(113 311)	-17%	699 678

Monthly Budget Monitoring Report - April 2024

2.9.8 Overtime table per department

Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Available	% Budget Spent
HUMAN SETTLEMENTS, PLANNING AND PROPERTY MANAGEMENT						
MAINTENANCE	Overtime: Non-Structured	200 000	200 000	189 541	10 459	94.77%
HOUSING ADMINISTRATION	Overtime: Non-Structured	232 290	232 290	80 778	151 512	34.77%
	TOTAL	488 550	432 290	270 320	161 970	62.53%
	% SPENT			63%		
COMMUNITY SERVICES						
Community Services						
SECRETARIAT COMMUNITY SERVICES	Overtime: Non-Structured	114 550	84 550	76 756	7 794	90.78%
SWIMMING POOL	Overtime: Non-Structured	1 970	30 000	20 287	9 713	67.62%
SPORT MAINTENANCE	Overtime: Non-Structured	30 920	255 920	186 003	69 917	72.68%
CUSTOMER RELATIONS MANAGEMENT	Overtime: Non-Structured	10 530	20 000	7 345	12 655	36.73%
REFUSE REMOVAL	Overtime: Non-Structured	4 930 350	4 283 350	3 255 340	1 028 010	76.00%
STREET CLEANING	Overtime: Non-Structured	700 850	1 300 850	1 294 438	6 412	99.51%
PUBLIC TOILETS	Overtime: Non-Structured	348 950	348 950	147 624	201 326	42.31%
LANDFILL SITE	Overtime: Non-Structured	233 030	233 030	207 835	25 195	89.19%
CEMETERIES	Overtime: Non-Structured	152 690	492 690	508 718	-16 028	103.25%
WILDERNESS AND VICTORIA BAY RECREATION	Overtime: Non-Structured	392 370	592 370	543 559	48 811	91.76%
PARKS	Overtime: Non-Structured	313 510	913 510	761 969	151 541	83.41%
Sub-total: Community Services		7 229 720	8 555 220	7 009 874	1 545 346	81.94%
Protection Services						
VEHICLE TESTING STATION	Overtime: Non-Structured	34 400	34 400	22 772	11 628	66.20%
SECURITY SERVICES	Overtime: Non-Structured	1 617 840	3 047 840	2 589 897	457 943	84.97%
TRAFFIC SERVICES	Overtime: Non-Structured	143 980	203 980	213 374	-9 394	104.61%
FIRE SERVICES	Overtime: Non-Structured	403 330	953 330	735 234	218 096	77.12%
MOTOR VEHICLE REGISTRATION	Overtime: Non-Structured	303 900	303 900	157 102	146 798	51.70%
LAW ENFORCEMENT	Overtime: Non-Structured	1 070 000	1 670 000	1 087 978	582 022	65.15%

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Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Available	% Budget Spent
TRAFFIC LAW ENFORCEMENT	Overtime: Non-Structured	4 982 040	5 397 040	4 126 032	1 271 008	76.45%
FIRE SERVICES	Overtime: Structured	878 530	878 530	856 493	22 037	97.49%
TRAFFIC LAW ENFORCEMENT	Overtime: Night Shift	155 990	205 000	193 701	11 299	94.49%
FIRE SERVICES	Overtime: Night Shift	1 943 370	1 943 370	1 605 212	338 158	82.60%
SECURITY SERVICES	Overtime: Night Shift	109 900	109 900	110 166	-266	100.24%
Sub-total: Protection Services		11 643 280	14 747 290	11 697 959	3 049 331	79.32%
Total for Directorate		18 873 000	23 302 510	18 707 834	4 594 676	80.28%
	% SPENT			80.28%		
ELECTROTECHNICAL SERVICES						
FLEET MANAGEMENT	Overtime: Non-Structured	158 080	264 080	214 253	49 827	81.13%
SECRETARIAT ELECTROTECHNICAL SERVICES	Overtime: Non-Structured	160 500	360 500	252 142	108 358	69.94%
DISTRIBUTION	Overtime: Non-Structured	6 925 040	7 825 040	7 022 453	802 587	89.74%
	TOTAL	7 243 620	8 449 620	7 488 847	960 773	88.63%
	% SPENT			89%		
CORPORATE SERVICES						
SOCIAL SERVICES	Overtime: Non-Structured	8 070	8 070	16 850	-8 780	208.80%
THEMBALETHU HALL	Overtime: Non-Structured	4 060	-	-	-	0.00%
SECRETARIAL/ COMMITTEE SERVICES	Overtime: Non-Structured	7 530	-	-	-	0.00%
BLANCO HALL	Overtime: Non-Structured	5 500	-	-	-	0.00%
DMA AREA	Overtime: Non-Structured	51 430	51 430	76 855	-25 425	149.44%
OFFICE OF THE EXECUTIVE MAYOR	Overtime: Non-Structured	1 200	-	-	-	0.00%
CONVILLE HALL	Overtime: Non-Structured	5 800	5 800	3 520	2 280	60.69%
CIVIC CENTRE	Overtime: Non-Structured	10 700	60 700	48 303	12 397	79.58%
	TOTAL	94 290	126 000	145 528	-19 528	115.50%
	% SPENT			115%		

