

George Municipality

Adjustments Budget 2022/2023

25 August 2022



Table of Contents

GLOSSARY.....	3-4
----------------------	------------

PART 1 – ADJUSTMENTS BUDGET

1.1 FOREWORD.....	.5
1.2 BACKGROUND.....	6
1.3 COUNCIL RESOLUTIONS.....	.6
1.4 EXECUTIVE SUMMARY.....	6-7

PART 2 – ADJUSTMENT BUDGET SCHEDULES

2.1 LEGISLATIVE FRAMEWORK.....	.8
2.2 ADJUSTMENTS BUDGET SCHEDULES.....	9-13

PART 3– MUNICIPAL MANAGER’S QUALITY CERTIFICATE..... 14

List of Tables

Table 1 – B1: Budget Summary.....	9
Table 2 – B2: Financial Performance (Functional classification).....	10
Table 3 – B3: Financial Performance (revenue and expenditure by municipal vote).....	11
Table 4 – B4: Financial Performance (revenue and expenditure).....	12
Table 5 – B5: Capital Expenditure Budget by vote and funding.....	13

Glossary

Act – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principal piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.
Own Revenue – Means total revenue as reflected in the municipality's financial performance budget less national and provincial conditional transfers.
Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vehement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Varmints are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

Part 1 – Adjustments Budget

Mayor’s Report

1.1 Foreword

Municipal Finance Management Act (MMFA)

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003) Section 28(2)(e) prescribes as follows:

“An adjustment budget-

may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.”

Municipal Budget and Reporting Regulations (MBRR)

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations stipulates in:

Regulation 23. (3):

“(3) If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.”

Regulation 23. (5) furthermore, stipulates that:

“(5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.”

1.2 Background

To submit to Council an Adjustments Budget for approval as prescribed in Section 28(2)(e) of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003) read together with the Municipal Budget and Reporting Regulations (MBRR) 23(5). This is to accommodate roll-overs from the 2021/22 Budget.

1.3 Council Resolutions

On 25 August 2022, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the Capital Budget for 2022/2023 be adjusted to include the 2021/2022 roll-over projects as per annexure “A”;
- (b) That the Operational Budget for 2022/2023 be adjusted to include the 2021/2022 roll-over projects as per Annexure “B”;
- (c) that the Service Delivery and Budget Implementation Plan (SDBIP) be amended accordingly;
- (d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

1.4 Executive Summary

MOTIVATION

ROLL OVER OF CRR & EFF FUNDED CAPITAL PROJECTS

The projects listed in Annexure “A” are projects that could not be finalized due to reasons listed in the motivation column. Although the procurement process has been concluded in many instances the implementation of the projects has been delayed and this necessitates the roll-over of the projects to the 2022/23 Capital Budget.

The roll-over of capital projects from the 2021/22 budget increases the 2022/23 capital budget from R787 983 236 to R802 259 788. See the table below for the funding mix of the Adjustments Capital Budget for 25 August 2022.

CAPITAL FUNDING	ORIGINAL BUDGET 2022/23	PROPOSED ADJUSTMENTS AUGUST 2022	AMENDED BUDGET 2022/23
Capital Replacement Reserve (CRR)	157 351 145	9 508 795	166 859 940
External Financing Fund (EFF)	303 367 500	4 767 757	308 135 257
Grants	323 087 917	0	323 087 917
Separate Operating Account (SOA)	4 176 674	0	4 176 674
TOTAL	787 983 236	14 276 552	802 259 788

ROLL-OVER OF SOA FUNDED OPERATIONAL PROJECTS

The projects listed in Annexure “B” are projects that could not be finalized due to reasons listed in the motivation column. Although the procurement process has been concluded in many instances the implementation of the projects has been delayed and this necessitates the roll-over of the projects to the 2022/23 Operational Budget.

Part 2 – Adjustments Budget Schedules

2.1 – Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) stipulates that,

21. “An adjustments budget and supporting documentation of a Municipality must be in the format specified in Schedule B ...”

The objective of the MBRR 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.

2.2 – Adjustments Budget Schedules

Only those schedules that are affected by the adjustments budget is included in this document.

