



Monthly Budget Monitoring Report August 2024

Monthly Budget Monitoring Report - August 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 August 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.

Acting Municipal Manager

12 September 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 August 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	1 224 724	3 941 996	3 501 713
Adjustment Budget	1 333 078	3 941 996	3 501 713
Plan to Date (SDBIP)	161 018	554 320	340 263
Actual	116 166	637 034	314 134
Orders / Shadows	86 950	0	60 926
Variance to SDBIP	-44 852	82 714	-26 129
% Variance to SDBIP	27%	15%	-8%
% of Adjusted budget 2024/25	9%	16%	9%
% of Adjusted budget 2024/25 including shadows	15%	N/A	11%

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	480 506 360	480 506 360	101 498 486	99 500 618	(1 997 868)	-2%
Service Charges – Electricity	1 128 511 122	1 128 511 122	154 072 735	159 971 520	5 898 785	4%
	Reason for variance: <ul style="list-style-type: none"> There is a 30% or R36.5 million increase in comparison to August 2023 (2023: R123 373 415) which is attributed to the annual tariff increase for ESKOM, market demand adjustments (battery storage etc) and no recent loadshedding in comparison to the same period last year. 					
Service Charges – Water	256 130 616	256 130 616	23 648 331	19 345 155	(4 303 176)	-18%
	Reason for variance: <ul style="list-style-type: none"> There is a -12% or -R2.6 million decrease in comparison to August 2023 (2023: R21 973 523) attributable to lower consumption over the period as water restrictions are still in place. The emergency tariffs have been uplifted. 					
Service Charges – Sewerage	177 016 820	177 016 820	29 817 606	31 295 060	1 477 454	5%
	Reason for variance: <ul style="list-style-type: none"> There is a 11% or R3.1 million increase in comparison to August 2023 (2023: R28 129 817) which is attributed to the annual tariff increases and the expansion and development in the area. 					
Service Charges – Refuse Removal	166 788 890	166 788 890	28 397 072	28 629 320	232 248	1%
Fines, Penalties and Forfeits	92 960 590	92 960 590	2 107 718	2 263 117	155 399	7%
	Reason for variance: <ul style="list-style-type: none"> There is a 12% increase in comparison to August 2023 (2023: R2 021 471). More fines were issued during the period as compared to the previous year. 					

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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	5 149 260	5 149 260	678 019	629 722	(48 297)	-7%
Income for Agency Services	20 720 720	20 720 720	13 826 422	3 967 765	(9 858 657)	-71%
	Reason for variance: <ul style="list-style-type: none"> The expenditure journal for the Department of Transport had not been processed by month end. 					
Rent of Facilities and Equipment	5 324 940	5 324 940	2 262 807	2 995 936	733 129	32%
	Reason for variance: <ul style="list-style-type: none"> The Debit raising for Operating lease contracts for the year was processed. Projections need to be amended. 					
Grants and Subsidies Received – Capital	387 488 794	387 488 794	16 688 324	108 928 819	92 240 496	553%
	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. 					
Grants and Subsidies Received – Operating	697 682 726	697 682 726	129 028 558	133 642 201	4 613 643	4%
Interest Earned – External Investments	59 978 300	59 978 300	6 544 901	15 177 143	8 632 242	132%
	Reason for variance <ul style="list-style-type: none"> The SDBIP projections need to be amended to ensure closer alignment. More interest is received due to surplus funds that is available to be invested on a short-term. This revenue will be reviewed during the mid-year assessment. 					
Interest Earned – Outstanding Debtors	22 254 980	22 254 980	3 763 370	4 077 194	313 824	8%

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Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Other Revenue	39 815 850	39 815 850	4 811 439	6 105 788	1 294 348	27%
GIPTN Fare Revenue	113 672 581	113 672 581	18 430 569	14 507 998	(3 922 570)	-21%
Sale of Erven	4 906 000	4 906 000	2 602 953	114 660	(2 488 293)	-96%
	Reason for variance <ul style="list-style-type: none"> • The sale of erven was significantly less than anticipated for the current month. Budget will be reviewed. 					
Development Charges	38 142 370	38 142 370	16 153 016	5 892 129	(10 260 887)	-64%
	Reason for variance <ul style="list-style-type: none"> • There was a decrease in development charges realised than anticipated, which is attributable to the delays experienced with the planning and development unit in approving building plans. 					
Gain on Disposal of PPE	244 944 719	244 944 719	(12 068)	(10 276)	1 792	0%
Total Revenue	3 941 995 638	3 941 995 638	554 320 259	637 033 869	82 713 610	15%
% of Annual Budget Billed	16%					

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	823 626 328	826 668 323	117 418 696	98 531 890	(18 886 806)	-16%
	Reason for variance: <ul style="list-style-type: none"> Variance is due to vacant budgeted post not filled to date. 					
Remuneration of Councillors	31 120 110	31 120 110	3 149 136	4 276 515	1 127 378	36%
Contracted Services	827 577 183	822 094 483	54 839 116	35 341 684	(19 497 432)	-36%
	Reason for variance: <ul style="list-style-type: none"> The payment to the Vehicle Operating Company (VOC) is done is a month in arrears. Projections will need to be reviewed to ensure that the expenditure pattern is considered. 					
Bulk Purchases	784 617 850	784 617 850	95 641 081	110 590 302	14 949 221	16%
	Reason for variance: <ul style="list-style-type: none"> This can be linked to the rise in bulk purchases of electricity as a result of the period's reduction in load shedding, which results in the increase in demand for electricity consumption. 					
Operating Leases	4 685 436	4 702 436	353 542	402 207	48 665	14%
	Reason for variance: <ul style="list-style-type: none"> Invoices for lease payments are paid one month in arrears. R186 864 is on order as at 31 August 2024. 					
Operational Cost	151 156 171	151 678 011	13 972 142	18 262 589	4 290 448	31%

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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"> R12.4 million is on order as of 31 August 2024. 					
Depreciation & Amortisation	205 288 314	205 288 314	35 105 430	34 214 719	(890 711)	-3%
Loss on Disposal of PPE	150 016 591	150 016 591	-	(234 248)	(234 248)	0%
	11 289 742	11 289 742	1 881 624	5 924 890	4 043 266	215%
Bad Debts	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. Write-off to date relates to Indigent households outstanding debt. 					
Transfers and Subsidies Paid	90 392 375	91 392 375	19 815	14 235	(5 580)	-28%
	362 039 920	361 571 285	17 882 790	6 809 601	(11 073 189)	-62%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> R14.1 million is on order as 31 August 2024 					
Interest Expense	59 903 233	59 903 233	-	-	-	0%
Total Expenditure	3 501 713 253	3 501 713 253	340 263 372	314 134 385	(26 128 988)	-8%
% of Annual Budget Spent	2%					

1.2.3 Capital Expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Municipal Manager	155 500	155 500	-	-	-	0%	0%
Corporate Services	10 600 900	16 478 976	181 045	192 027	1 109 780	1%	8%
Civil Engineering Services	859 899 038	941 504 144	145 753 910	97 316 256	45 998 160	10%	15%
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R145 753 910 by August 2024. Orders placed to date was of R45 998 160. 						
Electrotechnical Services	194 930 000	210 332 262	8 605 000	8 901 857	20 707 908	4%	1%
Human Settlements, Planning and Development and Property Management	42 127 326	47 158 979	3 296 151	2 936 826	195 711	6%	22%
Community Services	113 765 381	114 202 798	3 021 500	6 667 343	18 592 984	6%	22%
Financial Services	3 245 500	3 245 500	160 000	151 361	345 513	5%	15%
Total Budget	1 224 723 645	1 333 078 159	161 017 606	116 165 669	86 950 055	9%	15%
% of Annual Budget Spent				9%			

Capital commitments for the month is R86 950 055.

