



Quarterly Budget Monitoring Report July to September 2024

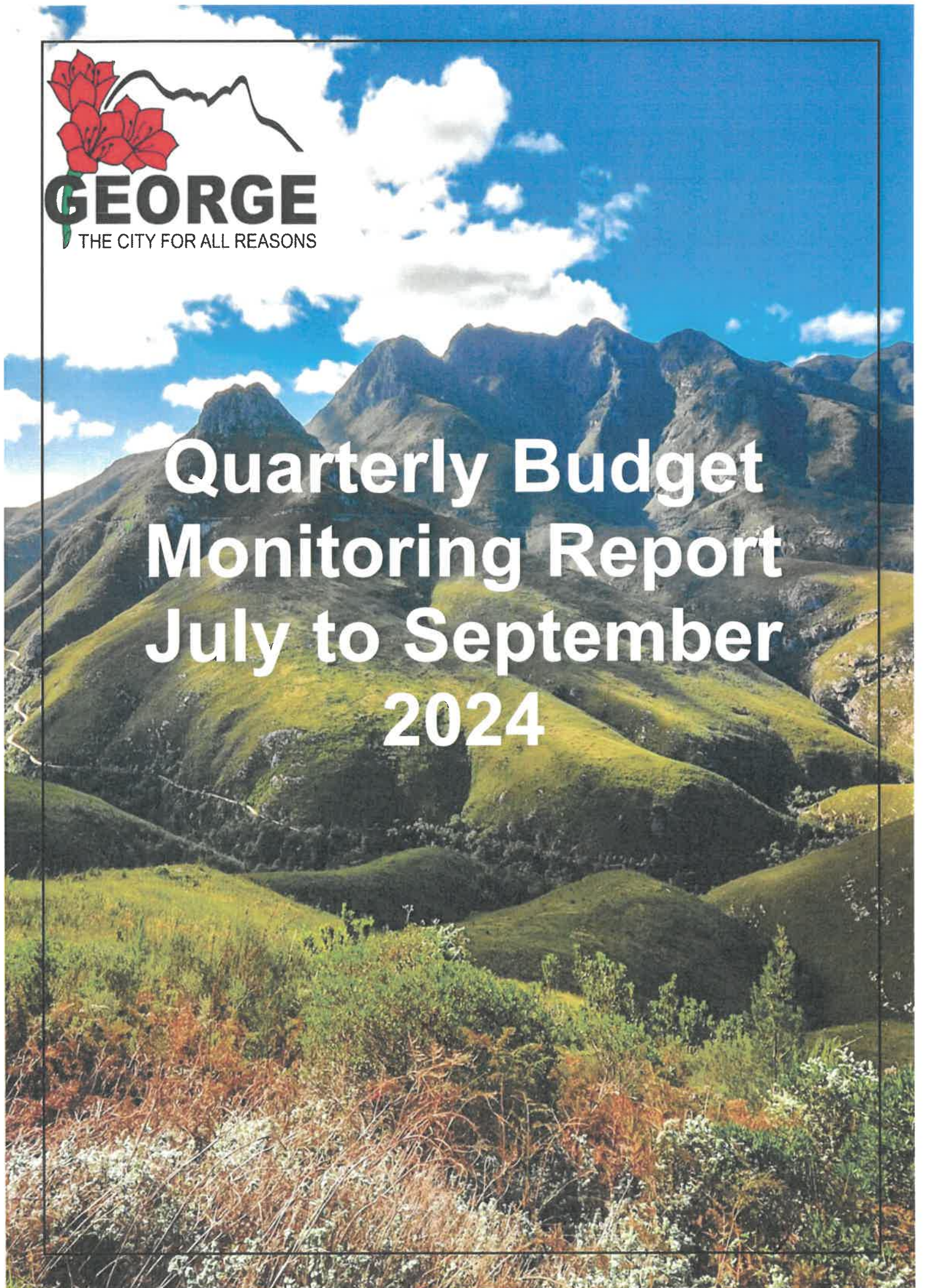


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Legislative framework

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 – No. 56 of 2003, Sections 71 & 52,
- 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 of the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit a report to the council within 30 days after the end of the first quarter of 2024/25, on the implementation of the budget and the financial state of affairs of the George Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality and is intended to inform and enable the council to fulfil its oversight responsibility.

EXECUTIVE MAYOR

Recommendations

- (a) Council notes the contents of this report and supporting documentation for the 1st quarter of 2024/25 financial year.
- (b) 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 Consolidated performance

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 1st quarter of 2024/25.

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)	236 805	903 789	559 292
Actual	206 025	937 824	584 916
Orders / Shadows	130 824	0	58 726
Variance to SDBIP	30 780	34 036	25 624
% Variance to SDBIP	13%	4%	5%
% of Adjusted budget 2024/25	15%	24%	17%
% of Adjusted budget 2024/25 including shadows	25%	N/A	18%

The capital commitments amount to R 130 823 749.73

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1.1.1 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	136 474 113	137 008 224	534 111	0%
Service Charges – Electricity	1 128 511 122	1 128 511 122	285 650 907	264 709 409	(20 941 498)	-7%
	Reason for variance: <ul style="list-style-type: none"> There is a 17.5% or R39.4 million increase in comparison to September 2023 (2023: R225 308 218) 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	41 798 529	37 472 279	(4 326 250)	-10%
	Reason for variance: <ul style="list-style-type: none"> There is a -12% or R5.3 million decrease in comparison to September 2023 (2023: R42 786 090) 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	45 280 821	46 859 132	1 578 311	3%
	Reason for variance: <ul style="list-style-type: none"> There is a 13% or R5.5 million increase in comparison to September 2023 (2023: R41 325 039) 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	42 193 189	42 911 550	718 361	2%
Fines, Penalties and Forfeits	92 960 590	92 960 590	3 673 358	3 083 701	(589 657)	-16%
Licences or permits	5 149 260	5 149 260	716 118	834 899	118 781	17%

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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"> There is a 12% or R90 thousand increase in comparison to September 2023 (2023: R744 972) which is attributed to the annual tariff increases and the expansion and development in the area. 					
Income for Agency Services	20 720 720	20 720 720	5 688 854	4 156 981	(1 531 873)	-27%
Rent of Facilities and Equipment	5 324 940	5 324 940	3 208 122	3 172 263	(35 859)	-1%
	387 488 794	387 488 794	126 711 665	161 408 454	34 696 789	27%
Grants and Subsidies Received – Capital	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	147 500 648	171 143 474	23 642 825	16%
	59 978 300	59 978 300	17 739 481	20 692 306	2 952 825	17%
Interest Earned – External Investments	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	5 918 473	6 064 106	145 633	2%
Other Revenue	39 815 850	39 815 850	8 712 729	9 678 520	965 791	11%
	113 672 581	113 672 581	24 798 676	19 870 727	(4 927 949)	-20%
GIPTN Fare Revenue	Reason for variance <ul style="list-style-type: none"> The SDBIP projections need to be amended to ensure closer alignment. The decrease in fare revenue is as a result of the school closure in September as less commuters were traveling daily. 					
Sale of Erven	4 906 000	4 906 000	121 660	114 660	(7 000)	-6%
Development Charges	38 142 370	38 142 370	7 611 437	8 654 087	1 042 649	14%

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"> There was an increase in development charges realised than anticipated, which is attributable to the improved turn around period in approving building plans and resolving backlogs. 					
Gain on Disposal of PPE	244 944 719	244 944 719	(10 276)	(10 276)	-	0%
Total Revenue	3 941 995 638	3 941 995 638	903 788 504	937 824 495	34 035 991	4%
% of Annual Budget Billed	24%					

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1.1.2 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	833 153 803	159 901 782	156 170 471	(3 731 311)	-2%
Remuneration of Councillors	31 120 110	31 120 110	7 690 996	6 411 406	(1 279 591)	-17%
	Reason for variance: <ul style="list-style-type: none"> The variance is due to vacant budgeted post not filled to date. 					
Contracted Services	827 577 183	812 891 240	70 247 853	92 994 444	22 746 591	32%
	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. R9mil has been spent on consultants and professional services, R43mil on contractors and R40mil on outsourced services. R39 million is on order as at 30 September 2024. 					
Bulk Purchases	784 617 850	784 617 850	206 033 736	214 374 876	8 341 140	4%
Operating Leases	4 685 436	4 702 436	615 843	857 638	241 795	39%
	Reason for variance: <ul style="list-style-type: none"> Invoices for lease payments are paid one month in arrears. R631 484.84 has been spent on furniture and office equipment leases, and R224 198.47 on community asset leases. R176 33 is on order as at 30 September 2024. 					

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Operational Cost	151 156 171	152 624 031	35 225 612	32 084 191	(3 141 421)	-9%
	Reason for variance: <ul style="list-style-type: none"> • R10mil has been spent on External Computer services (Microsoft and licence fees) • R4mil on Dumping fees and • R7mil on the SALGA annual payment. • R11 million is on order as of 30 September 2024. 					
Depreciation & Amortisation	205 288 314	205 288 314	50 523 704	51 322 078	798 375	2%
Loss on Disposal of PPE	150 016 591	150 016 591	(234 248)	(234 248)	-	0%
Bad Debts	11 289 742	11 289 742	6 865 702	9 934 526	3 068 825	45%
	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	94 484 618	4 746 918	897 949	(3 848 969)	-81%
	Reason for variance: <ul style="list-style-type: none"> • GIPTN paid the Traffic Management Technology for July 2024 – R427 341.06 • Social Services has paid R431 073.09 for Social Relief to Soup Kitchens. • R412 326 is on order as of 30 September 2024 • The monthly SDBIP projects needs to be adjusted. 					

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Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	362 039 920	361 621 285	17 684 074	20 102 730	2 418 656	14%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> • R16.1 million has been spent on Materials and supplies, R3.4 million has been spent on zero rated items and R517 423 on standard rated items. • R6.9 million is on order as 30 September 2024 • The monthly SDBIP projects needs to be adjusted. 					
Interest Expense	59 903 233	59 903 233	-	-	-	0%
Total Expenditure	3 501 713 253	3 501 713 253	559 301 973	584 916 062	25 614 089	5%
% of Annual Budget Spent	2%					

1.1.3 Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Municipal Manager	155 500	155 500	15 500	-	-	0%	0%
Corporate Services	10 600 900	16 478 976	721 045	513 119	964 677	3%	9%
Civil Engineering Services	859 899 038	941 504 144	199 528 085	180 061 151	55 344 388	19%	25%
	Reasons for variance: <ul style="list-style-type: none"> Civil Engineering Services planned to spend R145 753 910 by September 2024. Orders placed to date was of R45 998 160. 						
Electrotechnical Services	194 930 000	210 332 262	19 545 000	10 983 466	49 142 098	5%	29%
	Reasons for variance: <ul style="list-style-type: none"> Electrotechnical Services planned to spend R19 545 000 by September 2024. Orders placed to date was of R49 142 098. The following projects are in the construction phase: <ul style="list-style-type: none"> > Civic Centre BESS > Gwaiing BESS > Outeniqua BESS > Herolds Bay Substation Transformer > Proefplaas 66/11KV Upgrade – Phase 3 						
Human Settlements, Planning and Development and Property Management	42 127 326	47 158 979	7 204 109	3 486 349	3 157 220	7%	14%
	Reasons for variance: <ul style="list-style-type: none"> Human Settlements, Planning and Development and Property Management planned to spend R7 204 109 by September 2024. Orders placed to date was of R3 157 220. The York hostel project is behind schedule, as per the SDBIP. 						