Table 1 – B1: Budget Summary

WC044 George - Table B1 Adjustments Budget Summary -

Description	Budget Year 2022/23									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
		A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	370 853	370 853	-	-	-	-	-	-	370 853	400 520	432 562
Service charges	1 417 689	1 417 689	-	-	-	-	-	-	1 417 689	1 508 524	1 598 297
Investment revenue	57 219	57 219	-	-	-	-	-	-	57 219	58 239	60 692
Transfers recognised - operational	553 091	553 091	-	-	-	-	-	-	553 091	586 635	580 634
Other own revenue	479 053	479 053	-	-	-	-	-	-	479 053	504 256	508 301
Total Revenue (excluding capital transfers and contributions)	2 877 904	2 877 904	-	-	-	-	-	-	2 877 904	3 058 173	3 180 486
Employee costs	727 721	728 704	-	-	-	-	-	-	728 704	759 714	799 438
Remuneration of councillors	26 171	26 171	-	-	-	-	-	-	26 171	27 479	28 853
Depreciation & asset impairment	158 810	158 810	-	-	-	-	-	-	158 810	172 365	160 124
Finance charges	40 950	40 950	-	-	-	-	-	-	40 950	46 307	63 580
Inventory consumed and bulk purchases	940 013	940 840	-	-	-	-	-	-	940 840	1 015 872	1 086 181
Transfers and grants	42 636	42 636	-	-	-	-	-	-	42 636	19 800	17 833
Other expenditure	931 723	929 865	-	-	-	-	6 927	6 927	936 791	999 632	1 002 559
Total Expenditure	2 868 024	2 867 976	-	-	-	-	6 927	6 927	2 874 902	3 041 169	3 158 568
Surplus/(Deficit)	9 881	9 929	-	-	-	-	(6 927)	(6 927)	3 002	17 004	21 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	370 399	370 399	-	-	-	-	-	-	370 399	579 536	345 927
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845
Capital expenditure & funds sources											
Capital expenditure	787 983	787 983	-	-	-	-	14 277	14 277	802 260	943 982	747 286
Transfers recognised - capital	323 088	323 088	-	-	-	-	-	-	323 088	505 249	302 110
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	307 044	307 044	-	-	-	-	5 268	5 268	312 312	306 532	304 375
Internally generated funds	157 851	157 851	-	-	-	-	9 009	9 009	166 860	132 201	140 801
Total sources of capital funds	787 983	787 983	-	-	-	-	14 277	14 277	802 260	943 982	747 286
Financial position											
Total current assets	1 508 896	1 508 039	-	-	-	-	(14 277)	(14 277)	1 493 762	1 579 108	1 587 531
Total non current assets	4 211 513	4 211 513	-	-	-	-	14 277	14 277	4 225 789	4 983 129	5 570 292
Total current liabilities	979 193	978 336	-	-	-	-	6 927	6 927	985 263	1 007 795	1 035 053
Total non current liabilities	922 944	922 944	-	-	-	-	-	-	922 944	1 139 632	1 340 114
Community wealth/Equity	3 818 271	3 818 271	-	-	-	-	(6 927)	(6 927)	3 811 344	4 414 832	4 782 678
Cash flows											
Net cash from (used) operating	459 237	459 207	-	-	-	-	-	-	459 207	665 668	289 933
Net cash from (used) investing	(781 883)	(781 883)	-	-	-	-	(14 277)	(14 277)	(796 160)	(937 882)	(741 186)
Net cash from (used) financing	223 227	223 227	-	-	-	-	-	-	223 227	211 027	194 785
Cash/cash equivalents at the year end	1 078 307	1 078 277	-	-	-	-	(14 277)	(14 277)	1 064 000	1 002 814	746 345
Cash backing/surplus reconciliation											
Cash and investments available	1 078 307	1 078 277	-	-	-	-	(14 277)	(14 277)	1 064 000	1 017 120	760 172
Application of cash and investments	533 112	532 279	-	-	-	-	6 927	6 927	539 206	454 912	260 477
Balance - surplus (shortfall)	545 195	545 998	-	-	-	-	(21 203)	(21 203)	524 795	562 208	499 695
Asset Management											
Asset register summary (WDV)	4 175 125	4 175 125	-	-	-	-	14 277	14 277	4 189 402	4 946 742	5 533 904
Depreciation	158 810	158 810	-	-	-	-	-	-	158 810	172 365	160 124
Renewal and Upgrading of Existing Assets	82 577	87 540	-	-	-	-	2 222	2 222	89 762	77 340	52 760