1.2.4 Top Ten Capital Projects

TOP 10 PROJECTS											
Number	Vote number	UKEY number	Contact Persons	Project description	Original Budget R'000	Adjustment Budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project
1	WATER TREATMENT	20211201122529	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	EXTENSION OF WATERWORKS 20ML - RBIG	-	173 401 381,00	173 401 079,97	173 401 381,00	(301,03)	0,0	On track for completion Civil Feb 2024 and MEI Dec 2024
2	STREETS & STORMWATER	20230330102364	LIONEL DANIELS	STREETS AND STORM WATER(SPECIFIC PROJECTS)	8 100 000,00	81 251 372,00	25 008 059,07	81 251 372,00	(56 243 312,93)	-69,2	
3	WATER TREATMENT	20211201122526	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	BALANCING DAM	-	55 123 500,00	6 476 765,87	55 123 500,00	(48 646 734,13)	-88,3	
4	STREETS & STORMWATER	20230330102376	LIONEL DANIELS	UPGRADING STORMWATER INFRASTRUCTURE(GEORGE SOUTH)	-	40 815 610,00	22 188 828,94	40 815 610,00	(18 626 781,06)	-45,6	Detail design and tender document being finalised. Proceed to the BSC by end September 2023.
5	WATER TREATMENT	20211201122511	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	PIPEWORK REHABILITATION: GARDEN ROUTE DAM	250 000,00	21 429 294,00	21 428 732,37	21 429 294,00	(561,63)	0,0	Construction contract awarded for R 34,2m
6	ELECTRICITY DISTRIBUTION	20210702090613	DANIEL GREEFF/RASMUS ESTERHUYSEN	NEW 20MVA TRANSFORMERS - GLENWOOD	200 000,00	21 527 257,00	21 490 252,08	21 527 257,00	(37 004,92)	-0,2	
7	WASTE WATER NETWORKS	20211201122538	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	UPGRADING OF MEUL STREET PUMPSTATION	-	11 358 577,00	11 358 076,59	11 358 577,00	(500,41)	0,0	
8	WATER TREATMENT	20220703041513	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	THEMBALETHU EAST RESERVOIR, TOWER AND PUMP STATION	-	27 900 000,00	17 893 623,71	27 900 000,00	(10 006 376,29)	-35,9	Detail Design to be completed on 19 Sep 23.
9	WATER DISTRIBUTION	20230704971155	DEON DE JAGER / TASHEEN RAIMAN	INSTALLATION OF SMART METERS	450 000,00	22 566 186,00	22 566 185,46	22 566 186,00	(0,54)	0,0	In progress, on programme
10	WATER TREATMENT	20211201122523	LINDSAY MOOIMAN/ ANDRE SCHEEPERS	PACALTSDORP 14,5ML RESERVOIR AND 2,4ML WATER TOWER	-	36 206 500,00	11 474 803,34	36 206 500,00	(24 731 696,66)	-68,3	Detail Design Completed and in Procurement Stage
Totals					9 000 000,00	491 579 677,00	333 286 407,40	491 579 677,00	-158 293 269,60	-32,2	

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1.3 Financial Ratios

Liquidity Management						
				NORM	YTD JUL 2024	YTD AUG 2024
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		11,81	5,08
				Cash and cash equivalents	1 081 711 565	884 035 585
				Unspent Conditional Grants	764 312 311	886 835 589
				Overdraft	-	-
				Short Term Investments	402 166 477	700 000 000
				Total Annual Operational Expenditure	60 953 872	274 229 024
<p>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 above the norm.</p>						
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2,04	1,85
				Current Assets	1 768 910 740	1 905 418 298
				Current Liabilities	866 654 315	1 028 560 334
<p>This ratio indicates the municipality's ability to pay its debts due within a year out of the current assets. The ratio is within the norm at 1.85.</p>						
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		1,67	1,54
				Current Assets	1 768 910 740	1 905 418 298
				Debtors older than 90 days	317 810 908	324 162 200
				Current Liabilities	866 654 315	1 028 560 334
<p>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). The ratio is within the norm at 1.54</p>						
Liquidity Ratio	Monetary Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1,71	1,54
				Monetary Assets	1 483 878 042	1 584 035 585
				Current Liabilities	866 654 315	1 028 560 334
<p>This ratio indicates the municipality's ability to pay its debts due within a year out of the monetary assets (cash). The ratio is within the norm at 1.54</p>						

TO NOTE : Opening balances are preliminary, subject to change with the finalisation of the Audited Annual Financial Statements.

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	2023/24	Budget Year 2024/25							
	R thousands Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	443 330	480 506	480 506	37 338	99 510	80 084	19 426	24%	480 506
Service charges	1 487 071	1 703 493	1 703 493	81 819	233 138	283 915	(50 777)	-18%	1 703 493
Investment revenue	100 632	59 978	59 978	9 987	9 692	7 826	1 866	24%	59 978
Transfers and subsidies - Operational	681 506	697 179	697 179	2 075	133 563	73 650	59 912	81%	697 179
Other own revenue	422 301	613 350	613 350	15 675	44 459	51 746	(7 287)	-14%	613 350
Total Revenue (excluding capital transfers and	3 134 840	3 554 507	3 554 507	146 894	520 363	497 222	23 140	5%	3 554 507
Employee costs	692 681	823 626	828 039	52 598	98 532	120 619	(22 087)	-18%	828 039
Remuneration of Councillors	25 564	31 120	31 120	2 207	4 277	5 187	(910)	-18%	31 120
Depreciation and amortisation	248 122	205 288	205 288	17 107	34 215	34 215	(0)	-0%	205 288
Interest	66 519	59 903	59 903	-	-	-	-	-	59 903
Inventory consumed and bulk purchases	963 558	1 146 658	1 146 189	116 191	117 258	157 695	(40 437)	-26%	1 146 189
Transfers and subsidies	85 765	90 392	91 392	14	14	7 486	(7 472)	-100%	91 392
Other expenditure	1 011 707	1 144 725	1 139 781	43 502	56 949	128 230	(71 281)	-56%	1 139 781
Total Expenditure	3 093 917	3 501 713	3 501 713	231 619	311 245	453 431	(142 187)	-31%	3 501 713
Surplus/(Deficit)	40 924	52 794	52 794	(84 725)	209 118	43 791	165 327	378%	52 794
Transfers and subsidies - capital (monetary allocations)	571 849	387 489	387 489	46 721	108 929	59 716	49 213	82%	387 489
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	612 772	440 282	440 282	(38 004)	318 047	103 507	214 540	207%	440 282
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	612 772	440 282	440 282	(38 004)	318 047	103 507	214 540	207%	440 282
Capital expenditure & funds sources									
Capital expenditure	948 498	1 224 724	1 333 078	70 360	116 166	177 917	(61 751)	-35%	1 333 078
Capital transfers recognised	523 249	340 814	340 814	40 960	69 679	43 512	26 166	60%	340 814
Borrowing	284 043	466 080	494 166	21 445	35 880	70 978	(35 099)	-49%	494 166
Internally generated funds	141 206	417 829	498 098	7 955	10 608	63 426	(52 819)	-83%	498 098
Total sources of capital funds	948 498	1 224 724	1 333 078	70 360	116 166	177 917	(61 751)	-35%	1 333 078
Financial position									
Total current assets	1 641 471	1 177 485	1 177 485		1 905 418				1 177 485
Total non current assets	4 723 252	5 590 962	5 590 962		4 739 392				5 590 962
Total current liabilities	1 066 513	997 787	997 787		1 028 560				997 787
Total non current liabilities	793 045	1 349 012	1 349 012		793 045				1 349 012
Community wealth/Equity	4 505 164	4 421 648	4 421 648		4 823 204				4 421 648
Cash flows									
Net cash from (used) operating	1 373 284	895 200	895 200	(34 499)	(357 323)	(51 964)	305 359	-588%	3 837 047
Net cash from (used) investing	(947 396)	(1 224 724)	(1 224 724)	135 809	583 834	-	(583 834)		1 333 078
Net cash from (used) financing	87 252	404 688	404 688	132	505	833	328	39%	457 230
Cash/cash equivalents at the month/year end	1 357 019	364 373	364 373	-	1 584 036	238 079	(1 345 957)	-565%	6 984 375
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	181 340	19 913	21 246	15 112	15 327	13 814	69 246	210 663	546 661
Creditors Age Analysis									
Total Creditors	2 040	9 845	9 342	10 159	9 032	9 231	59 644	1 077 888	1 187 180