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Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Orders Placed	% spent excluding Orders	% spent including Orders
Community Services	113 765 381	114 202 798	9 551 500	10 818 007	21 808 542	9%	29%
	Reasons for variance: <ul style="list-style-type: none"> • Community Services planned to spend R9 551 500 by September 2024. Orders placed to date was of R21 808 542. • The Rosemore Tartan Track is ahead of schedule and the planned completion date is February 2025. • The fencing at the sport field is completed and the Rosemore Indoor arena restoration is also completed. 						
Financial Services	3 245 500	3 245 500	240 000	162 864	406 824	5%	18%
	Reasons for variance: <ul style="list-style-type: none"> • Financial Services planned to spend R240 000 by September 2024. Orders placed to date was of R406 824. 						
Total Budget	1 224 723 645	1 333 078 159	236 805 239	206 024 956	130 823 750	15%	25%
% of Annual Budget Spent				15%			

Part 2: In-year budget statement tables

2.1.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M03 September									
Description	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	Audited Outcome								
Financial Performance									
Property rates	443 330	480 506	480 506	37 498	137 008	120 127	16 882	14%	480 506
Service charges	1 487 071	1 703 493	1 703 493	144 959	378 097	425 873	(47 776)	-11%	1 703 493
Investment revenue	100 632	59 978	59 978	11 000	20 692	15 489	5 203	34%	59 978
Transfers and subsidies - Operational	681 506	697 179	697 179	37 462	171 025	110 475	60 550	55%	697 179
Other own revenue	422 301	613 350	613 350	20 137	64 597	76 342	(11 746)	-15%	613 350
Total Revenue (excluding capital transfers and	3 134 840	3 554 507	3 554 507	251 057	771 419	748 306	23 113	3%	3 554 507
Employee costs	692 661	823 626	833 154	57 639	156 170	182 202	(26 031)	-14%	833 154
Remuneration of Councilors	25 564	31 120	31 120	2 135	6 411	7 780	(1 369)	-16%	31 120
Depreciation and amortisation	248 122	205 268	205 268	17 107	205 268	51 322	153 966	300%	205 268
Interest	66 519	59 903	59 903	-	-	-	-	-	59 903
Inventory consumed and bulk purchases	963 558	1 146 658	1 146 239	117 214	234 478	236 554	(2 077)	-1%	1 146 239
Transfers and subsidies	85 765	90 392	94 515	884	898	15 791	(14 893)	-94%	94 515
Other expenditure	1 011 707	1 144 725	1 131 494	81 368	138 318	209 653	(71 336)	-34%	1 131 494
Total Expenditure	3 093 917	3 501 713	3 501 713	276 346	741 564	703 363	38 261	5%	3 501 713
Surplus/(Deficit)	40 924	52 794	52 794	(25 289)	29 856	45 003	(15 148)	-34%	52 794
Transfers and subsidies - capital (monetary allocations)	571 849	387 489	387 489	52 480	161 408	89 574	71 834	80%	387 489
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	612 772	440 282	440 282	27 190	191 264	134 578	56 687	42%	440 282
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	612 772	440 282	440 282	27 190	191 264	134 578	56 687	42%	440 282
Capital expenditure & funds sources									
Capital expenditure	948 498	1 224 724	1 333 078	89 859	206 025	309 507	(103 482)	-33%	1 333 078
Capital transfers recognised	523 249	340 814	340 814	45 888	115 567	85 204	30 363	36%	340 814
Borrowing	284 043	466 080	494 166	21 787	57 666	106 943	(49 276)	-46%	494 166
Internally generated funds	141 296	417 829	498 098	22 184	32 792	117 351	(84 559)	-72%	498 098
Total sources of capital funds	948 498	1 224 724	1 333 078	89 859	206 025	309 507	(103 482)	-33%	1 333 078
Financial position									
Total current assets	1 799 590	1 177 485	1 099 654		2 083 770				1 099 654
Total non current assets	4 723 761	5 590 962	5 696 316		4 812 656				5 696 316
Total current liabilities	1 342 010	997 767	998 311		1 349 835				998 311
Total non current liabilities	789 244	1 349 012	1 349 012		789 244				1 349 012
Community wealth/Equity	4 412 097	4 421 648	4 421 648		4 757 328				4 421 648
Cash flows									
Net cash from (used) operating	1 373 284	895 200	895 200	48 412	473 526	231 336	(242 190)	-105%	895 200
Net cash from (used) investing	(404 284)	(1 224 724)	(1 333 078)	(89 852)	(271 714)	(333 270)	(61 556)	16%	(1 333 078)
Net cash from (used) financing	87 252	404 688	404 688	-	-	(12 351)	(12 351)	100%	404 688
Cash/cash equivalents at the month/year end	1 903 131	364 373	256 019	-	1 558 831	174 895	(1 383 936)	-791%	1 323 828
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	177 837	20 141	17 300	19 290	14 181	14 504	68 711	217 233	550 198
Creditors Age Analysis									
Total Creditors	164 639	4 365	3	-	-	-	-	-	169 007

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2.1.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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
Revenue - Functional										
Governance and administration		622 197	578 422	578 422	50 509	165 976	145 516	20 460	14%	578 422
Executive and council		24 397	4	4	-	-	1	(1)	-100%	4
Finance and administration		597 800	578 417	578 417	50 509	165 976	145 515	20 461	14%	578 417
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		89 836	168 027	168 027	5 065	15 359	25 532	(10 173)	-40%	168 027
Community and social services		16 976	22 776	22 776	1 401	4 444	5 894	(1 250)	-22%	22 776
Sport and recreation		26 084	25 844	25 844	2 611	8 689	6 461	2 228	34%	25 844
Public safety		32 785	89 283	89 283	813	1 770	5 872	(4 102)	-70%	89 283
Housing		13 990	29 941	29 941	241	456	7 459	(7 003)	-94%	29 941
Health		1	183	183	-	-	46	(46)	-100%	183
Economic and environmental services		671 136	610 340	610 340	47 370	135 064	81 768	53 296	65%	610 340
Planning and development		24 754	25 047	25 047	1 682	5 013	6 262	(1 249)	-20%	25 047
Road transport		646 280	585 146	585 146	45 656	129 993	75 469	54 524	72%	585 146
Environmental protection		102	147	147	31	59	37	22	58%	147
Trading services		2 323 345	2 584 894	2 584 894	200 353	616 219	584 987	31 232	5%	2 584 894
Energy sources		1 018 452	1 192 412	1 192 412	101 056	279 411	296 103	(16 692)	-8%	1 192 412
Water management		776 406	814 172	814 172	64 816	180 598	142 307	38 291	27%	814 172
Waste water management		293 763	352 614	352 614	19 874	85 356	88 153	(2 797)	-3%	352 614
Waste management		236 724	225 696	225 696	14 807	70 854	56 424	14 431	26%	225 696
Other	4	176	313	313	39	210	78	131	168%	313
Total Revenue - Functional	2	3 706 689	3 941 996	3 941 996	303 336	932 628	837 881	94 947	11%	3 941 996
Expenditure - Functional										
Governance and administration		452 254	565 575	563 775	41 243	104 855	108 894	(4 039)	-4%	563 775
Executive and council		78 660	83 109	85 679	4 144	12 347	14 350	(2 002)	-14%	85 679
Finance and administration		357 095	436 093	431 724	35 776	90 052	83 498	6 554	8%	431 724
Internal audit		16 499	46 373	46 373	1 323	2 455	11 047	(8 591)	-78%	46 373
Community and public safety		252 352	322 246	320 434	15 890	41 896	59 144	(17 248)	-29%	320 434
Community and social services		51 816	65 802	65 733	3 964	10 434	14 900	(4 466)	-30%	65 733
Sport and recreation		39 940	47 110	47 125	2 570	7 213	9 721	(2 508)	-26%	47 125
Public safety		112 663	152 495	150 735	5 982	15 973	21 576	(5 603)	-26%	150 735
Housing		40 805	48 471	48 471	2 999	7 055	11 016	(3 963)	-36%	48 471
Health		7 125	8 370	8 370	375	1 222	1 926	(704)	-37%	8 370
Economic and environmental services		635 117	650 593	652 416	44 953	59 073	139 000	(79 927)	-58%	652 416
Planning and development		44 322	53 405	53 488	3 866	10 611	12 702	(2 091)	-16%	53 488
Road transport		585 846	590 032	591 862	40 442	47 041	124 610	(77 570)	-62%	591 862
Environmental protection		4 950	7 065	7 065	645	1 421	1 687	(266)	-16%	7 065
Trading services		1 736 460	1 941 363	1 941 063	172 853	377 859	390 511	(12 652)	-3%	1 941 063
Energy sources		900 514	982 531	982 521	117 253	248 030	237 948	10 082	4%	982 521
Water management		381 848	498 172	498 172	23 675	45 394	52 467	(7 073)	-13%	498 172
Waste water management		308 294	317 703	317 413	22 345	58 970	68 370	(9 400)	-14%	317 413
Waste management		145 804	142 957	142 957	9 579	25 466	31 728	(6 262)	-20%	142 957
Other		17 735	22 024	24 024	1 408	3 912	5 754	(1 841)	-32%	24 024
Total Expenditure - Functional	3	3 093 917	3 501 713	3 501 713	276 346	507 597	703 303	(115 706)	-16%	3 501 713
Surplus/ (Deficit) for the year		612 772	440 282	440 282	27 190	345 230	134 578	210 653	157%	440 282

2.1.3 Table C3: Monthly Operating Budget Statement by municipal vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
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		14 505	17 614	17 614	1 181	3 145	4 404	(1 258)	-28,6%	17 614
Vote 3 - Corporate Services		3 445	3 035	3 035	132	1 376	459	917	196,6%	3 035
Vote 4 - Corporate Services		5 522	2 577	2 577	1	4	644	(640)	-99,4%	2 577
Vote 5 - Community Services		27 765	30 354	30 354	2 767	9 195	7 588	1 608	21,2%	30 354
Vote 6 - Community Services		285 228	340 843	340 843	16 289	77 441	68 782	8 679	12,6%	340 843
Vote 7 - Community Services		635	1 154	1 154	60	152	289	(136)	-47,2%	1 154
Vote 8 - Civil Engineering Services		1 179 157	1 169 304	1 169 304	84 894	265 676	231 050	35 587	15,4%	1 169 304
Vote 9 - Civil Engineering Services		523 367	557 657	557 657	44 898	124 847	68 587	56 251	82,0%	557 657
Vote 10 - Electro-technical Services		1 018 102	1 192 412	1 192 412	101 059	279 411	296 103	(16 692)	-6,3%	1 192 412
Vote 11 - Financial Services		480 898	503 160	503 160	39 282	141 677	125 764	15 913	12,7%	503 160
Vote 12 - Financial Services		102 458	61 888	61 888	11 034	21 492	15 965	5 526	34,6%	61 888
Vote 13 - Human Settlements, Planning and Development and		41 561	61 995	61 995	1 943	7 405	16 215	(8 808)	-54,3%	61 995
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	303 536	932 626	837 881	94 945	11,3%	3 941 996
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	26 299	41 151	41 151	1 578	3 472	7 415	(3 943)	-53,2%	41 151
Vote 2 - Corporate Services		59 131	74 625	74 142	4 665	12 798	14 304	(1 507)	-10,5%	74 142
Vote 3 - Corporate Services		43 205	63 220	61 134	3 469	15 077	7 750	7 327	94,5%	61 134
Vote 4 - Corporate Services		98 429	95 211	98 781	6 045	17 200	19 279	(2 079)	-10,8%	98 781
Vote 5 - Community Services		73 561	75 010	81 331	4 954	13 190	17 668	(4 478)	-25,3%	81 331
Vote 6 - Community Services		305 304	361 343	355 022	19 705	52 851	68 121	(15 270)	-22,4%	355 022
Vote 7 - Community Services		1 637	1 948	1 948	151	393	458	(65)	-14,1%	1 948
Vote 8 - Civil Engineering Services		726 204	661 307	661 307	48 768	112 340	131 683	(19 303)	-14,7%	661 307
Vote 9 - Civil Engineering Services		571 470	572 915	572 915	39 200	43 782	123 200	(76 418)	-63,6%	572 915
Vote 10 - Electro-technical Services		925 205	1 017 495	1 017 495	119 304	253 635	245 329	7 305	3,0%	1 017 495
Vote 11 - Financial Services		95 576	112 374	112 424	10 405	23 143	20 509	2 634	12,8%	112 424
Vote 12 - Financial Services		57 990	75 663	75 613	9 193	16 763	14 885	1 877	12,6%	75 613
Vote 13 - Human Settlements, Planning and Development and		105 689	145 451	145 451	6 908	22 913	34 701	(11 788)	-34,0%	145 451
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 693 902	3 501 713	3 501 713	276 346	587 597	703 383	(115 786)	-16,3%	3 501 713
Surplus/ (Deficit) for the year	2	588 744	440 282	440 282	27 190	345 229	134 578	210 651	156,5%	440 282