Repairs and Maintenance	212 873	212 374	-	-	-	-	-	-	212 374	194 959	202 014
Free services											
Cost of Free Basic Services provided	(158 701)	(158 701)	-	-	-	-	-	-	(158 701)	(173 116)	(188 847)
Revenue cost of free services provided	(46 641)	(46 641)	-	-	-	-	-	-	(46 641)	(50 373)	(54 402)
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table 2 – B2: Financial Performance (Functional classification)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		454 694	454 694	-	-	-	-	-	-	454 694	485 688	519 442
Executive and council		4	4	-	-	-	-	-	-	4	4	2
Finance and administration		454 690	454 690	-	-	-	-	-	-	454 690	485 684	519 440
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		124 134	124 134	-	-	-	-	-	-	124 134	194 849	143 896
Community and social services		20 631	20 631	-	-	-	-	-	-	20 631	17 652	16 490
Sport and recreation		3 698	3 698	-	-	-	-	-	-	3 698	12 551	4 359
Public safety		80 770	80 770	-	-	-	-	-	-	80 770	82 396	83 884
Housing		18 870	18 870	-	-	-	-	-	-	18 870	82 081	39 069
Health		165	165	-	-	-	-	-	-	165	170	95
<i>Economic and environmental services</i>		497 858	497 858	-	-	-	-	-	-	497 858	439 712	470 767
Planning and development		12 727	12 727	-	-	-	-	-	-	12 727	13 309	19 107
Road transport		485 128	485 128	-	-	-	-	-	-	485 128	426 399	451 658
Environmental protection		4	4	-	-	-	-	-	-	4	4	2
<i>Trading services</i>		2 171 270	2 171 270	-	-	-	-	-	-	2 171 270	2 517 313	2 392 163
Energy sources		1 042 224	1 042 224	-	-	-	-	-	-	1 042 224	1 065 607	1 119 829
Water management		647 206	647 206	-	-	-	-	-	-	647 206	940 904	633 894
Waste water management		305 629	305 629	-	-	-	-	-	-	305 629	319 356	430 185
Waste management		176 212	176 212	-	-	-	-	-	-	176 212	191 447	208 255
<i>Other</i>		347	347	-	-	-	-	-	-	347	147	145
Total Revenue - Functional	2	3 248 303	3 248 303	-	-	-	-	-	-	3 248 303	3 637 709	3 526 413
Expenditure - Functional												
<i>Governance and administration</i>		457 468	458 188	-	-	-	-	-	-	458 188	489 683	533 259
Executive and council		74 652	74 652	-	-	-	-	-	-	74 652	79 836	83 141
Finance and administration		363 877	364 596	-	-	-	-	-	-	364 596	390 025	429 373
Internal audit		18 940	18 940	-	-	-	-	-	-	18 940	19 823	20 745
<i>Community and public safety</i>		305 171	304 169	-	-	-	-	6 927	6 927	311 095	373 615	338 450
Community and social services		63 143	62 876	-	-	-	-	-	-	62 876	62 043	63 645
Sport and recreation		37 270	37 270	-	-	-	-	-	-	37 270	38 178	38 348
Public safety		146 121	145 371	-	-	-	-	-	-	145 371	151 847	157 566
Housing		52 514	52 529	-	-	-	-	6 927	6 927	59 456	115 897	72 982
Health		6 123	6 123	-	-	-	-	-	-	6 123	5 650	5 908
<i>Economic and environmental services</i>		520 745	520 245	-	-	-	-	-	-	520 245	493 847	523 721
Planning and development		43 528	41 828	-	-	-	-	-	-	41 828	43 385	49 801
Road transport		473 619	474 819	-	-	-	-	-	-	474 819	446 712	470 003
Environmental protection		3 598	3 598	-	-	-	-	-	-	3 598	3 749	3 917
<i>Trading services</i>		1 567 278	1 568 013	-	-	-	-	-	-	1 568 013	1 665 643	1 743 875
Energy sources		839 398	839 383	-	-	-	-	-	-	839 383	898 856	978 135
Water management		392 324	392 324	-	-	-	-	-	-	392 324	405 711	398 615
Waste water management		234 226	234 226	-	-	-	-	-	-	234 226	257 264	259 951
Waste management		101 329	102 080	-	-	-	-	-	-	102 080	103 813	107 174
<i>Other</i>		17 361	17 361	-	-	-	-	-	-	17 361	18 381	19 263
Total Expenditure - Functional	3	2 868 024	2 867 976	-	-	-	-	6 927	6 927	2 874 902	3 041 169	3 158 568
Surplus/ (Deficit) for the year		380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845