2.2 Table C2: Monthly Operating Budget standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>		622 197	578 422	578 422	49 422	115 466	95 362	20 104	21%	578 422
Executive and council		24 397	4	4	-	-	1	(1)	-100%	4
Finance and administration		597 800	578 417	578 417	49 422	115 466	95 361	20 105	21%	578 417
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		89 836	168 027	168 027	5 629	10 294	17 021	(6 727)	-40%	168 027
Community and social services		16 976	22 776	22 776	1 595	3 043	3 796	(753)	-20%	22 776
Sport and recreation		26 084	25 844	25 844	3 431	6 078	4 307	1 771	41%	25 844
Public safety		32 785	89 283	89 283	510	957	3 915	(2 957)	-76%	89 283
Housing		13 990	29 941	29 941	93	215	4 972	(4 758)	-96%	29 941
Health		1	183	183	-	-	31	(31)	-100%	183
<i>Economic and environmental services</i>		671 136	610 340	610 340	8 465	87 694	54 512	33 182	61%	610 340
Planning and development		24 754	25 047	25 047	1 762	3 331	4 175	(844)	-20%	25 047
Road transport		646 280	585 146	585 146	6 676	84 335	50 313	34 023	68%	585 146
Environmental protection		102	147	147	27	28	25	3	13%	147
<i>Trading services</i>		2 323 345	2 584 894	2 584 894	130 035	415 667	389 992	25 675	7%	2 584 894
Energy sources		1 016 452	1 192 412	1 192 412	52 122	178 355	198 735	(20 380)	-10%	1 192 412
Water management		776 406	814 172	814 172	43 531	115 781	94 871	20 910	22%	814 172
Waste water management		293 763	352 614	352 614	19 518	65 482	58 769	6 713	11%	352 614
Waste management		236 724	225 696	225 696	14 864	56 048	37 616	18 432	49%	225 696
<i>Other</i>	4	176	313	313	65	170	52	118	227%	313
Total Revenue - Functional	2	3 706 689	3 941 996	3 941 996	193 615	629 291	556 939	72 353	13%	3 941 996
Expenditure - Functional										
<i>Governance and administration</i>		452 254	565 575	563 775	37 883	63 610	71 176	(7 566)	-11%	563 775
Executive and council		78 660	83 109	85 679	4 365	8 203	9 445	(1 242)	-13%	85 679
Finance and administration		357 095	436 093	431 723	32 787	54 275	54 526	(251)	0%	431 723
Internal audit		16 499	46 373	46 373	731	1 132	7 205	(6 072)	-84%	46 373
<i>Community and public safety</i>		252 352	322 248	320 488	14 938	26 008	37 958	(11 949)	-31%	320 488
Community and social services		51 818	65 802	65 802	3 818	6 470	9 578	(3 108)	-32%	65 802
Sport and recreation		39 940	47 110	47 110	2 912	4 643	5 936	(1 292)	-22%	47 110
Public safety		112 663	152 495	150 735	5 560	9 992	14 066	(4 074)	-29%	150 735
Housing		40 806	48 471	48 471	2 325	4 057	7 132	(3 076)	-43%	48 471
Health		7 125	8 370	8 370	323	847	1 246	(399)	-32%	8 370
<i>Economic and environmental services</i>		635 117	650 503	652 363	7 063	14 120	84 889	(70 769)	-83%	652 363
Planning and development		44 322	53 405	53 435	3 583	6 745	8 436	(1 691)	-20%	53 435
Road transport		585 846	590 032	591 862	3 246	6 599	75 343	(68 745)	-91%	591 862
Environmental protection		4 950	7 065	7 065	235	776	1 110	(333)	-30%	7 065
<i>Trading services</i>		1 736 460	1 941 363	1 941 063	170 117	205 001	255 618	(50 616)	-20%	1 941 063
Energy sources		900 514	982 531	982 521	123 498	130 777	158 040	(27 263)	-17%	982 521
Water management		381 848	498 172	498 172	12 745	21 718	34 196	(12 477)	-36%	498 172
Waste water management		308 294	317 703	317 413	21 912	36 620	43 518	(6 897)	-16%	317 413
Waste management		145 804	142 957	142 957	11 962	15 886	19 865	(3 979)	-20%	142 957
<i>Other</i>		17 735	22 024	24 024	1 617	2 505	3 791	(1 286)	-34%	24 024
Total Expenditure - Functional	3	3 093 917	3 501 713	3 501 713	231 619	311 245	453 431	(142 187)	-31%	3 501 713
Surplus/ (Deficit) for the year		612 772	440 282	440 282	(38 004)	318 047	103 507	214 540	207%	440 282

2.3 Table C3: Monthly Operating Budget Statement by vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	1	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		14 506	17 614	17 614	1 024	1 965	2 936	(970)	-33,1%	17 614
Vote 3 - Corporate Services		3 445	3 035	3 035	567	1 244	306	938	306,5%	3 035
Vote 4 - Corporate Services		5 522	2 577	2 577	0	3	430	(427)	-99,4%	2 577
Vote 5 - Community Services		27 765	30 354	30 354	3 598	6 429	5 059	1 370	27,1%	30 354
Vote 6 - Community Services		285 229	340 843	340 843	11 805	61 152	45 842	15 310	33,4%	340 843
Vote 7 - Community Services		636	1 154	1 154	49	93	192	(100)	-51,9%	1 154
Vote 8 - Civil Engineering Services		1 179 157	1 169 304	1 169 304	63 200	181 783	154 060	27 723	18,0%	1 169 304
Vote 9 - Civil Engineering Services		523 367	557 657	557 657	10 139	79 950	45 731	34 219	74,8%	557 657
Vote 10 - Electro-technical Services		1 018 102	1 192 412	1 192 412	52 122	178 355	198 735	(20 380)	-10,3%	1 192 412
Vote 11 - Financial Services		480 898	503 160	503 160	39 011	102 395	83 842	18 552	22,1%	503 160
Vote 12 - Financial Services		102 458	61 888	61 888	10 201	10 458	8 144	2 314	28,4%	61 888
Vote 13 - Human Settlements, Planning and Development and		41 561	61 996	61 996	1 895	5 463	11 661	(6 198)	-53,2%	61 996
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 682 646	3 941 996	3 941 996	193 614	629 290	556 939	72 351	13,0%	3 941 996
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	26 299	41 151	41 151	1 166	1 893	4 864	(2 970)	-61,1%	41 151
Vote 2 - Corporate Services		59 131	74 626	74 161	4 744	8 131	9 225	(1 094)	-11,9%	74 161
Vote 3 - Corporate Services		43 205	63 220	61 115	9 519	11 608	5 018	6 590	131,3%	61 115
Vote 4 - Corporate Services		98 429	96 211	98 781	6 211	11 155	12 519	(1 365)	-10,9%	98 781
Vote 5 - Community Services		73 561	76 010	78 010	4 825	8 235	10 580	(2 345)	-22,2%	78 010
Vote 6 - Community Services		306 304	361 343	359 343	21 378	33 146	44 272	(11 126)	-25,1%	359 343
Vote 7 - Community Services		1 637	1 948	1 948	125	243	303	(60)	-19,9%	1 948
Vote 8 - Civil Engineering Services		726 204	861 307	861 307	37 270	63 608	84 876	(21 268)	-25,1%	861 307
Vote 9 - Civil Engineering Services		571 470	572 915	572 915	2 163	4 582	72 461	(67 879)	-93,7%	572 915
Vote 10 - Electro-technical Services		928 206	1 017 495	1 017 495	125 461	134 331	163 594	(29 263)	-17,9%	1 017 495
Vote 11 - Financial Services		95 576	112 374	112 433	7 330	12 737	12 972	(235)	-1,8%	112 433
Vote 12 - Financial Services		57 990	76 663	76 604	3 699	7 570	9 861	(2 291)	-23,2%	76 604
Vote 13 - Human Settlements, Planning and Development and		105 889	146 451	146 451	7 728	14 005	22 886	(8 881)	-38,8%	146 451
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 093 902	3 501 713	3 501 713	231 619	311 245	453 431	(142 187)	-31,4%	3 501 713
Surplus/ (Deficit) for the year	2	588 744	440 282	440 282	(38 005)	318 045	103 507	214 538	207,3%	440 282

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

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Rental from Fixed Assets		4 425	5 325	5 325	618	2 985	3 016	(31)	-1%	5 325
Licence and permits		761	781	781	99	187	130	57	44%	781
Operational Revenue		62 188	59 924	59 924	4 508	9 029	9 170	(140)	-2%	59 924
Non-Exchange Revenue		1 332 840	1 544 914	1 544 914	42 786	240 540	163 150	77 390	47%	1 544 914
Property rates		443 330	480 506	480 506	37 338	99 510	80 084	19 426	24%	480 506
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		35 344	92 961	92 961	932	2 245	4 528	(2 283)	-50%	92 961
Licence and permits		1 555	4 369	4 369	122	425	728	(303)	-42%	4 369
Transfer and subsidies - Operational		681 506	697 179	697 179	2 075	133 563	73 650	59 912	81%	697 179
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		25 363	24 955	24 955	2 330	4 808	4 159	649	16%	24 955
Gains on disposal of Assets		117	-	-	-	-	-	-	-	-
Other Gains		145 626	244 945	244 945	(10)	(10)	-	(10)	-	244 945
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		3 134 840	3 554 507	3 554 507	146 894	520 363	497 222	23 140	5%	3 554 507
Expenditure By Type										
Employee related costs		692 681	823 626	828 039	52 598	98 532	120 619	(22 087)	-18%	828 039
Remuneration of councillors		25 564	31 120	31 120	2 207	4 277	5 187	(910)	-18%	31 120
Bulk purchases - electricity		715 566	784 618	784 618	110 590	110 590	130 770	(20 179)	-15%	784 618
Inventory consumed		247 992	362 040	361 571	5 601	6 668	26 925	(20 257)	-75%	361 571
Debt impairment		43 877	99 903	99 903	-	-	-	-	-	99 903
Depreciation and amortisation		248 122	205 288	205 288	17 107	34 215	34 215	(0)	0%	205 288
Interest		66 519	59 903	59 903	-	-	-	-	-	59 903
Contracted services		713 811	827 577	822 094	23 712	32 974	101 412	(68 438)	-67%	822 094
Transfers and subsidies		85 765	90 392	91 392	14	14	7 486	(7 472)	-100%	91 392
Irrecoverable debts written off		91 201	11 290	11 290	4 359	5 925	907	5 018	553%	11 290
Operational costs		135 149	155 842	156 380	15 665	18 284	25 910	(7 626)	-29%	156 380
Losses on Disposal of Assets		1 183	-	-	-	-	-	-	-	-
Other Losses		26 486	50 114	50 114	(234)	(234)	-	(234)	-	50 114
Total Expenditure		3 093 917	3 501 713	3 501 713	231 619	311 245	453 431	(142 187)	-31%	3 501 713
Surplus/(Deficit)		40 924	52 794	52 794	(84 725)	209 118	43 791	165 327	0	52 794
Transfers and subsidies - capital (monetary allocations)		571 849	387 489	387 489	46 721	108 929	59 716	49 213	0	387 489
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		612 772	440 282	440 282	(38 004)	318 047	103 507			440 282
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		612 772	440 282	440 282	(38 004)	318 047	103 507			440 282
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		612 772	440 282	440 282	(38 004)	318 047	103 507			440 282
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		612 772	440 282	440 282	(38 004)	318 047	103 507			440 282