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Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Available	% Budget Spent
CIVIL ENGINEERING SERVICES						
GIPTN - Auxillary cost	Overtime: Non-Structured	5 990	-	-	-	0.00%
GIPTN - Auxillary cost	Overtime: Structured	-	200 000	-	200 000	0.00%
SECRETARIAT CIVIL ENGINEERING SERVICES	Overtime: Non-Structured	35 210	20 210	8 055	12 155	39.86%
SCIENTIFIC SERVICES	Overtime: Non-Structured	22 250	27 650	27 634	16	99.94%
STORM WATER AND STORES	Overtime: Non-Structured	1 605 000	1 605 000	1 499 765	105 235	93.44%
WATER TREATMENT	Overtime: Non-Structured	1 915 970	1 915 970	1 887 009	28 961	98.49%
WATER DISTRIBUTION	Overtime: Non-Structured	5 572 520	5 572 520	4 359 441	1 213 079	78.23%
WATER AND SANITATION PROJECTS	Overtime: Non-Structured	1 460 470	1 785 470	1 291 820	493 650	72.35%
WASTE WATER NETWORKS	Overtime: Non-Structured	5 645 310	6 373 540	5 048 291	1 325 249	79.21%
MECHANICAL ENGINEERING SERVICES	Overtime: Non-Structured	320 250	1 020 250	756 694	263 556	74.17%
WATER AND SANITATION PROJECTS	Overtime: Structured	348 790	333 790	300 669	33 121	90.08%
WATER TREATMENT	Overtime: Structured	436 480	436 480	370 002	66 478	84.77%
WATER AND SANITATION PROJECTS	Overtime: Night Shift	334 530	364 530	271 724	92 806	74.54%
WATER TREATMENT	Overtime: Night Shift	419 570	419 570	366 064	53 506	87.25%
	TOTAL	18 122 340	20 074 980	16 187 169	3 887 811	80.63%
	% SPENT			81%		
FINANCIAL SERVICES						
IT SERVICES NETWORK	Overtime: Non-Structured	6 500	6 500	5 254	1 246	80.83%
LOGISTICS (STORES)	Overtime: Non-Structured	48 640	48 640	46 810	1 830	96.24%
CREDIT CONTROL	Overtime: Non-Structured	72 730	146 730	86 845	59 885	59.19%
BILLING AND CLIENT SERVICES	Overtime: Non-Structured	87 510	67 510	41 468	26 042	61.42%
CREDITORS & CHEQUE ADMINISTRATION	Overtime: Non-Structured	21 200	81 200	22 437	58 763	27.63%
VALUATIONS	Overtime: Non-Structured	-	9 000	8 805	195	97.84%
PAYROLL ADMINISTRATION	Overtime: Non-Structured	7 430	7 430	577	6 853	7.76%
	TOTAL	244 010	367 010	212 196	154 814	57.82%
	% SPENT			58%		

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Department Name	Item Name	Original Budget	Adjusted Budget	Year-to-date Actual	Available	% Budget Spent
MUNICIPAL MANAGER						
Office of the Municipal Manager	Overtime: Non-Structured	4 310	-	-	-	0.00%
	TOTAL	4 310	-	-	-	0.00%
	% SPENT			0%		
	GRAND TOTAL	45 070 120	52 752 410	43 011 894	9 740 516	81.54%
	% SPENT			81.54%		

Notes: An amount of **R43 011 894** has been paid out to date, which constitutes **81.54%** of the overtime budget.