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

2.1.4 Table C4: Monthly Operating Budget Statement by type

WCD44 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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										
Exchange Revenue		1 802 001	2 009 592	2 009 592	172 831	452 654	503 582	(50 928)	-10%	2 009 592
Service charges - Electricity		934 156	1 124 438	1 124 438	96 613	255 538	261 110	(25 572)	-9%	1 124 438
Service charges - Water		228 474	245 303	245 303	17 482	35 656	61 326	(25 669)	-42%	245 303
Service charges - Waste Water Management		170 125	171 381	171 381	15 108	45 534	42 845	2 689	6%	171 381
Service charges - Waste management		154 316	162 371	162 371	13 756	41 368	40 593	776	2%	162 371
Sale of Goods and Rendering of Services		108 631	137 116	137 116	9 655	26 679	34 279	(7 600)	-22%	137 116
Agency services		13 983	20 721	20 721	499	4 187	5 180	(993)	-19%	20 721
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		24 309	22 255	22 255	1 987	6 064	5 564	500	9%	22 255
Interest earned from Current and Non Current Assets		100 632	59 978	59 978	11 000	20 692	15 489	5 203	34%	59 978
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 425	5 325	5 325	187	3 172	3 247	(75)	-2%	5 325
Licence and permits		761	781	781	110	297	195	102	52%	781
Operational Revenue		62 188	59 924	59 924	4 435	13 464	13 755	(290)	-2%	59 924
Non-Exchange Revenue		1 332 840	1 544 914	1 544 914	78 226	318 766	244 725	74 041	30%	1 544 914
Property rates		443 330	480 506	480 506	37 498	137 008	120 127	16 882	14%	480 506
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		35 344	92 961	92 961	839	3 084	6 792	(3 708)	-55%	92 961
Licence and permits		1 555	4 369	4 369	113	538	1 092	(554)	-51%	4 369
Transfer and subsidies - Operational		681 506	697 179	697 179	37 462	171 025	110 475	60 550	55%	697 179
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		25 363	24 955	24 955	2 313	7 121	6 239	882	14%	24 955
Gains on disposal of Assets		117	-	-	-	-	-	-	-	-
Other Gains		145 626	244 945	244 945	-	(10)	-	(10)	-	244 945
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		3 134 840	3 554 507	3 554 507	251 057	771 419	748 386	23 113	3%	3 554 507
Expenditure By Type										
Employee related costs		692 681	823 626	833 154	57 639	156 170	182 202	(26 031)	-14%	833 154
Remuneration of councillors		25 564	31 120	31 120	2 135	6 411	7 780	(1 369)	-18%	31 120
Bulk purchases - electricity		715 566	784 618	784 618	103 785	214 375	196 154	18 220	9%	784 618
Inventory consumed		247 992	362 040	361 621	13 429	20 103	40 400	(20 297)	-50%	361 621
Debt impairment		43 877	99 903	99 903	-	-	-	-	-	99 903
Depreciation and amortisation		248 122	205 288	205 288	17 107	205 288	51 322	153 966	300%	205 288
Interest		66 519	59 903	59 903	-	-	-	-	-	59 903
Contracted services		713 811	827 577	812 826	60 051	93 025	169 053	(76 028)	-45%	812 826
Transfers and subsidies		85 765	90 392	94 515	884	898	15 791	(14 893)	-94%	94 515
Irrecoverable debts written off		91 201	11 290	11 290	4 953	10 878	1 361	9 517	696%	11 290
Operational costs		135 149	155 842	157 361	16 364	34 649	39 240	(4 591)	-12%	157 361
Losses on Disposal of Assets		1 183	-	-	-	-	-	-	-	-
Other Losses		26 486	50 114	50 114	-	(234)	-	(234)	-	50 114
Total Expenditure		3 893 917	3 581 713	3 581 713	276 346	741 564	703 383	38 261	5%	3 581 713
Surplus/(Deficit)		40 924	52 794	52 794	(25 289)	29 856	45 003	(15 148)	(0)	52 794
Transfers and subsidies - capital (monetary allocations)		571 849	387 489	387 489	52 480	161 408	89 574	71 834	0	387 489
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		612 772	440 282	440 282	27 190	191 264	134 578			440 282
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		612 772	440 282	440 282	27 190	191 264	134 578			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	27 190	191 264	134 578			440 282
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		612 772	440 282	440 282	27 190	191 264	134 578			440 282

2.1.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
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										
Multi-Year expenditure appropriation										
Vote 1 - Office of the Municipal Manager	1	51	141	91	-	-	23	(23)	-100%	91
Vote 2 - Corporate Services	2	2 052	5 045	7 585	-	-	1 896	(1 896)	-100%	7 585
Vote 3 - Corporate Services	3	846	603	600	-	-	150	(150)	-100%	600
Vote 4 - Corporate Services	4	587	135	135	-	-	34	(34)	-100%	135
Vote 5 - Community Services	5	6 183	11 510	11 502	236	1 390	2 833	(1 443)	-51%	11 502
Vote 6 - Community Services	6	22 558	24 465	24 145	448	448	3 516	(3 068)	-87%	24 145
Vote 7 - Community Services	7	-	10	11	-	-	-	-	-	11
Vote 8 - Civil Engineering Services	8	314 654	451 193	569 318	48 583	90 641	125 700	(35 059)	-28%	569 318
Vote 9 - Civil Engineering Services	9	29	356	359	-	-	90	(90)	-100%	359
Vote 10 - Electro-technical Services	10	66 003	127 720	141 306	446	771	35 326	(34 555)	-96%	141 306
Vote 11 - Financial Services	11	1 031	1 709	1 709	12	15	427	(412)	-96%	1 709
Vote 12 - Financial Services	12	1 804	1 005	1 005	-	-	251	(164)	-41%	1 005
Vote 13 - Human Settlements, Planning and Development and Property Management	13	15 752	38 263	43 167	104	2 778	10 780	(8 002)	-74%	43 167
Vote 14 - [NAME OF VOTE 14]	14	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	15	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	431 579	702 154	806 931	49 836	96 191	181 029	(84 838)	-47%	806 931
Single Year expenditure appropriation										
Vote 1 - Office of the Municipal Manager	1	36	15	65	-	-	16	(16)	-100%	65
Vote 2 - Corporate Services	2	3 562	3 563	6 881	127	240	1 710	(1 471)	-86%	6 881
Vote 3 - Corporate Services	3	336	750	770	194	208	137	71	52%	770
Vote 4 - Corporate Services	4	237	508	508	-	65	127	(62)	-49%	508
Vote 5 - Community Services	5	16 216	43 864	44 309	3 047	6 370	10 905	(2 536)	-23%	44 309
Vote 6 - Community Services	6	26 683	32 417	32 736	416	611	6 852	(6 282)	-91%	32 736
Vote 7 - Community Services	7	547	1 500	1 500	-	-	375	(375)	-100%	1 500
Vote 8 - Civil Engineering Services	8	389 067	367 675	371 155	34 126	89 420	89 889	(469)	-1%	371 155
Vote 9 - Civil Engineering Services	9	380	672	672	-	-	168	(168)	-100%	672
Vote 10 - Electro-technical Services	10	76 105	67 210	69 027	1 670	10 212	17 127	(6 914)	-40%	69 027
Vote 11 - Financial Services	11	40	32	32	-	-	8	(8)	-100%	32
Vote 12 - Financial Services	12	-	500	500	-	-	125	(125)	-100%	500
Vote 13 - Human Settlements, Planning and Development and Property Management	13	3 709	3 855	3 992	446	708	968	(260)	-26%	3 992
Vote 14 - [NAME OF VOTE 14]	14	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	15	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	516 818	522 570	532 147	40 029	109 834	128 478	(18 644)	-15%	532 147
Total Capital Expenditure	3	948 498	1 224 724	1 333 078	89 865	206 025	309 507	(103 482)	-33%	1 333 078
Capital Expenditure - Functional Classification										
Governance and administration		5 725	17 025	17 524	410	747	4 029	(3 283)	-81%	17 524
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5 675	16 965	17 514	410	747	4 027	(3 280)	-51%	17 514
Internal audit		51	60	10	-	-	2	(2)	-100%	10
Community and public safety		66 793	95 571	102 542	3 830	10 519	25 252	(14 733)	-58%	102 542
Community and social services		7 820	11 103	16 927	124	167	4 232	(4 045)	-96%	16 927
Sport and recreation		20 191	48 394	48 592	3 283	9 714	12 002	(2 288)	-19%	48 592
Public safety		33 899	30 270	30 261	423	616	7 502	(6 685)	-92%	30 261
Housing		4 219	5 530	5 787	-	-	1 447	(1 447)	-100%	5 787
Health		664	275	975	-	-	69	(69)	-100%	975
Economic and environmental services		191 090	349 001	419 486	24 245	47 549	93 437	(45 906)	-49%	419 486
Planning and development		15 608	33 619	38 421	538	3 475	9 594	(6 119)	-64%	38 421
Road transport		175 482	315 382	381 065	23 706	44 074	83 863	(39 790)	-47%	381 065
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		684 737	762 627	793 026	61 375	147 211	186 644	(39 433)	-21%	793 026
Energy sources		142 105	194 600	210 002	2 116	10 983	52 371	(41 387)	-79%	210 002
Water management		377 643	290 145	301 326	41 897	103 058	73 608	29 450	40%	301 326
Waste water management		149 733	255 167	258 982	16 944	32 752	58 584	(25 832)	-44%	258 982
Waste management		15 256	22 715	22 715	417	417	2 081	(1 664)	-60%	22 715
Other		152	500	500	-	-	125	(125)	-100%	500
Total Capital Expenditure - Functional Classification	3	948 498	1 224 724	1 333 078	89 865	206 025	309 507	(103 482)	-33%	1 333 078
Funded by:										
National Government		510 265	340 354	340 354	45 688	115 567	85 089	30 478	36%	340 354
Provincial Government		12 984	460	460	-	-	115	(115)	-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		323 249	340 814	348 614	45 688	115 567	85 204	38 363	36%	348 614
Borrowing		284 043	466 080	494 166	21 787	57 666	106 943	(49 276)	-46%	494 166
Internally generated funds		141 206	417 829	498 098	22 184	32 792	117 381	(84 589)	-72%	498 098
Total Capital Funding	7	948 498	1 224 724	1 333 078	89 865	206 025	309 507	(103 482)	-33%	1 333 078

2.1.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		1 357 019	364 373	256 019	1 460 998	256 019
Trade and other receivables from exchange transactions		208 585	130 646	130 646	296 293	130 646
Receivables from non-exchange transactions		74 952	16 323	16 323	125 496	16 323
Current portion of non-current receivables		123	1 820	1 820	(601)	1 820
Inventory		116 749	124 881	125 405	118 741	125 405
VAT		33 292	535 954	535 954	100 222	535 954
Other current assets		10 860	3 487	3 487	(37 377)	3 487
Total current assets		1 799 590	1 177 485	1 069 654	2 063 770	1 069 654
Non current assets						
Investments		-	-	-	-	-
Investment property		143 745	143 186	143 186	143 745	143 186
Property, plant and equipment		4 575 100	5 379 756	5 488 110	4 729 704	5 488 110
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		585	13 309	13 309	684	13 309
Trade and other receivables from exchange transactions		-	50 281	50 281	(65 774)	50 281
Non-current receivables from non-exchange transactions		96	195	195	92	195
Other non-current assets		-	-	-	-	-
Total non current assets		4 723 761	5 590 962	5 699 316	4 812 686	5 699 316
TOTAL ASSETS		6 523 351	6 768 447	6 768 970	6 876 457	6 768 970
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		78 036	62 347	62 347	78 036	62 347
Consumer deposits		45 628	41 220	41 220	46 180	41 220
Trade and other payables from exchange transactions		363 017	446 001	448 525	157 390	446 525
Trade and other payables from non-exchange transactions		757 265	49 572	49 572	797 431	49 572
Provision		98 063	153 342	153 342	97 951	153 342
VAT		-	245 305	245 305	172 897	245 305
Other current liabilities		-	-	-	-	-
Total current liabilities		1 342 010	997 787	998 311	1 349 885	998 311
Non current liabilities						
Financial liabilities		445 788	1 132 727	1 132 727	445 788	1 132 727
Provision		312 952	-	-	312 952	-
Long term portion of trade payables		10 504	-	-	10 504	-
Other non-current liabilities		-	216 285	216 285	-	216 285
Total non current liabilities		769 244	1 349 012	1 349 012	769 244	1 349 012
TOTAL LIABILITIES		2 111 254	2 346 799	2 347 323	2 119 129	2 347 323
NET ASSETS	2	4 412 097	4 421 648	4 421 648	4 757 328	4 421 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 378 227	4 264 323	4 264 323	4 723 458	4 264 323
Reserves and funds		33 870	157 324	157 324	33 870	157 324
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 412 097	4 421 648	4 421 648	4 757 328	4 421 648