2.5 Table C5: Monthly Capital Budget Statement

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
Vote Description	Ref	Budget Year 2024/25								
		2023/24 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		51	141	91	-	-	12	(12)	-100%	91
Vote 2 - Corporate Services		2 052	5 045	7 585	-	-	1 264	(1 264)	-100%	7 585
Vote 3 - Corporate Services		846	600	600	-	-	100	(100)	-100%	600
Vote 4 - Corporate Services		597	135	135	-	-	22	(22)	-100%	135
Vote 5 - Community Services		6 183	11 510	11 502	1 152	1 152	1 890	(738)	-39%	11 502
Vote 6 - Community Services		22 558	24 465	24 145	-	-	2 344	(2 344)	-100%	24 145
Vote 7 - Community Services		-	10	10	-	-	-	-	-	10
Vote 8 - Civil Engineering Services		314 654	491 193	564 528	26 015	42 058	57 713	(15 655)	-27%	564 528
Vote 9 - Civil Engineering Services		29	359	359	-	-	60	(60)	-100%	359
Vote 10 - Electro-technical Services		66 003	127 720	132 906	321	325	21 934	(21 609)	-99%	132 906
Vote 11 - Financial Services		1 051	1 709	1 709	4	4	285	(281)	-99%	1 709
Vote 12 - Financial Services		1 804	1 005	1 005	148	148	167	(20)	-12%	1 005
Vote 13 - Human Settlements, Planning and Development and Property Management		15 752	38 263	43 217	2 674	2 674	7 194	(4 520)	-63%	43 217
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	431 579	702 154	787 790	30 314	46 361	92 987	(46 626)	-50%	787 790
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		36	15	65	-	-	11	(11)	-100%	65
Vote 2 - Corporate Services		3 562	3 563	6 881	113	113	1 133	(1 020)	-90%	6 881
Vote 3 - Corporate Services		336	750	770	14	14	92	(78)	-85%	770
Vote 4 - Corporate Services		237	508	508	65	65	78	(13)	-17%	508
Vote 5 - Community Services		16 218	43 864	44 309	3 038	5 323	7 262	(1 939)	-27%	44 309
Vote 6 - Community Services		26 683	32 417	32 737	192	193	4 433	(4 241)	-96%	32 737
Vote 7 - Community Services		547	1 500	1 500	-	-	250	(250)	-100%	1 500
Vote 8 - Civil Engineering Services		389 067	367 675	375 945	28 209	55 293	59 628	(4 336)	-7%	375 945
Vote 9 - Civil Engineering Services		380	672	672	-	-	112	(112)	-100%	672
Vote 10 - Electro-technical Services		76 105	67 210	77 427	8 407	8 542	11 273	(2 731)	-24%	77 427
Vote 11 - Financial Services		40	32	32	-	-	5	(5)	-100%	32
Vote 12 - Financial Services		-	500	500	-	-	83	(83)	-100%	500
Vote 13 - Human Settlements, Planning and Development and Property Management		3 709	3 865	3 942	8	262	570	(308)	-54%	3 942
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	516 919	522 570	545 288	40 046	69 805	84 930	(15 126)	-18%	545 288
Total Capital Expenditure	3	948 498	1 224 724	1 333 078	70 360	116 166	177 917	(61 751)	-35%	1 333 078
Capital Expenditure - Functional Classification										
Governance and administration		5 725	17 025	17 523	337	337	2 470	(2 133)	-86%	17 523
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5 675	16 965	17 513	337	337	2 469	(2 132)	-86%	17 513
Internal audit		51	60	10	-	-	2	(2)	-100%	10
Community and public safety		66 793	95 571	102 543	4 403	6 689	16 794	(10 105)	-60%	102 543
Community and social services		7 820	11 103	16 927	63	63	2 821	(2 758)	-98%	16 927
Sport and recreation		20 191	48 394	48 592	4 146	6 431	8 001	(1 570)	-20%	48 592
Public safety		33 899	30 270	30 262	194	195	5 032	(4 837)	-96%	30 262
Housing		4 219	5 530	5 787	-	-	894	(894)	-100%	5 787
Health		664	275	975	-	-	46	(46)	-100%	975
Economic and environmental services		191 090	349 001	419 497	14 917	23 304	45 608	(22 304)	-49%	419 497
Planning and development		15 608	33 619	38 421	2 683	2 937	6 392	(3 456)	-54%	38 421
Road transport		175 482	315 382	381 076	12 234	20 367	39 216	(18 849)	-48%	381 076
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		684 737	762 627	793 015	50 703	85 836	112 961	(27 125)	-24%	793 015
Energy sources		142 105	194 600	210 002	8 728	8 867	33 162	(24 295)	-73%	210 002
Water management		377 643	290 145	296 426	34 245	61 160	38 920	22 240	57%	296 426
Waste water management		149 733	255 167	263 871	7 730	15 808	39 491	(23 683)	-60%	263 871
Waste management		15 256	22 715	22 715	-	-	1 387	(1 387)	-100%	22 715
Other		152	500	500	-	-	83	(83)	-100%	500
Total Capital Expenditure - Functional Classification	3	948 498	1 224 724	1 333 078	70 360	116 166	177 917	(61 751)	-35%	1 333 078
Funded by:										
National Government		510 265	340 354	340 354	40 960	69 679	43 435	26 243	60%	340 354
Provincial Government		12 984	460	460	-	-	77	(77)	-100%	460
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		523 249	340 814	340 814	40 960	69 679	43 512	26 166	60%	340 814
Borrowing	6	284 043	466 080	494 166	21 445	35 880	70 978	(35 099)	-49%	494 166
Internally generated funds		141 206	417 829	498 098	7 955	10 608	63 426	(52 819)	-83%	498 098
Total Capital Funding	7	948 498	1 224 724	1 333 078	70 360	116 166	177 917	(61 751)	-35%	1 333 078

2.7 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
Total current assets		1 641 471	1 177 485	1 177 485	1 905 418	1 177 485
Non current assets						
Investments		-	-	-	-	-
Investment property		143 750	143 186	143 186	143 750	143 186
Property, plant and equipment		4 510 543	5 379 756	5 379 756	4 592 395	5 379 756
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		4 740	13 309	13 309	4 839	13 309
Trade and other receivables from exchange transactions		59 905	50 281	50 281	(5 903)	50 281
Non-current receivables from non-exchange transactions		77	195	195	75	195
Other non-current assets		-	-	-	-	-
Total non current assets		4 723 252	5 590 962	5 590 962	4 739 392	5 590 962
TOTAL ASSETS		6 364 722	6 768 447	6 768 447	6 644 810	6 768 447
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(7 528)	62 347	62 347	(7 528)	62 347
Consumer deposits		44 898	41 220	41 220	45 403	41 220
Trade and other payables from exchange transactions		173 686	446 001	446 001	(58 346)	446 001
Trade and other payables from non-exchange transactions		757 915	49 572	49 572	886 836	49 572
Provision		90 543	153 342	153 342	90 431	153 342
VAT		6 999	245 305	245 305	71 764	245 305
Other current liabilities		-	-	-	-	-
Total current liabilities		1 066 513	997 787	997 787	1 028 560	997 787
Non current liabilities						
Financial liabilities		477 886	1 132 727	1 132 727	477 886	1 132 727
Provision		-	-	-	0	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		315 159	216 285	216 285	315 159	216 285
Total non current liabilities		793 045	1 349 012	1 349 012	793 045	1 349 012
TOTAL LIABILITIES		1 859 558	2 346 799	2 346 799	1 821 606	2 346 799
NET ASSETS	2	4 505 164	4 421 648	4 421 648	4 823 204	4 421 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 469 435	4 264 323	4 264 323	4 787 475	4 264 323
Reserves and funds		35 729	157 324	157 324	35 729	157 324
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 505 164	4 421 648	4 421 648	4 823 204	4 421 648