Monthly Budget Monitoring Report - April 2024

2.9.9 List of Deviations – April 2024

Directorate	Services/Goods	Awarded To	Amount (R)	Vote/ Job Costing	Vote Description	Reason	Othe Suppliers
Community Safety	Collection of green bags	Henque Waste	716 330.22	20220703042918	Haulage	Impossible to follow the official procurement process.The tender for the collection for green bags still in process.	
Community Safety	Repairs to heat pump	Electrical Pro	2 750.51	20220703045696	Recreational Facilities	Impossible to follow the official procurement process.Electrical Pro was the only supplier to attend to the fault immediately.	
Civil Engineering Services	Maintenance for TLB	Bell Equipment Sales	78 799.15	20240224032568	Sanitation Infrastructure	Impossible to follow the official procurement process. Bell SA being the sole supplier of Bell equipment in SA.	
Electro-Technical Services	AllyCad Software	Civil Designer SA	32 416.20	20190705043734	Computer Software	Impossible to follow the official procurement process.Civil Designer is the sole distributor of AllyCad software.	
Electro-Technical Services	Supply of fuel	South Cape Pretoleum	Rates	20160623022608	Inventory	Impossible to follow the official procurement process.New tender in process.	

Monthly Budget Monitoring Report - April 2024

Directorate	Services/Goods	Awarded To	Amount (R)	Vote/ Job Costing	Vote Description	Reason	Othe Suppliers
Electro-Technical Services	Address critical issues of non - compliance with the Occupational Health and Safety Act.	OHS Inc	24 500.00	20240128974234	Occupational Health and Safety	Impossible to follow the official procurement process, The Department of Labours findings need to be resolved within the mandated timeline of 60 days.	
Electro-Technical Services	Electrical Material	Ideal Lightning & Electrical	10 792.62	20240128974234	Occupational Health and Safety	Impossible to follow the official procurement process, The Department of Labours findings need to be resolved within the mandated timeline of 60 days.	
Electro-Technical Services	Testing and issue of COC Certificate	GK Power Projects	27 000.00	2040128974234	Occupational Health and Safety	Impossible to follow the official procurement process, The Department of Labours findings need to be resolved within the mandated timeline of 60 days.	
		TOTAL	892 588.70				

2.9.10 George Municipality: Charitable and Relief Fund



Statement Enquiry

BIO CASE 28306019



Thu, 9 May, 2024 at 12:51:24 PM

Account 9149554208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND

Branch MIDLANDS PUBLIC SECTOR

Start Date 20240401 End Date 20240430

Entry

Event No	Date	Description	Site	Amount	Balance
00	240401	BALANCE B/FORWARD		0.00	6168.14
1183	240401	CREDIT INTEREST	EC PUBL SE	27.50	6195.64

2.9.11 Summary of Equitable Share

National Allocations	
Grant Description	BUDGET 2023/24
Equitable Share (Gazetted allocation)	R214 691 000
Operational Projects	
COST OF FREE BASIC SERVICES: Water	43 725 120
COST OF FREE BASIC SERVICES:Sewerage	52 173 940
COST OF FREE BASIC SERVICES:Refuse removal	48 881 880
COST OF FREE BASIC SERVICES:Electricity	30 632 940
PROPERTY RATES REBATE: INDIGENT OWNERS	11 430 520
DMA allocation - salaries	12 136 950
Roads Maintenance - DMA	2 100 000
Water Network Maintenance - DMA	2 000 000
Water leakages - Materials and Supplies	700 000
Water leakages - Hire Charges	250 000
Audit and Social assessments	0
Electricity Prepaid meter: Meters - Unplanned - M&R Meters	2 100 000
Electricity Prepaid meter: Operational Cost:Indigent Relief	1 050 000
Sewerage blockages	525 000
Sewerage blockages	1 373 400
Community Development - Social Development Program	1 000 000
Community Development - Feeding/Nutritional Scheme	1 500 000
Eskom - 50kw	0
Chemical Toilets	8 000 000
Indigent Relief	1 050 000
Maintenance of Unspecified Assets	250 000
Total	R220 879 750

QUALITY CERTIFICATE

I, **Dr Michele Gratz**, the municipal manager of **GEORGE MUNICIPALITY** (name of municipality), hereby certify that –

(mark as appropriate)

The monthly budget statement

For the month of **April 2024** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Dr Michele Gratz**

Municipal Manager of **GEORGE WC044** (name and demarcation of municipality)

Signature.....

Date ..14/05/2024.....