2.1.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		Audited Outcome								
CASH FLOW FROM OPERATING ACTIVITIES	f									
Receipts										
Property rates		472 458	465 982	465 982	37 498	137 008	116 605	20 403	17%	465 982
Service charges		1 479 269	1 671 675	1 671 675	144 959	378 097	417 919	(39 822)	-10%	1 671 675
Other revenue		103 877	555 578	555 578	17 311	124 862	131 537	(6 675)	-5%	555 578
Transfers and Subsidies - Operational		683 804	696 551	696 551	37 462	171 025	172 378	(1 353)	-1%	696 551
Transfers and Subsidies - Capital		915 422	750 328	750 328	52 480	161 408	187 467	(26 059)	-14%	750 328
Interest		103 306	59 978	59 978	12 987	26 756	15 489	11 267	73%	59 978
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 375 062)	(3 235 642)	(3 235 642)	(254 285)	(525 631)	(807 813)	(282 182)	35%	(3 235 642)
Interest		(9 790)	(68 889)	(68 889)	-	-	(2 246)	(2 246)	100%	(68 889)
Transfers and Subsidies		-	(361)	(361)	-	-	-	-		(361)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 373 284	895 200	895 200	48 412	473 526	231 336	(242 190)	-105%	895 200
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 033	-	-	-	115	-	115	0%	-
Decrease (increase) in non-current receivables		69	-	-	7	(65 803)	-	(65 803)	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(402 386)	(1 224 724)	(1 333 078)	(89 859)	(206 025)	(333 270)	(127 245)	38%	(1 333 078)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(401 284)	(1 224 724)	(1 333 078)	(89 852)	(271 714)	(333 270)	(61 556)	18%	(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	-	-	(12 381)	12 381	-100%	476
Payments										
Repayment of borrowing		(128 677)	(56 769)	(56 769)	-	-	-	-		(56 769)
NET CASH FROM/(USED) FINANCING ACTIVITIES		87 252	404 688	404 688	-	-	(12 381)	(12 381)	100%	404 688
NET INCREASE/ (DECREASE) IN CASH HELD		1 059 252	75 164	(33 191)	(41 440)	201 812	(114 315)			(33 191)
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:		1 903 131	364 373	256 019		1 558 831	174 895			1 323 828

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.

Quarterly Budget Monitoring Report

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

Cash and cash equivalents commitments - 30 September 2024	
	R'000
Cash and Cash Equivalents	1 558 831 031
Less: Ringfenced and Invested	1 088 528 334
Repayments of Loans - short term portion	18 639 172
Capital Replacement Reserve	1 738 259
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	26 052 689
Housing Development Fund	34 485 161
Trade debtors - deposits	13 894 062
Investments	900 000 000
Working Capital	470 302 697

Financial problems or risks facing the municipality:

The working capital amounted to R470 million at the end of September 2024.

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

Supporting documentation

2.2.1 Table SC3: Debtors Age Analysis

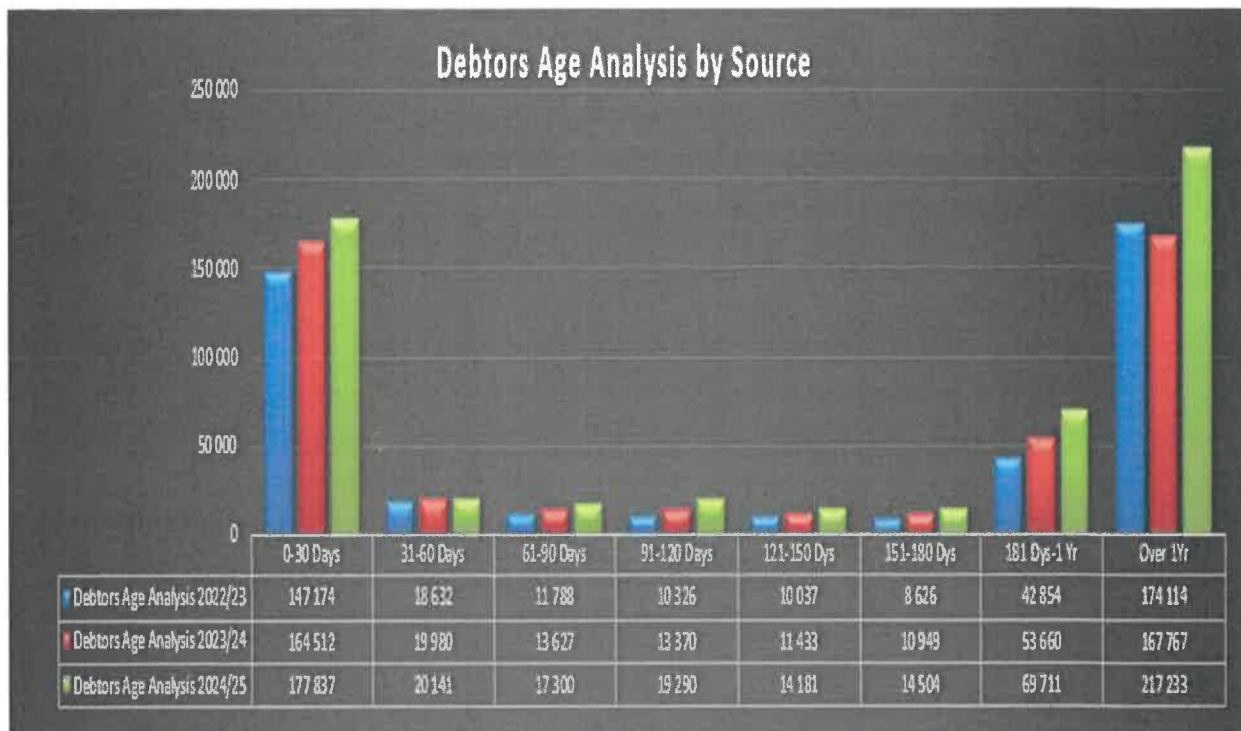
WC044 George - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	30 735	6 290	6 478	8 911	5 233	5 129	24 058	65 049	151 884	108 379	2 690	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	81 738	3 352	2 053	1 992	1 771	1 691	7 896	11 239	111 731	24 588	184	-
Receivables from Non-exchange Transactions - Property Rates	1400	53 200	2 151	1 632	1 633	1 317	1 098	4 580	17 958	63 588	26 585	277	-
Receivables from Exchange Transactions - Waste Water Management	1500	21 530	3 570	2 849	2 812	2 508	2 455	12 861	39 962	88 528	60 579	858	-
Receivables from Exchange Transactions - Waste Management	1600	20 622	3 506	2 785	2 656	2 509	2 388	12 564	37 021	84 051	57 136	875	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	62	19	14	8	6	5	17	141	272	177	-	-
Interest on Arrear Debtor Accounts	1810	1 137	291	343	475	473	532	4 030	30 775	38 054	36 284	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(31 187)	962	1 145	804	284	1 205	3 795	15 190	(7 892)	21 187	76	-
Total By Income Source	2000	177 837	20 141	17 300	19 290	14 181	14 584	69 711	217 233	550 196	334 918	4 953	-
2023/24 - totals only		164 512	19 980	13 627	13 370	11 433	10 949	53 660	167 767	455 287	267 179	7 223	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	13 815	1 037	606	554	627	532	2 312	1 591	20 971	5 616	-	-
Commercial	2300	67 287	2 614	1 689	1 039	731	748	2 933	15 782	92 824	21 234	-	-
Households	2400	97 084	16 437	15 047	17 627	12 775	13 169	63 849	197 912	439 892	305 332	4 953	-
Other	2500	(329)	54	59	69	48	54	618	1 948	2 521	2 737	-	-
Total By Customer Group	2600	177 837	20 141	17 300	19 290	14 181	14 584	69 711	217 233	550 196	334 918	4 953	-

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

At the end of September 2024, an amount of R550 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R334.9 million outstanding for longer than 90 days.

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



Debtors Collection rate:

The collection rate for September 2024 was 95.22%, the year-to-date collection rate is 88.88%

Debtors Collection Rate Calculation 2024/25										
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%		
Sep 24	R 565 390 356.06	R 180 913 143.85	R 550 196 117.80	R 18 888 008.20	R 569 084 126.00	R 4 953 305.93	R 191 154 076.18	95.22%		88.88%

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. 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.

2.2.2 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 - M03 September

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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	119 566	6	-	-	-	-	-	-	119 572
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	10 522	-	-	-	-	-	-	-	10 522
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	34 551	4 359	3	-	-	-	-	-	38 913
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	164 639	4 365	3	-	-	-	-	-	169 007

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.

Quarterly Budget Monitoring Report

2.2.3 Table SC5: Investment Portfolio

INVESTMENT REGISTER															
NO.	REV. YEAR	INVEST DATE	NATURE DATE	RATE %	ACC NO	ACC CREDIT NUMBER	BANKING INSTITUTION	42111000-3 AMOUNT	42111000-1 AMOUNT	42111000-2 AMOUNT	42111000-3 AMOUNT	42111000-2 Balance of Investment	DATE PAID BY BANK TO GO	RECEIPT DATE	REFERENCE
Investments carried forward 30 June 2024															
57	91	08 04 2024	08 07 2024	0.150%	2081538304	00584245	ARCA	500 000 000.00				500 000 000.00	10 07 2024	JF09 11387446200068	
58	91	12 06 2024	11 06 2024	0.150%	097491361561	00284411	NFI1	100 000 000.00				100 000 000.00	30 06 2024	JF09 113874462022481	
59	92	12 06 2024	12 05 2024	0.150%	788762276229	00284411	NFI1	100 000 000.00				100 000 000.00	30 06 2024	JF09 113874462022781	
60	92	26 06 2024	27 06 2024	0.100%	037818061561	00284411	NFI2	200 000 000.00				200 000 000.00	30 06 2024	JF09 113874462022786	
								900 000 000.00				900 000 000.00			
Movements 1 July 2024 to 30 June 2025															
57	91	08 04 2024	08 07 2024	0.150%	2081538304	60644246	AUSA		600 000 000.00			600 000 000.00	08 07 2024	09 21 2024	RWE 000000009
58	92	26 06 2024	27 06 2024	0.150%	097491361561	50097210	NFI2		200 000 000.00			200 000 000.00	27 06 2024	RWE 001252783	
59	92	12 06 2024	11 06 2024	0.150%	097491361561	90095201	NFI2		100 000 000.00			100 000 000.00	11 06 2024	RWE 000022581	
59	92	12 06 2024	11 06 2024	0.150%	097491361561	90096403	NFI1		100 000 000.00			100 000 000.00	12 06 2024	RWE 000022281	
62	93	07 05 2024	09 09 2024	0.080%	0379481051561	30544283	NFI2		100 000 000.00			100 000 000.00	09 09 2024	RWE 000022382	
63	93	07 05 2024	09 09 2024	0.080%	0379481051561	30544283	NFI2		200 000 000.00			200 000 000.00	11 09 2024	RWE 000022382	
64	90	07 06 2024	05 11 2024	0.130%	2081715448	90998286	AUSA		300 000 000.00			300 000 000.00	TBA	TBA	
64	91	17 09 2024	17 12 2024	0.025%	758761726030	90998286	STI3		100 000 000.00			100 000 000.00	TBA	TBA	
Balance as at 30 September 2024								900 000 000.00	900 000 000.00	1 000 000 000.00		1 800 000 000.00			
INVESTMENTS WITH COLLATERAL IN BANKING ACCOUNT															
NO.	REV. YEAR	INVEST DATE	NATURE DATE	RATE %	ACC NO	TRANSACTION NO	BANKING INSTITUTION	42111000-3 AMOUNT	42111000-1 AMOUNT	42111000-2 AMOUNT	42111000-3 Balance of Investment	DATE PAID BY BANK TO GO	RECEIPT DATE	REFERENCE	
Investments carried forward 30 June 2024															
-	-	01 07 2024	-	-	63095662304	-	FNB	-	1 000 000.00			1 000 000.00			
-	-	30 06 2024	-	0.100%	63066622504	-	FNB	-	1 000 000.00			82 119.74	82 119.74	1 001 119.74	
								1 000 000.00				82 119.74			
Movements 1 July 2024 to 30 June 2025															
None								1 000 000.00				82 119.74			
Balance as at 30 September 2024								1 000 000.00				82 119.74			
Balance as at 30 September 2024								900 000 000.00	900 000 000.00	1 000 000 000.00		1 882 119.74			

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.