2.8 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		472 458	465 982	465 982	34 151	81 327	77 737	3 590	5%	465 982
Service charges		1 479 269	1 671 675	1 671 675	117 099	237 539	278 612	(41 074)	-15%	1 671 675
Other revenue		103 877	555 578	555 578	90 378	672 441	85 489	586 953	687%	531 054
Transfers and Subsidies - Operational		683 804	696 551	696 551	1 894	9 842	38 412	(28 570)	-74%	696 551
Transfers and Subsidies - Capital		915 422	750 328	750 328	170 000	374 169	-	374 169	0%	750 328
Interest		103 306	59 978	59 978	3 327	9 692	7 826	1 866	24%	59 978
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 375 062)	(3 235 642)	(3 235 642)	(451 362)	(1 742 347)	(538 542)	#####	-224%	(269 271)
Interest		(9 790)	(68 889)	(68 889)	-	-	(1 498)	(1 498)	100%	(68 889)
Transfers and Subsidies		-	(361)	(361)	14	14	-	(14)	0%	(361)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 373 284	895 200	895 200	(34 499)	(357 323)	(51 964)	305 339	-588%	3 837 047
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 033	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		69	-	-	200 000	700 000	-	700 000	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(948 498)	(1 224 724)	(1 224 724)	(64 191)	(116 166)	-	116 166	0%	1 333 078
NET CASH FROM/(USED) INVESTING ACTIVITIES		(947 396)	(1 224 724)	(1 224 724)	135 809	583 834	-	(583 834)	0%	1 333 078
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		215 929	460 980	460 980	-	-	-	-		460 980
Increase (decrease) in consumer deposits		-	476	476	132	505	833	(328)	-39%	(3 750)
Payments										
Repayment of borrowing		(128 677)	(56 769)	(56 769)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		87 252	404 688	404 688	132	505	833	328	39%	457 230
NET INCREASE/ (DECREASE) IN CASH HELD		513 140	75 164	75 164	101 442	227 017	(51 130)			5 627 356
Cash/cash equivalents at beginning:		843 879	289 209	289 209		1 357 019	289 209			1 357 019
Cash/cash equivalents at month/year end:		1 357 019	364 373	364 373		1 584 036	238 079			6 984 375

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 2024

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

Cash and cash equivalents commitments - 31 August 2024	
	R'000
Cash and Cash Equivalents	1 584 035 585
Less: Ringfenced and Invested	886 001 833
Repayments of Loans - short term portion	18 639 172
Capital Replacement Reserve	1 160 359
Provision for Rehabilitation of Landfill Site	72 781 749
Compensation Provision - GIPTN Buy-ins and Buy Outs	20 937 241
Unspent External Loans	0
Unspent Conditional Grants	24 104 089
Housing Development Fund	34 485 161
Trade debtors - deposits	13 894 062
Investments	700 000 000
Working Capital	698 033 751

Financial problems or risks facing the municipality:

The working capital amounted to R698 million at the end of August 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

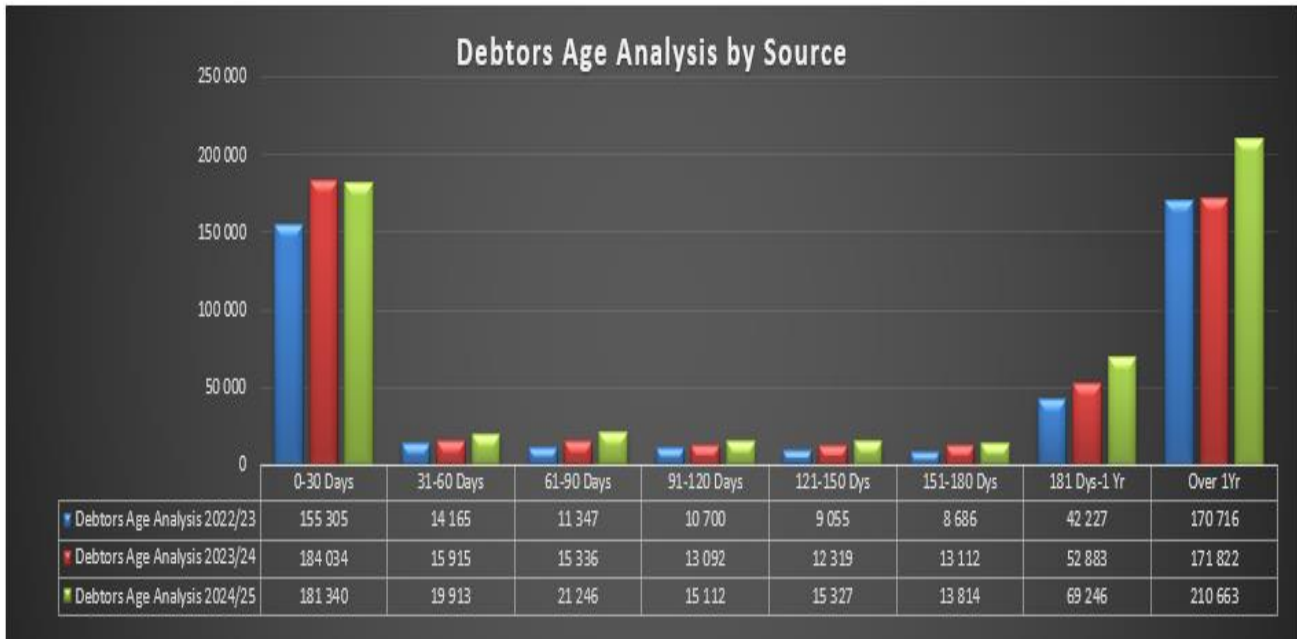
WC044 George - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29 346	7 278	9 663	5 756	5 568	4 851	23 845	63 316	149 622	103 336	1 899	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	72 612	2 521	2 552	1 850	1 820	1 850	7 687	10 345	101 237	23 552	268	-
Receivables from Non-exchange Transactions - Property Rates	1400	51 961	2 303	1 954	1 472	1 171	1 082	4 909	17 291	82 143	25 925	198	-
Receivables from Exchange Transactions - Waste Water Management	1500	20 939	3 158	3 002	2 706	2 573	2 489	12 758	38 858	86 484	59 385	1 124	-
Receivables from Exchange Transactions - Waste Management	1600	19 998	3 094	2 839	2 617	2 486	2 410	12 461	35 957	81 861	55 931	1 111	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	16	10	8	5	5	23	139	263	181	-	-
Interest on Arrear Debtor Accounts	1810	1 196	277	404	412	477	536	4 015	29 767	37 084	35 207	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(14 766)	1 266	822	291	1 227	591	3 549	14 988	7 967	20 645	80	-
Total By Income Source	2000	181 340	19 913	21 246	15 112	15 327	13 814	69 246	210 663	546 661	324 162	4 680	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	26 569	586	560	626	532	423	2 270	1 262	32 827	5 113	-	-
Commercial	2300	62 061	2 511	1 714	797	775	742	2 768	15 656	87 023	20 737	-	-
Households	2400	93 034	16 745	18 892	13 630	13 959	12 327	63 772	191 917	424 275	295 604	4 680	-
Other	2500	(324)	70	80	60	62	323	436	1 828	2 535	2 708	-	-
Total By Customer Group	2600	181 340	19 913	21 246	15 112	15 327	13 814	69 246	210 663	546 661	324 162	4 680	-

Monthly Budget Monitoring Report - August 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 August 2024, an amount of R547 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R324 million outstanding for longer than 90 days.

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



Debtors Collection rate:

Month	Gross Debtors Opening Balance (Excl. Year-End provision)	Billed Revenue	Net Debtors Closing Balance as per Age Analysis (Sec.71)	Payments in Advance	Adjusted Gross Debtors Closing Balance	Bad Debts Written off	Cash Collected	Monthly Report	Quarterly Report	YTD
Jul 24	R 519 294 743,02	R 189 867 169,84	R 536 384 128,19	R 18 478 362,85	R 554 862 491,04	R 1 684 576,77	R 171 093 207,90	80,38%		
Aug 24	R 554 862 491,04	R 178 555 042,93	R 546 660 657,92	R 18 729 698,14	R 565 390 356,06	R 4 679 711,29	R 182 077 164,76	91,48%		85,76%

Included in the billed revenue to date is yearly billing of R 24 899 117, for clients which is only due end of September 2024. If the amount is to be excluded from the calculation than the YTD collection rate will increase to **91.98%**. Due to the fact that the municipality account for revenue on the accrual basis the yearly billing cannot be excluded from the calculation, thus the ratio will always be below the norm for the 1st quarter of the financial year due to the yearly billing of clients.

2.9.2 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	NT Code	Budget Year 2024/25								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	127 351	-	-	-	-	-	-	-	127 351
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 963	-	-	-	-	-	-	-	8 963
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	33 788	65	27	-	243	-	-	-	34 124
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	170 102	65	27	-	243	-	-	-	170 438

. Reasons for creditors outstanding longer than 30 days:

- There was a dispute with a contractor regarding installation of smart water meters that was resolved in July 2024 and will be paid during September 2024.

2.9.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER																	
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170030 INVESTMENT AMOUNT	428170021 INVESTMENT AMOUNT	428170025 AMOUNT RECEIVED	428170026-3 Balance of Investment	1/0880/100400000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE		
INVESTMENTS WITH VARIOUS INSTITUTIONS																	
<i>Investments carried forward 30 June 2024</i>																	
57	91	08 04 2024	08 07 2024	9,190%	2081538854	90594248	ABSA	500 000 000,00	-	-	500 000 000,00	-	10 574 794,52	30 06 2024	JRN 1138/Kwit20089		
58	91	12 06 2024	11 09 2024	9,150%	03/7881061561	90596401	NED	100 000 000,00	-	-	100 000 000,00	-	476 301,37	30 06 2024	JRN 1138		
59	92	12 06 2024	12 09 2024	9,150%	708763278-029	90596403	STD	100 000 000,00	-	-	100 000 000,00	-	476 301,37	30 06 2024	JRN 1138		
60	62	26 06 2024	27 08 2024	9,087%	03/7881061561	90597215	NED	200 000 000,00	-	-	200 000 000,00	-	248 958,90	30 06 2024	JRN 1138/Kwit1252780		
								900 000 000,00	-	-	900 000 000,00	-					
<i>Movement 1 Julie 2024 to 30 June 2024</i>																	
57	91	08 04 2024	08 07 2024	9,190%	2081538854	90594248	ABSA	-	-	500 000 000,00	-	500 000 000,00	-	881 232,88	08 07 2024	09 07 2024	Kwit 000020089
60	62	26 06 2024	27 08 2024	9,087%	03/7881061561	90597215	NED	-	-	200 000 000,00	-	200 000 000,00	-	2 838 131,51	27 06 2024	27 08 2024	Kwit 001252780
62	33	07 08 2024	09 09 2024	8,935%	03/7881061561	90598283	NED	-	100 000 000,00	-	100 000 000,00	-	-	TBA	TBA	TBA	
63	61	07 08 2024	07 10 2024	8,985%	03/7881061561	90598285	NED	-	100 000 000,00	-	100 000 000,00	-	-	TBA	TBA	TBA	
64	90	07 08 2024	05 11 2024	9,130%	2081715448	90598286	ABSA	-	300 000 000,00	-	300 000 000,00	-	-	TBA	TBA	TBA	
Balance as at 31 August 2024								980 000 000,00	500 000 000,00	700 000 000,00	700 000 000,00	-	3 719 364,39				
INVESTMENTS WITH COUNCIL'S BANKER - CALL ACCOUNT																	
<i>Investments carried forward 30 June 2024</i>																	
-	-	05 07 2023	-	-	63059662304	-	FNB	-	1 000 000,00	-	1 000 000,00	-	-	-	-		
-	-	30 06 2024	-	6,100%	63059662304	-	FNB	-	-	83 119,75	83 119,75	-	-	-	-		
								-	1 000 000,00	83 119,75	1 083 119,75	-					
<i>Movement 1 Julie 2024 to 30 June 2024</i>																	
None																	
Balance as at 31 August 2024								-	1 000 000,00	83 119,75	1 083 119,75	-					
INVESTMENTS WITH COUNCIL'S BANKER - 48HOUR ACCOUNT																	
<i>Investments carried forward 30 June 2024</i>																	
-	-	05 07 2023	-	-	76203422458	-	FNB	-	1 000 000,00	-	1 000 000,00	-	-	-	-		
-	-	30 06 2024	-	-	76203422458	-	FNB	-	-	83 358,74	83 358,74	-	-	-	-		
								-	1 000 000,00	83 358,74	1 083 358,74	-					
<i>Movement 1 Julie 2024 to 30 June 2024</i>																	
None																	
Balance as at 31 August 2024								-	1 000 000,00	83 358,74	1 083 358,74	-					
Balance as at 31 August 2024								980 000 000,00	502 000 000,00	700 166 478,49	702 166 478,49	-	3 719 364,39				

OPGESTEL DEUR: Thesne Rennie 

DATUM: 04 Sep 24

GOEDGEKEUR DEUR: Carla Nell 

DATUM: 04 Sep 24

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 - August 2024

2.9.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		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:		170 401	171 307	171 307	2 291	5 891	-	5 891		171 307
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 173	1 966	1 966	491	491	-	491		1 966
Infrastructure Skills Development Grant [Schedule 5B]		6 217	6 000	6 000	-	3 600	-	3 600		6 000
Local Government Financial Management Grant [Schedule 5B]		1 771	1 800	1 800	1 800	1 800	-	1 800		1 800
Neighbourhood Development Partnership Grant		5 000	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		153 240	155 541	155 541	-	-	-	-		155 541
Regional Bulk Infrastructure Grant		-	6 000	6 000	-	-	-	-		6 000
Provincial Government:		315 062	293 572	293 572	94	3 951	-	3 951		293 572
Specify (Add grant description)		11 438	150	150	-	-	-	-		150
Specify (Add grant description)		0	628	628	-	-	-	-		628
Specify (Add grant description)		94	94	94	94	94	-	94		94
Specify (Add grant description)		38	-	-	-	-	-	-		-
Specify (Add grant description)		22 335	11 570	11 570	-	3 857	-	3 857		11 570
Specify (Add grant description)		435	10 098	10 098	-	-	-	-		10 098
Specify (Add grant description)		200	2 000	2 000	-	-	-	-		2 000
Specify (Add grant description)		1 245	497	497	-	-	-	-		497
Specify (Add grant description)		-	10 000	10 000	-	-	-	-		10 000
Specify (Add grant description)		(10 096)	-	-	-	-	-	-		-
Specify (Add grant description)		-	91	91	-	-	-	-		91
Specify (Add grant description)		505	450	450	-	-	-	-		450
Specify (Add grant description)		288 868	257 994	257 994	-	-	-	-		257 994
District Municipality:		155	-	-	-	-	-	-		-
Specify (Add grant description)		155	-	-	-	-	-	-		-
Other grant providers:		-	1 200	1 200	-	-	-	-		1 200
Departmental Agencies and Accounts		-	1 200	1 200	-	-	-	-		1 200
Total Operating Transfers and Grants	5	485 618	466 079	466 079	2 385	9 842	-	9 842		466 079
Capital Transfers and Grants										
National Government:		951 236	749 868	749 868	170 000	204 169	-	204 169		749 868
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		6 346	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	5 000	5 000	-	3 500	-	3 500		5 000
Public Transport Network Grant [Schedule 5B]		516 053	29 192	29 192	-	-	-	-		29 192
Regional Bulk Infrastructure Grant (Schedule 5B)		365 138	464 266	464 266	170 000	170 000	-	170 000		464 266
Water Services Infrastructure Grant [Schedule 5B]		3 820	4 000	4 000	-	250	-	250		4 000
Metro Informal Settlements Partnership Grant		59 879	247 410	247 410	-	30 419	-	30 419		247 410
Provincial Government:		1 285	460	460	-	-	-	-		460
Specify (Add grant description)		(0)	-	-	-	-	-	-		-
Specify (Add grant description)		298	-	-	-	-	-	-		-
Specify (Add grant description)		114	-	-	-	-	-	-		-
Specify (Add grant description)		122	-	-	-	-	-	-		-
Specify (Add grant description)		750	460	460	-	-	-	-		460
District Municipality:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	952 521	750 328	750 328	170 000	204 169	-	204 169		750 328
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 438 138	1 216 407	1 216 407	172 385	214 011	-	214 011		1 216 407