2.2.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Year ID Actual	Year ID Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	12									
Operating Transfers and Grants										
National Government:		186 461	171 307	171 307	-	5 891	68 700	(62 809)	-91.4%	171 307
Expanded Public Works Programme Integrated Grant		4 173	1 966	1 966	-	491	491	-		1 966
Infrastructure Skills Development Grant	3	6 217	6 000	6 000	-	3 600	3 600	-		6 000
Local Government Financial Management Grant		1 171	1 800	1 800	-	1 800	1 800	-		1 800
Public Transport Network Grant		170 300	155 541	155 541	-	-	62 809	(62 809)	-100.0%	155 541
Regional Bulk Infrastructure Grant		4 000	6 000	6 000	-	-	-	-		6 000
Integrated Urban Development Grant										
Provincial Government:		302 785	293 572	293 572	-	3 951	3 951	-		293 572
Community Development Workers - Operating		94	94	94	-	94	94	-		94
Community Library Service Grant - Operating		11 288	11 570	11 570	-	3 857	3 857	-		11 570
Financial Management Capacity Building Grant - Operating		1 200	2 000	2 000	-	-	-	-		2 000
George Integrated Public Transport Network - Operating		288 868	257 994	257 994	-	-	-	-		257 994
Human Settlement Development Grant - Operating		-	10 098	10 098	-	-	-	-		10 098
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	10 000	10 000	-	-	-	-		10 000
Integrated Transport Planning - Operating		-	628	628	-	-	-	-		628
Maintenance and Construction of Transport Infrastructure - Operating		505	450	450	-	-	-	-		450
Municipal Accreditation and Capacity Building Grant - Operating		246	497	497	-	-	-	-		497
Thusong Services Centre Grant		150	150	150	-	-	-	-		150
Title Deed Restoration Grant		435	91	91	-	-	-	-		91
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		155	-	-	-	-	-	-		-
GRDM: Community Initiatives		155	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		1 438	1 200	1 200	-	-	-	-		1 200
Local Government, Water and Related Service SETA		1 438	1 200	1 200	-	-	-	-		1 200
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	490 840	466 079	466 079	-	9 842	72 651	(62 809)	-36.5%	466 079
Capital Transfers and Grants										
National Government:		915 706	387 029	387 029	-	204 169	204 169	-		387 029
Integrated Urban Development Grant		59 879	60 837	60 837	-	30 419	30 419	-		60 837
Neighbourhood Development Partnership Grant		5 000	5 000	5 000	-	3 500	3 500	-		5 000
Public Transport Network Grant		479 523	29 192	29 192	-	-	-	-		29 192
Regional Bulk Infrastructure Grant		361 138	288 000	288 000	-	170 000	170 000	-		288 000
Water Services Infrastructure Grant		3 820	4 000	4 000	-	250	250	-		4 000
Integrated National Electrification Grant		6 346	-	-	-	-	-	-		-
Provincial Government:		750	460	460	-	-	-	-		460
Sport / Recreational Facilities		750	460	460	-	-	-	-		460
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	916 456	387 489	387 489	-	204 169	204 169	-		387 489
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 407 295	853 568	853 568	-	214 011	276 820	(62 809)	-22.7%	853 568

2.2.5 Table SC7 (1): Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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:		185 391	171 307	171 307	5 765	7 313	9 782	(2 469)	-25.2%	171 307
Expanded Public Works Programme Integrated Grant	3	3 241	1 966	1 966	159	355	353	3	0.8%	1 966
Infrastructure Skills Development Grant		5 045	6 000	6 000	403	1 323	1 427	(103)	-7.2%	6 000
Local Government Financial Management Grant		1 771	1 800	1 800	34	401	401	(282)	-70.3%	1 800
Public Transport Network Grant		170 300	155 541	155 541	4 913	5 028	6 894	(1 865)	-27.1%	155 541
Regional Bulk Infrastructure Grant		4 000	6 000	6 000	257	488	708	(220)	-31.1%	6 000
Integrated Urban Development Grant		1 034	-	-	-	-	-	-	-	-
Provincial Government:		289 731	293 572	293 572	31 664	33 957	7 472	26 485	354.4%	293 572
Community Development Workers - Operating		94	94	94	27	27	7	20	294.5%	94
Community Library Service Grant - Operating		11 288	11 570	11 570	1 039	2 865	1 155	1 710	148.0%	11 570
Financial Management Capacity Building Grant - Operating		1 000	2 000	2 000	-	-	90	(90)	-100.0%	2 000
George Integrated Public Transport Network - Operating		274 857	257 994	257 994	30 168	30 189	5 593	24 575	439.4%	257 994
Human Settlement Development Grant - Operating		-	10 098	10 098	180	213	61	152	249.8%	10 098
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 261	10 000	10 000	-	-	13	(13)	-100.0%	10 000
Integrated Transport Planning - Operating		-	628	628	174	601	463	138	29.8%	628
Maintenance and Construction of Transport Infrastructure - Operating		505	450	450	-	-	27	(27)	-100.0%	450
Municipal Accreditation and Capacity Building Grant - Operating		122	497	497	-	-	39	(39)	-100.0%	497
Thusong Services Centre Grant		150	150	150	75	75	14	61	448.0%	150
Title Deed Restoration Grant		454	91	91	-	7	10	(3)	-32.7%	91
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		82	-	-	-	-	-	-	-	-
GRDM: Community Initiatives		82	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		1 438	1 200	1 200	-	-	0	(0)	-100.0%	1 200
Local Government, Water and Related Service SETA		1 438	1 200	1 200	-	-	0	(0)	-100.0%	1 200
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		476 643	466 079	466 079	37 429	41 271	17 255	24 016	139.2%	466 079
Capital expenditure of Transfers and Grants										
National Government:		566 333	387 029	387 029	52 480	132 217	134 752	(2 535)	-1.9%	387 029
Integrated Urban Development Grant		58 837	60 837	60 837	5 599	14 050	13 270	780	5.9%	60 837
Neighbourhood Development Partnership Grant		4 980	5 000	5 000	-	114	-	114	-	5 000
Public Transport Network Grant		53 858	29 192	29 192	1 946	4 568	4 322	247	5.7%	29 192
Regional Bulk Infrastructure Grant		338 551	288 000	288 000	44 847	113 041	116 691	(3 650)	-3.1%	288 000
Water Services Infrastructure Grant		3 820	4 000	4 000	88	443	470	(27)	-5.6%	4 000
Integrated National Electrification Grant		5 752	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		98 574	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		1 960	-	-	-	-	-	-	-	-
Provincial Government:		14 316	460	460	-	-	-	-	-	460
Sport / Recreational Facilities		1 443	460	460	-	-	-	-	-	460
Emergency Municipal Load-Shedding Relief		12 872	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		580 649	387 489	387 489	52 480	132 217	134 752	(2 535)	-1.9%	387 489
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 057 292	853 568	853 568	89 909	173 487	152 007	21 481	14.1%	853 568

2.2.6 Table SC7(2) Expenditure against approved rollovers

Not applicable.

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

Quarterly Budget Monitoring Report

2.2.7 Table SC8: Councillor and staff benefits

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
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	1 475	4 418	5 326	(908)	-17%	21 303
Pension and UIF Contributions		308	398	398	28	90	99	(9)	-9%	398
Medical Aid Contributions		215	255	255	19	56	64	(8)	-13%	255
Motor Vehicle Allowance		5 231	6 311	6 311	420	1 264	1 578	(314)	-20%	6 311
Cellphone Allowance		2 349	2 853	2 853	194	584	713	(130)	-16%	2 853
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		25 564	31 128	31 120	2 135	6 411	7 780	(1 369)	-16%	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	902	2 184	(1 281)	-59%	8 734
Pension and UIF Contributions		511	11	11	41	122	3	119	4473%	11
Medical Aid Contributions		132	-	-	8	25	-	25	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		972	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		632	652	652	33	100	163	(63)	-39%	652
Cellphone Allowance		216	233	233	18	42	58	(16)	-26%	233
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		221	117	136	30	57	29	28	95%	136
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	136	-	-	34	(34)	-100%	136
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 105	9 881	9 900	431	1 248	2 470	(1 222)	-49%	9 900
% increase	4		-18,4%	-18,2%						-18,2%
Other Municipal Staff										
Basic Salaries and Wages		400 799	511 252	522 468	38 683	104 773	118 136	(13 363)	-11%	522 468
Pension and UIF Contributions		72 355	85 640	85 640	6 676	18 948	21 410	(2 464)	-12%	85 640
Medical Aid Contributions		28 974	48 831	48 831	3 279	9 884	12 208	(2 324)	-19%	48 831
Overtime		70 393	67 691	65 266	5 134	9 457	16 316	(6 859)	-42%	65 266
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		19 553	17 868	18 139	1 622	4 732	4 535	197	4%	18 139
Cellphone Allowance		1 776	1 770	1 822	194	524	456	69	15%	1 822
Housing Allowances		2 434	4 647	4 647	212	594	1 162	(568)	-49%	4 647
Other benefits and allowances		46 413	52 564	52 865	1 475	3 958	4 609	(650)	-14%	52 865
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	3 513	3 493	116	852	873	(21)	-2%	3 493
Post-retirement benefit obligations	2	37 879	19 972	20 062	416	1 201	27	1 174	4266%	20 082
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 576	813 745	823 254	57 207	154 922	179 732	(24 810)	-14%	823 254
% increase	4		19,6%	21,0%						21,0%
Total Parent Municipality		718 245	854 746	854 274	59 773	162 582	189 982	(27 400)	-14%	854 274