2.9.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		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:		207 712	(171 307)	(171 307)	1 911	3 082	(2 628)	5 709	-217,3%	(171 307)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 241	(1 966)	(1 966)	164	197	(328)	524	-160,0%	(1 966)
Infrastructure Skills Development Grant [Schedule 5B]		5 045	(6 000)	(6 000)	372	921	(1 000)	1 921	-192,1%	(6 000)
Local Government Financial Management Grant [Schedule 5B]		1 771	(1 800)	(1 800)	43	85	(300)	385	-128,3%	(1 800)
Public Transport Network Grant [Schedule 5B]		192 621	(155 541)	(155 541)	1 102	1 648	-	1 648	-	(155 541)
Regional Bulk Infrastructure Grant		4 000	(6 000)	(6 000)	231	231	(1 000)	1 231	-123,1%	(6 000)
Provincial Government:		312 610	(294 200)	(294 200)	1 229	2 271	(32 611)	34 882	-107,0%	(294 200)
Specify (Add grant description)		11 654	(150)	(150)	-	-	(25)	25	-100,0%	(150)
Specify (Add grant description)		-	-	-	307	427	-	427	-	-
Specify (Add grant description)		-	(94)	(94)	-	-	(16)	16	-100,0%	(94)
Specify (Add grant description)		38	-	-	-	-	-	-	-	-
Specify (Add grant description)		22 389	(11 570)	(11 570)	918	1 807	(1 928)	3 736	-193,7%	(11 570)
Specify (Add grant description)		454	(10 098)	(10 098)	4	4	(1 683)	1 687	-100,2%	(10 098)
Specify (Add grant description)		1 000	(2 000)	(2 000)	-	-	(333)	333	-100,0%	(2 000)
Specify (Add grant description)		-	(497)	(497)	-	-	(83)	83	-100,0%	(497)
Specify (Add grant description)		1 261	(10 000)	(10 000)	-	-	(1 667)	1 667	-100,0%	(10 000)
Specify (Add grant description)		275 813	-	-	0	33	-	33	-	-
Specify (Add grant description)		-	(91)	(91)	-	-	(15)	15	-100,0%	(91)
Specify (Add grant description)		-	(450)	(450)	-	-	(75)	75	-100,0%	(450)
Specify (Add grant description)		-	(259 250)	(259 250)	-	-	(26 786)	26 786	-100,0%	(259 250)
District Municipality:		82	-	-	-	-	-	-	-	-
Specify (Add grant description)		82	-	-	-	-	-	-	-	-
Other grant providers:		-	(1 200)	(1 200)	-	-	-	-	-	(1 200)
Departmental Agencies and Accounts		-	(1 200)	(1 200)	-	-	-	-	-	(1 200)
Total operating expenditure of Transfers and Grants:		520 404	(466 707)	(466 707)	3 140	5 353	(35 238)	40 591	-115,2%	(466 707)
Capital expenditure of Transfers and Grants										
National Government:		558 817	(387 029)	(387 029)	46 721	79 737	(59 639)	139 377	-233,7%	(387 029)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		11 680	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		51 417	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		4 980	(5 000)	(5 000)	114	114	(833)	948	-113,7%	(5 000)
Public Transport Network Grant [Schedule 5B]		53 858	(29 192)	(29 192)	2 551	2 623	-	2 623	-	(29 192)
Regional Bulk Infrastructure Grant (Schedule 5B)		348 284	(288 000)	(288 000)	39 031	68 194	(48 000)	116 194	-242,1%	(288 000)
Water Services Infrastructure Grant [Schedule 5B]		3 820	(4 000)	(4 000)	342	355	(667)	1 021	-153,2%	(4 000)
Metro Informal Settlements Partnership Grant		84 778	(60 837)	(60 837)	4 684	8 451	(10 140)	18 591	-183,3%	(60 837)
Provincial Government:		23 186	(460)	(460)	-	-	(77)	77	-100,0%	(460)
Specify (Add grant description)		298	-	-	-	-	-	-	-	-
Specify (Add grant description)		114	-	-	-	-	-	-	-	-
Specify (Add grant description)		122	-	-	-	-	-	-	-	-
Specify (Add grant description)		21 208	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 443	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	(460)	(460)	-	-	(77)	77	-100,0%	(460)
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		582 003	(387 489)	(387 489)	46 721	79 737	(59 716)	139 453	-233,5%	(387 489)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 102 407	(854 196)	(854 196)	49 862	85 090	(94 954)	180 044	-189,6%	(854 196)

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

Not applicable.

Roll-over applications was submitted on 31 August 2024 to Provincial and National Treasury and await outcome of the request.

Monthly Budget Monitoring Report - August 2024

2.9.7 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	Ref	2023/24	Budget Year 2024/25							
		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		17 461	21 303	21 303	1 496	2 943	3 551	(607)	-17%	21 303
Pension and UIF Contributions		308	398	398	38	62	66	(4)	-6%	398
Medical Aid Contributions		215	255	255	19	37	42	(5)	-13%	255
Motor Vehicle Allowance		5 231	6 311	6 311	459	845	1 052	(207)	-20%	6 311
Cellphone Allowance		2 349	2 853	2 853	195	389	476	(86)	-18%	2 853
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		25 564	31 120	31 120	2 207	4 277	5 187	(910)	-18%	31 120
% increase	4		21,7%	21,7%						21,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		9 421	8 870	8 734	301	602	1 456	(854)	-59%	8 734
Pension and UIF Contributions		511	11	11	41	82	2	80	4483%	11
Medical Aid Contributions		132	-	-	8	17	-	17	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		972	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		632	652	652	33	67	109	(42)	-39%	652
Cellphone Allowance		216	233	233	15	24	39	(15)	-38%	233
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		221	117	117	24	27	19	7	37%	117
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	136	-	-	23	(23)	-100%	136
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 105	9 881	9 881	422	817	1 647	(830)	-50%	9 881
% increase	4		-18,4%	-18,4%						-18,4%
Other Municipal Staff										
Basic Salaries and Wages		400 799	511 252	517 262	34 053	66 691	77 890	(11 199)	-14%	517 262
Pension and UIF Contributions		72 355	85 640	85 640	6 158	12 270	14 273	(2 003)	-14%	85 640
Medical Aid Contributions		28 974	48 831	48 831	3 296	6 606	8 139	(1 533)	-19%	48 831
Overtime		70 393	67 691	65 666	4 296	4 323	10 944	(6 621)	-60%	65 666
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		19 553	17 866	17 866	1 555	3 109	2 978	132	4%	17 866
Cellphone Allowance		1 776	1 770	1 797	166	330	300	31	10%	1 797
Housing Allowances		2 434	4 647	4 647	190	382	775	(393)	-51%	4 647
Other benefits and allowances		46 413	52 564	52 873	1 369	2 483	3 074	(591)	-19%	52 873
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	3 513	3 493	328	736	582	154	26%	3 493
Post-retirement benefit obligations		37 879	19 972	20 082	765	785	18	766	4180%	20 082
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 576	813 745	818 158	52 176	97 715	118 972	(21 257)	-18%	818 158
% increase	4		19,6%	20,2%						20,2%
Total Parent Municipality		718 245	854 746	859 159	54 805	102 808	125 805	(22 997)	-18%	859 159
TOTAL SALARY, ALLOWANCES & BENEFITS		718 245	854 746	859 159	54 805	102 808	125 805	(22 997)	-18%	859 159
% increase	4		19,0%	19,6%						19,6%
TOTAL MANAGERS AND STAFF		692 681	823 626	828 039	52 598	98 532	120 619	(22 087)	-18%	828 039

2.9.8 Overtime table per department

COMMUNITY SERVICES							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
ANTI LAND INVASION	20220703045008	Non Structured	2 500 000	2 500 000	-	2 500 000	0%
ANTI LAND INVASION	20240702111941	Structured	350 000	350 000	-	350 000	0%
BEACH AREAS	20220703044998	Non Structured	-	-	22 362	22 362	
CEMETRIES	20220703044995	Non Structured	660 144	660 144	33 711	626 433	5%
CLIENT SERVICES	20220703044973	Non Structured	40 000	40 000	-	40 000	0%
DUMPING SITE	20220703044988	Non Structured	237 691	237 691	12 431	225 260	5%
ENVIRONMENTAL ADMINISTRATION	20220703044960	Non Structured	116 841	116 841	-	116 841	0%
FIRE SERVICES	20220703045025	Night Shift	1 982 237	1 982 237	196 246	1 785 991	10%
FIRE SERVICES	20220703044989	Non Structured	972 397	972 397	37 842	934 555	4%
FIRE SERVICES	20220703045022	Structured	896 101	896 101	57 493	838 608	6%
PARKS & GARDENS	20220703045010	Non Structured	800 000	800 000	43 370	756 630	5%
PUBLIC TOILETS	20220703044984	Non Structured	355 929	355 929	7 028	348 901	2%
REFUSE REMOVAL	20220703044979	Non Structured	4 573 017	4 573 017	266 589	4 306 428	6%
SECURITY SERVICES	20220703045026	Night Shift	350 000	350 000	12 107	337 893	3%
SECURITY SERVICES	20220703044978	Non Structured	2 500 000	2 500 000	15 836	2 484 164	1%
SECURITY SERVICES	20240702111942	Structured	550 000	550 000	-	550 000	0%
SPORT MAINTENANCE	20220703044968	Non Structured	291 638	291 638	9 495	282 143	3%
STREET CLEANSING	20220703044980	Non Structured	-	400 000	28 235	371 765	7%
SWIMMINGPOOL	20220703044961	Non Structured	10 000	10 000	-	10 000	0%
TRAFFIC LAW ENFORCEMENT	20220703045024	Night Shift	343 575	343 575	19 631	323 944	6%
TRAFFIC LAW ENFORCEMENT	20220703045015	Non Structured	5 994 581	3 439 581	49 771	3 389 810	1%
TRAFFIC:DRIVERS LICENCE	20220703044981	Non Structured	208 060	208 060	322	207 738	0%
TRAFFIC:VEHICLE REGISTRATION	20220703044994	Non Structured	309 978	309 978	4 264	305 714	1%
TRAFFIC:VEHICLE TESTING	20220703044967	Non Structured	35 088	35 088	-	35 088	0%
			24 077 277	21 922 277	816 733	21 105 544	4%
		% SPENT	4%				