2.2.8 Overtime table per department

COMMUNITY SERVICES										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER	JUL	AUG	SEP	Available	% Budget Spent
ANTI LAND INVASION	20220703045009	Non Structured	2 500 000	2 500 000	2 787	-	-	2 787	2 457 213	0%
ANTI LAND INVASION	20240702111941	Structured	350 000	350 000	-	-	-	-	350 000	0%
BEACH AREAS	20220703044908	Non Structured	-	300 000	47 125	1 161	21 161	24 763	252 875	16%
CEMETRIES	20220703044905	Non Structured	660 144	510 144	77 566	-	39 711	43 657	432 576	15%
CLIENT SERVICES	20220703044973	Non Structured	40 000	40 000	1 684	-	-	1 684	38 316	4%
DUMPING SITE	20220703044988	Non Structured	237 691	237 691	32 768	-	12 431	20 337	204 923	14%
ENVIRONMENTAL ADMINISTRATION	20220703044960	Non Structured	116 841	116 841	-	-	-	-	116 841	0%
FIRE SERVICES	20220703045025	Night Shift	1 982 237	1 982 237	305 570	-	196 246	199 323	1 586 667	20%
FIRE SERVICES	20220703044980	Non Structured	972 397	972 397	137 733	-	37 842	99 891	834 664	14%
FIRE SERVICES	20220703045022	Structured	896 101	896 101	159 261	-	57 493	101 768	736 840	18%
PARKS & GARDENS	20220703045010	Non Structured	800 000	650 000	98 999	-	43 370	55 629	551 001	15%
PUBLIC TOILETS	20220703044964	Non Structured	355 629	355 629	19 366	-	7 028	12 339	336 563	6%
REFUSE REMOVAL	20220703044979	Non Structured	4 573 017	4 573 017	520 336	8 964	267 625	253 747	4 052 681	11%
SECURITY SERVICES	20220703045026	Night Shift	350 000	350 000	24 364	-	12 107	12 278	325 616	7%
SECURITY SERVICES	20220703044978	Non Structured	2 500 000	2 050 000	44 297	-	15 836	26 461	2 005 703	2%
SECURITY SERVICES	20240702111942	Structured	550 000	550 000	-	-	-	-	550 000	0%
SPORT MAINTENANCE	20220703044968	Non Structured	291 636	291 636	9 867	-	9 495	372	281 771	3%
STREET CLEANSING	20220703044983	Non Structured	-	400 000	91 225	-	26 235	62 990	308 775	23%
SWIMMING POOL	20220703044961	Non Structured	10 000	10 000	-	-	-	-	10 000	0%
TRAFFIC LAW ENFORCEMENT	20220703045004	Night Shift	343 575	343 575	40 483	-	19 631	20 851	303 092	12%
TRAFFIC LAW ENFORCEMENT	20220703045015	Non Structured	5 994 581	3 439 581	155 646	-	49 771	105 877	3 283 933	5%
TRAFFIC LAW ENFORCEMENT	20240916111940	Structured	-	-	13 383	-	-	13 363	13 363	0%
TRAFFIC DRIVERS LICENCE	20220703044981	Non Structured	208 060	208 060	7 637	-	322	7 315	200 423	4%
TRAFFIC VEHICLE REGISTRATION	20220703044994	Non Structured	309 978	309 978	9 568	-	4 264	5 304	300 410	3%
TRAFFIC VEHICLE TESTING	20220703044907	Non Structured	35 086	35 086	-	-	-	-	35 086	0%
			24 077 277	21 472 277	1 889 689	10 146	806 588	1 072 956	19 582 588	9%
		% SPENT	0%							

Quarterly Budget Monitoring Report

ELECTROTECHNICAL SERVICES										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER				Available	% Budget Spent
ELECTRICITY: DISTRIBUTION	20220703045003	Non Structured	7 063 541	7 063 541	1 463 053	7 273	651 606	804 174	5 600 488	21%
ELECTRICITY: DISTRIBUTION	20220703045001	Non Structured	163 710	163 710	51 990	-	19 232	32 758	3 111 720	32%
FLEET MANAGEMENT	20220703044869	Non Structured	250 000	250 000	44 312	-	15 555	28 756	205 688	18%
			7 477 251	7 477 251	1 559 355	7 273	686 393	865 688	5 917 897	21%
		% SPENT								
CORPORATE SERVICES										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER				Available	% Budget Spent
QVIC CENTRE	20220703044867	Non Structured	45 000	145 000	42 738	-	20 778	21 960	102 261	29%
CONVILLE HALL	20220703044803	Non Structured	5 916	5 916	8 224	-	4 488	3 736	2 308	130%
DMA AREA	20220703044872	Non Structured	52 459	52 489	-	-	-	-	52 459	0%
OFFICE OF THE EXECUTIVE MAYOR	20220703044800	Non Structured	-	50 000	-	-	-	-	50 000	0%
THEMBALEHLI HALL	20220703044885	Non Structured	-	-	1 074	-	-	-	1 074	0%
SOCIAL SERVICES	20220703044866	Non Structured	8 231	38 231	9 091	-	5 640	3 251	29 140	24%
			111 606	291 606	61 127	-	31 106	30 021	230 479	21%
		% SPENT								
CIVIL ENGINEERING										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER	JUL	AUG	SEP	Available	% Budget Spent
CIVIL: ADMINISTRATION	20220703044861	Non Structured	20 614	20 614	5 740	-	5 493	247	14 674	28%
GIPTN - AUXILIARY COST	20220629020075	Structured	568 734	568 734	-	-	-	-	568 734	0%
LABORATORY SERVICES	20220703044862	Non Structured	22 686	22 686	-	-	-	-	22 686	0%
MECHANICAL WORKSHOP	20220703044806	Non Structured	1 040 656	1 040 656	304 220	-	49 230	54 990	986 436	10%
SEWERAGE MAINLINES/PUMP STAT	20220703044859	Non Structured	5 758 216	5 758 216	1 146 766	8 079	526 245	612 443	4 611 450	20%
STREETS & STORMWATER	20220703044864	Non Structured	1 637 100	1 637 100	127 989	-	47 107	80 882	1 509 111	8%
WATER CONTAMINATION CONTROL	20220703045027	Night Shift	371 821	371 821	53 662	-	27 323	26 229	318 269	14%
WATER CONTAMINATION CONTROL	20220703044867	Non Structured	1 621 179	1 621 179	268 404	1 496	120 353	146 554	1 552 775	15%
WATER CONTAMINATION CONTROL	20220703045019	Structured	340 466	340 466	53 738	-	20 804	32 930	296 731	16%
WATER DISTRIBUTION	20220703044866	Non Structured	5 683 970	5 683 970	698 809	-	319 664	372 145	4 985 161	12%
WATER PURIFICATION	20220703045029	Night Shift	427 861	427 861	78 038	-	38 633	45 405	349 823	18%
WATER PURIFICATION	20220703044865	Non Structured	1 954 289	1 954 289	455 936	-	239 096	216 839	1 498 354	23%
WATER PURIFICATION	20220703045021	Structured	446 210	446 210	72 136	-	27 488	44 647	373 074	16%
			20 082 010	20 082 010	3 066 223	8 575	1 421 338	1 635 310	17 026 687	15%
		% SPENT								

PLANNING AND DEVELOPMENT										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER			Available	% Budget Spent	
HOUSING ADMINISTRATION	20220703045002	Non Structured	235 936	235 936	26 023	-	8 089	17 934	210 913	13%
MAINTENANCE	20220703044969	Non Structured	204 000	204 000	74 691	-	1 488	73 203	129 309	37%
			440 936	440 936	100 714	-	9 576	91 136	340 222	23%
		% SPENT		23%						
MUNICIPAL MANAGER										
Department	Ukey	Item Name	Original Budget	Amended Budget	1ST QUARTER			Available	% Budget Spent	
OFFICE OF MUNICIPAL MANAGER	20220703045013	Non Structured	-	-	20	-	-	20	20	0%
			-	-	20	-	-	20	20	0%
		% SPENT		0%						
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	84 711	-	73 047	11 954	72 094	54%
CREDITORS SECTION	20220703044991	Non Structured	82 824	82 824	-	-	-	-	82 824	0%
INCOME SECTION	20220703044987	Non Structured	89 280	89 280	23 903	-	-	23 903	85 358	27%
IT SERVICES: NETWORK	20220703044962	Non Structured	6 630	6 630	-	-	-	-	6 630	0%
REMUNERATION SECTION	20220829903970	Non Structured	7 579	7 579	-	-	-	-	7 579	0%
STORES	20220703044982	Non Structured	49 613	49 613	4 401	-	1 388	3 013	45 212	9%
VALUATION SECTION	20220619050713	Non Structured	9 180	9 180	-	-	-	-	9 180	0%
			401 891	401 891	112 014	-	74 435	36 578	288 877	28%
		% SPENT		28%						
Grand Total			52 601 871	50 176 671	6 790 141	25 894	3 029 435	3 733 712	43 380 730	14%

Notes: An amount of R6 790 141 has been paid out to date, which constitutes 14% of the overtime budget.

2.2.9 Deviations


DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
Civil Engineering Services	Radio contract	Heartbeat FM	80 040.00	20230704972926	Communication:Radio and TV	Impossible to follow the official procurement process. Specific radio station required.
Community Services	Replace Jetski Hull	Droomers Yamaha	340 504.65	20220703043084	Maintenance of unspecified Assets	Sole supplier:Droomers Yamaha is the sole supplier of the Sea Ranger.
	Hiring of plant	Waste Carriers	339 787.05	20220703446814	Hiring of Machinery	Impossible to follow the official procurement process. Suppliers contracted by the municipality were requested for quotes but did not have any machinery available.

DIRECTORATE	SERVICE/GOODS	AWARDED TO	AMOUNT	VOTE/ JOB COSTING	VOTE DESCRIPTION	REASON
Corporate Services	Recruitment and selection process	Roy Steele and Associates	46 000.00	20220703045972	Staff Recruitment	Impossible to follow the official procurement process. The three year tender is currently in the dispute period and due to the urgency of filling the critical vacancy its is required that a deviation be done.

SUMMARY OF DEVIATIONS SEPTEMBER 2024

DIRECTORATE	AMOUNT
CIVIL ENGINEERING SERVICES	80 040.00
COMMUNITY SERVICES	680 291.70
CORPORATE SERVICES	46 000.00
TOTAL	806 331.70

2.2.10 Withdrawals from municipal bank account

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	George Municipality	
MUNICIPAL DEMARCATION CODE:	WC044	
QUARTER ENDED:	30 Sep 24	
	Amount	Reason for withdrawal
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial official of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -		
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	R -	Donations made approved by Mayor, Municipal Manager and CFO
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 16 791 902,49	Transfers made to the Department of Transport and Public works for motor registration costs
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or		
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and security deposits;	R 4 901 617,75	Refunds made ie. Deposits as well as refund of monies incorrectly paid into the bank account
(h) for cash management and investment purposes in accordance with section 13;	R 900 000 000,00	Investments made
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be prescribed.		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: Leon E Wallace	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: Deputy Director: Financial Management	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 	
Tel number	Fax number	Email Address
044 801 9036	044 801 9175	lew Wallace@george.gov.za
The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter .		

2.2.11 Loans and Borrowings for 1st quarter

SAMRAS Loan ID	Lending institution	Original Capital Amount	Balance 01/09/2024	Repayments Sep 2024	Interest Capitalised Sep 2024	Balance 30/09/2024	Percentage
1062	DBSA	35 800 000	3 733 632			3 733 632	9.41%
1065	DBSA	46 000 000	9 193 125			9 193 125	9.41%
1066	DBSA	45 700 000	12 944 623			12 944 623	9.18%
1069	DBSA	54 182 000	21 496 978			21 496 978	11.10%
1070	DBSA	39 743 000	19 342 719			19 342 719	11.86%
1071	DBSA	20 000 000	0			0	6.75%
1074	DBSA	81 300 000	42 853 155			42 853 155	12.15%
1075	DBSA	15 450 000	799 782			799 782	6.75%
1078	FNB	65 000 000	12 052 207			12 052 207	11.01%
1146	STANDARD BANK	16 380 000	0			0	9.22%
1147	DBSA	53 485 389	33 610 504			33 610 504	9.57%
1150	STANDARD BANK	4 744 057	3 052 445			3 052 445	9.94%
1151	STANDARD BANK	111 973 726	103 015 503			103 015 503	9.52%
1152	NEDBANK	174 593 000	170 663 954			170 663 954	11.61%
1153	ABSA Bank	413 360 000	37 599 267			37 599 267	10.13%
	TOTAL		470 357 894	0	0	470 357 894	

Total external loans outstanding as of 30 September 2024 amounted to R 470 357 894 million.