Monthly Budget Monitoring Report - August 2024

ELECTROTECHNICAL SERVICES							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
ELECTRICITY: DISTRIBUTION	20220703045003	Non Structured	7 063 541	7 063 541	658 879	6 404 662	9%
ELECTRICITY: DISTRIBUTION	20220703045001	Non Structured	163 710	163 710	19 232	144 478	12%
FLEET MANAGEMENT	20220703044999	Non Structured	250 000	250 000	15 555	234 445	6%
			7 477 251	7 477 251	693 666	6 783 585	9%
		% SPENT	9%				
CORPORATE SERVICES							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
CIVIC CENTRE	20220703044997	Non Structured	45 000	145 000	20 778	124 222	14%
CONVILLE HALL	20220703044993	Non Structured	5 916	5 916	4 488	1 428	76%
DMA AREA	20220703044972	Non Structured	52 459	52 459	-	52 459	0%
SOCIAL SERVICES	20220703044958	Non Structured	8 231	38 231	5 840	32 391	15%
			111 606	241 606	31 106	210 500	13%
		% SPENT	13%				
CIVIL ENGINEERING							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
CIVIL: ADMINISTRATION	20220703044951	Non Structured	20 614	20 614	5 493	15 121	27%
GIPTN - AUXILLARY COST	20220829923975	Structured	568 734	568 734	-	568 734	0%
LABORATORY SERVICES	20220703044952	Non Structured	22 695	22 695	-	22 695	0%
MECHANICAL WORKSHOP	20220703044996	Non Structured	1 040 655	1 040 655	49 230	991 425	5%
SEWERAGE: MAINLINES/PUMP STAT	20220703044959	Non Structured	5 758 216	5 758 216	534 324	5 223 892	9%
STREETS & STORMWATER	20220703044954	Non Structured	1 637 100	1 637 100	47 107	1 589 993	3%
WATER CONTAMINATION CONTROL	20220703045027	Night Shift	371 821	371 821	27 323	344 498	7%
WATER CONTAMINATION CONTROL	20220703044957	Non Structured	1 821 179	1 821 179	121 850	1 699 329	7%
WATER CONTAMINATION CONTROL	20220703045019	Structured	340 466	340 466	20 804	319 662	6%
WATER DISTRIBUTION	20220703044956	Non Structured	5 683 970	5 683 970	319 664	5 364 306	6%
WATER PURIFICATION	20220703045029	Night Shift	427 961	427 961	38 533	389 428	9%
WATER PURIFICATION	20220703044955	Non Structured	1 954 289	1 954 289	239 096	1 715 193	12%
WATER PURIFICATION	20220703045021	Structured	445 210	445 210	27 489	417 721	6%
			20 092 910	20 092 910	1 430 913	18 661 997	7%
		% SPENT	7%				

Monthly Budget Monitoring Report - August 2024

PLANNING AND DEVELOPMENT							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
HOUSING ADMINISTRATION	20220703045002	Non Structured	236 936	236 936	8 089	228 847	3%
MAINTENANCE	20220703044969	Non Structured	204 000	204 000	1 488	202 512	1%
			440 936	440 936	9 576	431 360	2%
		% SPENT	2%				
FINANCIAL SERVICES							
Department	Ukey	Item Name	Original Budget	Amended Budget	Actual to Date	Available	% Budget Spent
CREDIT CONTROL	20220703044985	Non Structured	156 805	156 805	73 047	83 758	47%
CREDITORS SECTION	20220703044991	Non Structured	82 824	82 824	-	82 824	0%
INCOME SECTION	20220703044987	Non Structured	89 260	89 260	-	89 260	0%
IT SERVICES: NETWORK	20220703044962	Non Structured	6 630	6 630	-	6 630	0%
REMUNERATION SECTION	20220829923970	Non Structured	7 579	7 579	-	7 579	0%
STORES	20220703044982	Non Structured	49 613	49 613	1 388	48 225	3%
VALUATION SECTION	20230519050713	Non Structured	9 180	9 180	-	9 180	0%
			401 891	401 891	74 435	327 456	19%
		% SPENT	19%				
Grand Total			52 601 871	50 576 871	3 056 429	47 520 442	6%

Notes: An amount of **R3 056 429** has been paid out to date, which constitutes **6%** of the overtime budget.

2.9.9 List of Deviations - August 2024

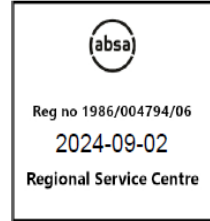
DEVIATIONS - AUGUST 2024							
DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Electro-Technical Services	Repairs to equipment	Verotest Holdings	22 421.96	20220703042828	Contractors:Electrical	Impossible to follow the official procurement processes, strip and quote.	
Community Services	Rescue and recovery work	Ruwacon	206 830.41	20240522950437	Hire Charges	Impossible to follow the official procurement processes because of the Building Collapse disaster that occurred. The provision for payment has been made in the previous financial year. <i>These deviations are included in this report for disclosure purposes.</i>	
	Hiring of trucks	Grow Green Plant Hire	45 620.50	20240522950437	Hire Charges		
	Security services	Red Ant Security	Rates	20220703042612	Security Services	Impossible to follow the official procurement processes due to the sensitivity of the operations.	
	Service of equipment	Hamilton Hydraulic Services	72 573.05	10149201450000	Fire Services	Impossible to follow the official procurement processes, strip and quote.	

SUMMARY OF DEVIATIONS AUGUST 2024	
DIRECTORATE	AMOUNT
ELECTRO-TECHNICAL SERVICES	22 421.96
COMMUNITY SERVICES	325 023,96
TOTAL	325 023,96

2.9.10 George Municipality: Charitable and Relief Fund



BIO CASE 28306015



Mon, 2 Sep, 2024 at 11:02:10 AM

Account 9149554208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND

Branch MIDLANDS PUBLIC SECTOR

Start Date 20240901 End Date 20240901

Entry

Event No	Date	Description	Site	Amount	Balance
00	240901	BALANCE B/FORWARD		0.00	1272.00
1343	240901	CREDIT INTEREST	EC PUBL SE	5.67	1277.67

2.9.11 Summary of Equitable Share

Department	Item	Original Budget
Billing And Client Services	Basic Salary and Wages	2 193 723,00
Branch Libraries	Basic Salary and Wages	193 662,00
Credit Control	Hire Charges	100 000,00
Distribution	Basic Salary and Wages	932 694,00
Distribution	Indigent Relief	2 100 000,00
Distribution	Materials and Supplies	2 500 000,00
Distribution	Prepaid	39 690 166,00
Dma Area	Basic Salary and Wages	1 623 570,00
Dma Area	Bonus	135 300,00
Dma Area	Group Life Insurance	49 840,00
Dma Area	Housing Benefits	12 800,00
Dma Area	Medical	141 460,00
Dma Area	Pension	292 240,00
Dma Area	Travel or Motor Vehicle	261 350,00
Dma Area	Unemployment Insurance	6 390,00
Housing Administration	Management of Informal Settlements	8 000 000,00
Maintenance	Basic Salary and Wages	303 849,00
Refuse Removal	Basic Salary and Wages	1 081 836,00
Refuse Removal	Refuse Removal	51 814 790,00
Social Services	Basic Salary and Wages	1 046 220,00
Social Services	Event Promoters	2 500 000,00
Storm Water And Stores	Basic Salary and Wages	1 814 190,00
Storm Water And Stores	Maintenance of Unspecified Assets	2 000 000,00
Waste Water Networks	Basic Salary and Wages	517 545,00
Waste Water Networks	Indigent Relief	2 000 000,00
Waste Water Networks	Sanitation Charges	55 304 380,00
Water And Sanitation Projects	Basic Salary and Wages	213 696,00
Water Distribution	Basic Salary and Wages	1 480 416,00
Water Distribution	Conventional	46 348 620,00
Water Distribution	Hire Charges	500 000,00
Water Distribution	Maintenance of Unspecified Assets	4 000 000,00
Water Distribution	Materials and Supplies	700 000,00
Water Treatment	Basic Salary and Wages	613 263,00
Grand Total		230 472 000,00

QUALITY CERTIFICATE

I, **Dawie Adonis**, the acting municipal manager of **GEORGE MUNICIPALITY** (name of municipality), hereby certify that –

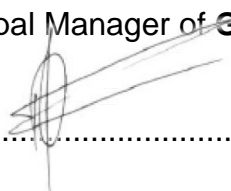
(mark as appropriate)

The monthly budget statement

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

Print name **Dawie Adonis**

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

Signature.....

Date12/09/2024.....