2.2.12 George Municipality: Charitable and Relief Fund



Thu, 3 Oct. 2024 at 10:41:37 AM

Account 9149564208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND
 Branch MIDLANDS PUBLIC SECTOR
 Start Date 20241001 End Date 20241001

Entry

Event No	Date	Description	Site	Amount	Balance
00	241001	BALANCE B FORWARD		0.00	1277.07
1344	241001	CREDIT INTEREST	EG PUBL SE	5.42	1283.09

2.2.13 Cost Containment Report

Measures	Cost Containment In -Year Report				
	Budget	Q1	Q2	Q3	Q4
	R'000	R'000	R'000	R'000	R'000
Use of consultants	R62 482 681,00	R13 688 813,08	-	-	-
Vehicles used for political office-bearers					
Travel and subsistence	R1 157 106,00	R122 845,90	-	-	-
Domestic accommodation	R1 102 000,00	R203 038,72	-	-	-
Sponsorships, events and catering	R17 723 897,00	R2 612 088,67	-	-	-
Communication	R1 088 070,00	R616 160,21	-	-	-
Other related expenditure items			-	-	-
Total	R83 553 754,00	R17 242 946,58	R0,00	R0,00	R0,00

Cost Containment Annual Report			
Cost Containment Measure	Budget	Total Expenditure	Savings
	R'000	R'000	R'000
Use of consultants	R62 482 681,00	R13 688 813,08	R48 793 867,92
Vehicles used for political office-bearers	R0,00	R0,00	R0,00
Travel and subsistence	R1 157 106,00	R122 845,90	R1 034 260,10
Domestic accommodation	R1 102 000,00	R203 038,72	R898 961,28
Sponsorships, events and catering	R17 723 897,00	R2 612 088,67	R15 111 808,33
Communication	R1 088 070,00	R616 160,21	R471 909,79
Other related expenditure items	R0,00	R0,00	R0,00
Total	R83 553 754,00	R17 242 946,58	R66 310 807,42

QUALITY CERTIFICATE

I, **G.Louw**, the acting municipal manager of **GEORGE MUNICIPALITY**, hereby certify that –

(mark as appropriate)

The Quarterly Budget Monitoring Report

For the quarter ended **September 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Mr G.Louw**

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

Signature.....

Date 16/10/2024

Section 52 (MFMA) Quarterly Performance Assessment Report

Top Layer (TL) Service Delivery Budget Implementation
Report (SDBIP)

2024/2025

Quarter 1 (01 July – 30 September 2024)



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Disclaimer

This Quarterly Performance Assessment Report is based on reported information only and is un-audited. This report is subject to change on finalisation of the internal Performance Audit Report for the 1st Quarter of the 2024/2025 financial year.

1. Purpose

The purpose of this report is to inform Council of the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Revised Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the first quarter (01 July – 30 September 2024) of the 2024/2025 financial year.

2. Legislative Requirements

2.1 The SDBIP is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act, 56 (Act 56 of 2003) (MFMA), and the format of the SDBIP is prescribed by the MFMA Circular 13.

2.2 Section 41(1)(e) of the Local Government: Municipal Systems Act, 32 (Act 32 of 2000) (MSA), prescribes that a process must be established of regular reporting to Council.

2.3 This report is a requirement in terms of Section 52 of the MFMA which provides for:

2.3.1 The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality.

2.3.2 The Accounting Officer, while conducting the above, must consider:

a. Section 71 Reports; and the

b. Performance in line with the SDBIP.

3. Performance Assessment Process

3.1 The SDBIP consists of a TL as well as a Departmental Plan for each department.

3.2 For purposes of reporting, the TL SDBIP is used to report on the organisational performance of the Municipality to Council and the Community.

3.3 The TL SDBIP measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of the Local

Government Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the IDP of the Municipality. The approved TL SDBIP 2024/2025 was approved by the Executive Mayor on 03 June 2024.

- 3.4 The Departmental SDBIP measures the achievement of pre-determined performance indicators that are based on operational service delivery requirements aligned to the TL SDBIP. The Departmental Plans have been approved by the Municipal Manager.
- 3.5 The Quarterly Performance Assessment Report is structured to report on the following five (5) Strategic Objectives (SOs):
- Develop and Grow George (SO 1);
 - Safe, Clean and Green (SO 2);
 - Affordable Quality Services (SO 3);
 - Participative Partnerships (SO 4); and
 - Good Governance and Human Capital(SO 5)
- 3.6 The overall assessment of actual performance against targets set for the KPIs as documented in the SDBIP are illustrated in terms of the following assessment methodology:

Table 1: Explanation of Colour Codes

Colour	Rating	Category	Percentage/Score
	1	Unacceptable Performance	0% \geq Actual/Target < 75% 0% \geq Actual/Target < 75%
	2	Not fully Effective	75% \geq Actual/Target < 100%
	3	Fully Effective	Actual/Target = 100%
	4	Above Expectation	100% > Actual/Target < 150%
	5	Outstanding Performance	Actual/Target \geq 150%

- 3.7 The Performance Management System is a web-based system, and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of the TL SDBIP and Departmental SDBIPs.
- 3.8 Performance reports on the TL SDBIP are submitted to the Mayoral Committee and Council on a quarterly, half yearly (Mid-Year Budget and Performance Assessment Report) and annual basis (annual amendments to the TL SDBIP must

be approved by Council following the submission of the Mid-Year Budget and Performance Assessment Report and the approval of the adjustments budget).

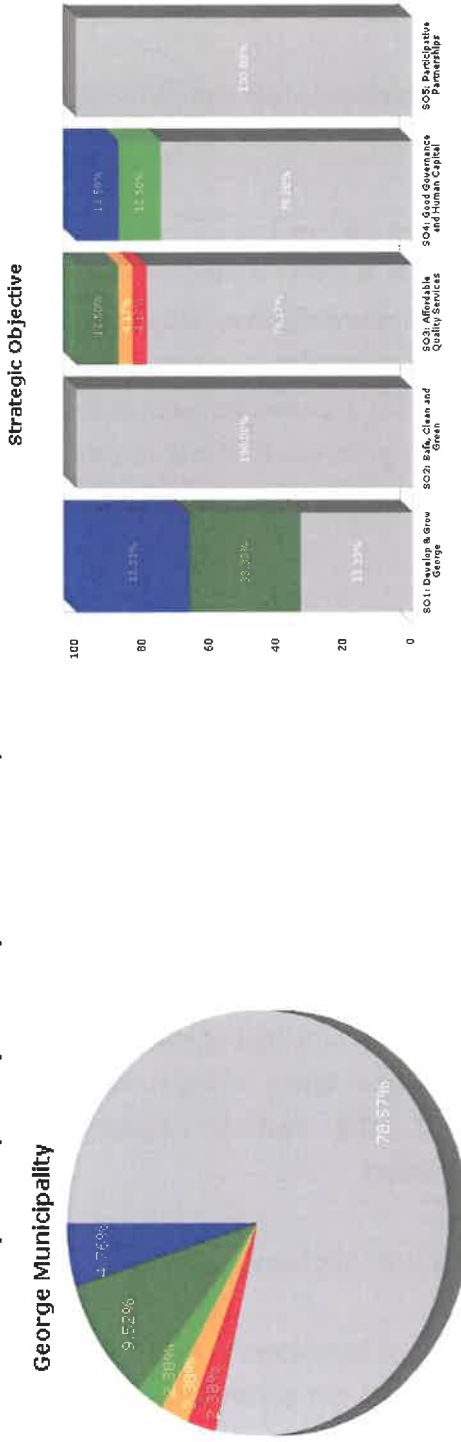
4. Performance Management System

- 4.1 The Municipality utilises an electronic web-based system that is monthly updated with actual performance.
- 4.2 The system closes every month between the 10th to the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- 4.3 The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- 4.4 The system requires KPI owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/reached and serves as part of the Portfolio of Evidence (PoE) for auditing purposes.
- 4.5 In terms of Section 46(1)(a)(iii) of the MSA, the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system requires corrective actions to be captured for targets not achieved.

5. Actual Performance for the first Quarter (01 July – 30 September 2024)

- 5.1 The approved TL SDBIP contains performance indicators per KPA and comments with corrective measures with regard to targets not achieved.
- 5.2 A detailed analysis of actual performance for the first quarter of the financial year 2024/2025 is provided for in section 7 of this report.

6. George Performance per Municipal SO (01 July – 30 September 2024)
 Table 2: Overall Performance per SO (01 July – 30 September 2024)



	Municipal SO				
	SO 1: Develop and Grow George	SO 2: Safe, Clean and Green	SO 3: Affordable Quality Services	SO 4: Participative Partnerships	SO 5: Good Governance and Human Capital
Not yet Applicable	1 (33.33%)	3 (100.00%)	19 (79.17%)	4 (100.00%)	6 (75.00%)
Unacceptable Performance	-	-	1 (4.17%)	-	-
Not Fully Effective	-	-	1 (4.17%)	-	-
Fully Effective	-	-	-	-	1 (12.50%)
Above Expectation	1 (33.33%)	-	3 (12.50%)	-	-
Outstanding Performance	1 (33.33%)	-	-	-	1 (12.50%)
Total:	3 (7.14%)	3 (7.14%)	24 (57.14%)	4 (9.52%)	8 (19.05%)

7. Actual Strategic Performance and Corrective Measures That Will Be Implemented

7.1 DEVELOP AND GROW GEORGE

DEVELOP AND GROW GEORGE (SO1)											
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July–30 September 2024			
								Target	Actual	R	YTD Actual
TL10	To promote George as a sports tourism and business destination	Complete phase 1 of the Rosemoore Tartan Track project by 30 June 2025	Percentage of Phase 1 of the project completed by 30 June 2025	Whole Municipal Area: All	New KPI	95%	95%	20%	20.04%	G2	20.04%
TL14	To maximise job creation opportunities through government expenditure	Job creation through the Municipality's EPWP Projects (NKPI Proxy – MFMA, Reg.S10(d))	Number of EPWP job opportunities created by 30 June 2025	Whole Municipal Area: All	625	1400	1400	200	423	B	423
TL35	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Complete the final Integrated Economic Development Strategy by 30 June 2025	Final Integrated Economic Development Strategy completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A	0

Table 3: Summary of Results: Develop and Grow George (SO1)

Not Applicable Yet	KPIs with no targets or actuals in the selected period.	1
Unacceptable Performance	0% >= Actual/Target < 75%0% >= Actual/Target < 75%	0
Not Fully Effective	75% >= Actual/Target < 100%	0
Fully Effective	Actual/Target = 100%	0
Above Expectation	100% > Actual/Target < 150%	1
Outstanding Performance	Actual/Target >= 150%	1
Total KPIs		3

7.2 SAFE, CLEAN AND GREEN

SAFE, CLEAN AND GREEN (SO2)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July – 30 September 2024		YTD Actual
								Target	Actual	
TL11	To revitalise the current community facilities to increase the access to services for the public	Obtain Blue Flag and Green Flag status for at least 4 beaches by 30 November 2024	Number of Blue and Green Flag status beaches obtained by 30 November 2024	Whole Municipal Area: All	3	4	4	0	0	N/A
TL12	To provide an effective and efficient law-enforcement and emergency services to all the communities of George in our quest to protect and promote the fundamental rights of life	Review the Disaster Management Plan and submit to Council by 31 March 2025	Disaster Management Plan reviewed and submitted to Council by 31 March 2025	Whole Municipal Area: All	1	1	1	0	0	N/A
TL13	To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts	Develop a landfill rehabilitation plan by 30 June 2025	Landfill rehabilitation plan developed by 30 June 2025	Whole Municipal Area: All	NEW KPI	1	1	0	0	N/A

Table 4: Summary of Results: Safe, Clean and Green (SO 2)

Not Applicable Yet	KPIs with no targets or actuals in the selected period.	3
Unacceptable Performance	0% >= Actual/Target < 75% 0% >= Actual/Target < 75%	0
Not Fully Effective	75% >= Actual/Target < 100%	0
Fully Effective	Actual/Target = 100%	0
Above Expectation	100% > Actual/Target < 150%	0
Outstanding Performance	Actual/Target >= 150%	0
Total KPIs		3

7.3 AFFORDABLE QUALITY SERVICES

AFFORDABLE QUALITY SERVICES (SO 3)											
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July – 30 September 2024			
								Target	Actual	R	YTD Actual
TL1	To provide world class water services in George to promote development and fulfil basic needs	Achieve water quality compliance as per SANS 241:2015 by 30 June 2025	Percentage water quality compliance achieved as measured against the SANS 241:2015	Whole Municipal Area: All	97.01%	95%	95%	0	0%	N/A	0%
TL2	To provide world class water services in George to promote development and fulfil basic needs	Limit water network losses to less than 24% measured annually (limit unaccounted for water to less than 24% by 30 June 2025) (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	Percentage of water losses at 30 June 2025	Whole Municipal Area: All	25.05%	<24%	<24%	0	0%	N/A	0%
TL3	To implement an Integrated Public Transport Network that will serve the communities of George	Complete the construction of the Public Transfer Station (York Hostel) by 30 June 2025 (Public Transport Infrastructure)	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A	0
TL4	To implement an Integrated Public Transport Network that will serve the communities of George	Complete Phase 3 of the upgrade of Rooibos Road by 30 June 2025 (Roads Streets and stormwater)	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A	0

AFFORDABLE QUALITY SERVICES (SO 3)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July–30 September 2024		YTD Actual
								Target	Actual	
TL5	To provide world class water services in George to promote development and fulfil basic needs	Complete the mechanical and electrical upgrade of the 20ML water extension by 30 June 2025 (Water Purification)	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL6	To provide world class water services in George to promote development and fulfil basic needs	Complete the upgrade of the Parkdene water reticulation network by 30 June 2025 (Water Network)	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL7	To provide and maintain safe and sustainable sanitation management and infrastructure	Complete the upgrade of the Kleinkrantz/Wilderness bulk sewerage gravity main by 30 June 2025 (Sewerage)	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL8	To provide and maintain safe and sustainable sanitation management and infrastructure	Submit the Gwaiing wastewater treatment works masterplan by 28 February 2025 (Sewage treatment works)	Gwaiing wastewater treatment masterplan submitted by 28 February 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL18	To explore and implement measures to preserve resources and ensure sustainable development	Limit the electricity losses to less than 10% annually (Limit unaccounted for electricity to less than 10% as at 30 June 2025){(Number of units purchased - Number of units Sold (incl. free basic electricity) / Number of units purchased) X100}	Percentage of electricity losses as at 30 June 2025	Whole Municipal Area: All	8.52%	<10%	<10%	10%	14.31%	R 14.31%

AFFORDABLE QUALITY SERVICES (SO 3)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July – 30 September 2024		
								Target	Actual	R

Performance Comment
 The high percentage is typical due to the high Eskom increase in July. Consumers with prepaid meters buy more units that usual in June before the Municipal increase. This causes the % losses to increase.

Corrective Action
 The percentage should become lower in the next month.

TL19	To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts	Complete Phase 1 of the Schaapkop 2nd 132/66KV transformer by 30 June 2025	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	0	0	N/A
TL20	To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts	Complete Phase 1 of the 12MW PV Solar Plant by 30 June 2025	Project completed by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	0	0	N/A
TL21	To provide world-class water services in George to promote development and fulfil basic needs.	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of residential water meters which are connected to the municipal water infrastructure network	Whole Municipal Area: All	37 586	37 600	37 600	0	0	0	0	N/A

AFFORDABLE QUALITY SERVICES (SO 3)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July–30 September 2024		YTD Actual
								Target	Actual	
TL22	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of residential electricity meters connected to the municipal electrical infrastructure network	Whole Municipal Area: All	47 555	44 500	44 500	0	0	N/A
TL23	To provide and maintain safe and sustainable sanitation management and infrastructure.	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of residential account holders which are billed for sewerage	Whole Municipal Area: All	39 041	39 100	39 100	0	0	N/A
TL24	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of residential account holders which are billed for refuse removal	Whole Municipal Area: All	40 452	40 500	40 500	0	0	N/A
TL25	To provide world class water services in George to promote development and fulfil basic needs.	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic water	Whole Municipal Area: All	40 488	10 500	10 500	10 500	10 500	G2 10 293

AFFORDABLE QUALITY SERVICES (SO 3)											
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July – 30 September 2024			
								Target	Actual	R	YTD Actual
	Performance Comment	Actual lower due to ongoing verification of indigent account holders and data cleansing to remove non-qualifying applicants.									
	Corrective Action	Indigents must reapply annually to retain their indigent status, the municipality follows a phased in approach over the financial years to implement the revised definitions of the indigent policy since approval. During the 2023/24 financial year indigent roadshows were done to assist consumers and to solicit applications, and this continued in the 2024/25 financial year. As a additional measure, an indigent validation project has also commenced that will involve indigent household visits and validation.									
TL26	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic electricity	Whole Municipal Area: All	15 439	14 000	14 000	14 000	16 955	62	16 955
TL27	To provide and maintain safe and sustainable sanitation management and infrastructure.	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic sanitation	Whole Municipal Area: All	10 228	10 500	10 500	10 500	11 135	62	11 135
TL28	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic refuse removal	Whole Municipal Area: All	10 318	10 500	10 500	10 500	11 211	62	11 211

AFFORDABLE QUALITY SERVICES (SO 3)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July– 30 September 2024		YTD Actual
								Target	Actual	
TL29	To develop mechanisms to ensure viable financial management and control	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 $\{(Short\ Term\ Borrowing + Bank\ Overdraft + Short\ Term\ Lease + Long\ Term\ Borrowing + Long\ Term\ Lease) / (Total\ Operating\ Revenue - Operating\ Conditional\ Grant) \times 100\}$	Percentage Debt to Revenue obligations met as at 30 June 2025	Whole Municipal Area: All	10.19%	<45%	<45%	0	0%	N/A
TL30	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 $\{(Total\ outstanding\ service\ debtors / revenue\ received\ for\ services) \times 100\}$	Percentage Service debtors as at 30 June 2025	Whole Municipal Area: All	13.72%	16%	16%	0	0%	N/A
TL31	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 $\{(Cash\ and\ Cash\ Equivalents - Unspent\ Conditional\ Grants - Overdraft) + Short\ Term\ Investment\} / Monthly\ Fixed\ Operational\ Expenditure\ excluding\ (Depreciation,\ Amortisation,\ and\ Provision\ for\ Bad\ Debts,\ Impairment\ and\ Loss\ on\ Disposal\ of\ Assets)\}$	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2025	Whole Municipal Area: All	2.19	2	2	0	0	N/A
TL32	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Achieve a payment percentage of 95% by 30 June 2024 $\{(Gross\ Debtors\ Opening\ Balance + Billed\ Revenue - Gross\ Debtors\ Closing\ Balance - Bad\ Debts\ Written\ Off) / Billed\ Revenue \times 100\}$	Percentage of payment achieved by 30 June 2025	Whole Municipal Area: All	91.87%	95%	95%	0	0%	N/A

AFFORDABLE QUALITY SERVICES (SO 3)											
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July– 30 September 2024			
								Target	Actual	R	YTD Actual
TL39	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings) X100}	Percentage of the municipal capital budget actually spent on capital projects by 30 June 2025	Whole Municipal Area: All	64.05%	95%	95%	0	0%	N/A	0%

Table 5: Summary of Results: Affordable Quality Services (SO 3)

Not Applicable Yet	KPIs with no targets or actuals in the selected period.	19
Unacceptable Performance	0% >= Actual/Target < 75%0% >= Actual/Target < 75%	1
Not Fully Effective	75% >= Actual/Target < 100%	1
Fully Effective	Actual/Target = 100%	0
Above Expectation	100% > Actual/Target < 150%	3
Outstanding Performance	Actual/Target >= 150%	0
Total KPIs		24

7.4 PARTICIPATIVE PARTNERSHIPS

PARTICIPATIVE PARTNERSHIP (SO4)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July – 30 September 2024		YTD Actual
								Target	Actual	
TL33	To improve communication with citizens on plans, achievements, successes and actions	Review the Information and Communication Technology (ICT) Strategic Plan by 31 March 2025	ICT Strategic Plan reviewed by 31 March	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL34	To improve communication with citizens on plans, achievements, successes and actions	Review identified standard operating procedures (SOPs) of Information and Communication Technology (ICT) by 30 June 2025	Percentage of the identified ICT SOPs reviewed by 30 June	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL36	To undertake strategic planning in order to address service delivery challenges in a coordinated manner	Submit the revised MSDF to Council by 31 May 2025	Number of revised MSDF to Council by 31 May 2025	Whole Municipal Area: All	1	1	1	0	0	N/A

PARTICIPATIVE PARTNERSHIP (SO4)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July– 30 September 2024		YTD Actual
								Target	Actual	
TL40	To improve communication with citizens on plans, achievements, successes and actions	Implement George Naturally Tourism Branding and Marketing Strategy	Number of George Naturally Branding and Marketing Strategies implemented by 31 March 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A

Table 6: Summary of Results: Participative Partnerships (SO 4)

Not Applicable Yet	KPIs with no targets or actuals in the selected period.	4
Unacceptable Performance	0% >= Actual/Target < 75%0% >= Actual/Target < 75%	0
Not Fully Effective	75% >= Actual/Target < 100%	0
Fully Effective	Actual/Target = 100%	0
Above Expectation	100% > Actual/Target < 150%	0
Outstanding Performance	Actual/Target >= 150%	0
Total KPIs		4

7.5 GOOD GOVERNANCE AND HUMAN CAPITAL

GOOD GOVERNANCE AND HUMAN CAPITAL (\$05)											
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July– 30 September 2024			
								Target	Actual	R	YTD Actual
TL19	To manage the municipal finances according to the Municipal Finance Management Act in an effective and efficient manner	Spend 95% RBIG funding allocated to George Municipality for BFI Projects line with the conditions set out in the DoRA and the tranche schedule submitted to DWS	The percentage expenditure achieved in terms of the RBIG funding allocated to George Municipality for BFI Projects, in line with the conditions set out in the DoRA and the tranche schedule submitted to DWS	Whole Municipal Area: All	New KPI	95%	95%	0	38%	B	38%
TL15	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Report on the number of people from previously disadvantaged groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan	Number of reports on the EE Candidates employed in the three highest levels of management and report submitted to the Municipal Manager by 30 November 2024 and 30 June 2025	Whole Municipal Area: All	New KPI	2	2	0	1	G	1
TL16	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Spend 95% of operational budget on training by 30 June 2025 {(Actual total training expenditure divided by total operational budget)x100}	Percentage of the Municipality's approved workplace skills budget actually spent on implementing its Workplace Skills Plan by 30 June 2025	Whole Municipal Area: All	New KPI			0	0	N/A	0
TL17	To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified	Implement 4 Bylaws through the Municipal Court by 31 December 2024	Number of Bylaws implemented through the municipal court by 31 December 2024	Whole Municipal Area: All	New KPI	1	1	0	0	N/A	0

GOOD GOVERNANCE AND HUMAN CAPITAL (SO5)										
Ref	Predetermined Objective	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	Revised Annual Target	01 July– 30 September 2024		YTD Actual
								Target	Actual	
TL37	To undertake strategic planning in order to address service delivery challenges in a coordinated manner	Submit the Draft IDP to Council by 31 March 2025	Number of Draft IDPs submitted to Council by 31 March 2025	Whole Municipal Area: All	1	1	1	0	0	N/A
TL38	To undertake strategic planning in order to address service delivery challenges in a coordinated manner	Submit the Final Annual Report and Oversight Report to Council by 31 March 2025	Number of Final Annual Report and Oversight Report submitted to Council by 31 March 2025	Whole Municipal Area: All	1	1	1	0	0	N/A
TL41	To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified	Review the 3-year Internal Audit Plan based on the risk assessment and submit to Audit Committee by 30 June 2025	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A
TL42	To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified	Develop a Municipal Audit Action Plan (MAAP) by 31 January 2025	Municipal Audit Action Plan (MAAP) developed by 31 January 2025	Whole Municipal Area: All	New KPI	1	1	0	0	N/A







Table 7: Summary of Results: Good Governance (SO 5)

Not Applicable Yet	KPIs with no targets or actuals in the selected period.	6
Unacceptable Performance	0% \geq Actual/Target < 75%0% \geq Actual/Target < 75%	0
Not Fully Effective	75% \geq Actual/Target < 100%	0
Fully Effective	Actual/Target = 100%	1
Above Expectation	100% > Actual/Target < 150%	0
Outstanding Performance	Actual/Target \geq 150%	1
Total KPIs		8

8. Conclusion

The TL SDBIP 2024/2025 comprises of 42 KPIs. The table below depicts the performance for the first quarter:

Table 8: Performance for the first Quarter

	No KPI Target This Quarter	33
	Unacceptable Performance	1
	Not Fully Effective	1
	Fully Effective	1
	Above Expectation	4
	Outstanding Performance	2
Total KPIs		42



MR G W LOUW
ACTING MUNICIPAL MANAGER

DATE: 15 OCTOBER 2024