Table 3 – B3: Financial Performance (revenue and expenditure by municipal vote)

WC044 George - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		16 192	16 192	-	-	-	-	-	-	16 192	13 016	13 353
Vote 3 - Corporate Services		2 930	2 930	-	-	-	-	-	-	2 930	2 316	2 210
Vote 4 - Corporate Services		2 520	2 520	-	-	-	-	-	-	2 520	3 393	3 166
Vote 5 - Community Services		7 365	7 365	-	-	-	-	-	-	7 365	16 366	6 459
Vote 6 - Community Services		277 788	277 788	-	-	-	-	-	-	277 788	295 890	315 502
Vote 7 - Community Services		1 038	1 038	-	-	-	-	-	-	1 038	1 093	953
Vote 8 - Civil Engineering Services		1 017 851	1 017 851	-	-	-	-	-	-	1 017 851	1 273 590	1 077 453
Vote 9 - Civil Engineering Services		401 295	401 295	-	-	-	-	-	-	401 295	393 083	417 175
Vote 10 - Electro-technical Services		1 044 462	1 044 462	-	-	-	-	-	-	1 044 462	1 067 619	1 122 102
Vote 11 - Financial Services		384 537	384 537	-	-	-	-	-	-	384 537	414 242	445 987
Vote 12 - Financial Services		52 833	52 833	-	-	-	-	-	-	52 833	53 908	55 996
Vote 13 - Human Settlements, Planning and Development and		39 492	39 492	-	-	-	-	-	-	39 492	103 194	66 057
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 248 303	3 248 303	-	-	-	-	-	-	3 248 303	3 637 709	3 526 413
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		28 410	28 410	-	-	-	-	-	-	28 410	29 660	30 930
Vote 2 - Corporate Services		72 286	72 014	-	-	-	-	-	-	72 014	71 907	73 885
Vote 3 - Corporate Services		40 102	40 374	-	-	-	-	-	-	40 374	41 201	43 164
Vote 4 - Corporate Services		94 136	94 136	-	-	-	-	-	-	94 136	101 029	105 173
Vote 5 - Community Services		68 661	68 661	-	-	-	-	-	-	68 661	70 595	72 015
Vote 6 - Community Services		291 551	291 531	-	-	-	-	-	-	291 531	301 962	312 905
Vote 7 - Community Services		880	900	-	-	-	-	-	-	900	914	951
Vote 8 - Civil Engineering Services		683 084	681 885	-	-	-	-	-	-	681 885	697 482	694 521
Vote 9 - Civil Engineering Services		436 054	437 253	-	-	-	-	-	-	437 253	430 525	453 202
Vote 10 - Electro-technical Services		870 685	870 685	-	-	-	-	-	-	870 685	931 201	1 012 123
Vote 11 - Financial Services		104 050	104 002	-	-	-	-	6 927	6 927	110 929	105 933	106 709
Vote 12 - Financial Services		72 533	72 533	-	-	-	-	-	-	72 533	89 576	121 919
Vote 13 - Human Settlements, Planning and Development and		105 593	105 593	-	-	-	-	-	-	105 593	169 184	131 069
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 868 024	2 867 976	-	-	-	-	6 927	6 927	2 874 902	3 041 169	3 158 568
Surplus/ (Deficit) for the year	2	380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845

Table 4 – B4: Financial Performance (revenue and expenditure)

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10	+1 2023/24	+2 2024/25
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	370 853	370 853	-	-	-	-	-	-	370 853	400 520	432 562
Service charges - electricity revenue	2	962 607	962 607	-	-	-	-	-	-	962 607	1 011 335	1 061 648
Service charges - water revenue	2	167 445	167 445	-	-	-	-	-	-	167 445	184 042	195 697
Service charges - sanitation revenue	2	159 335	159 335	-	-	-	-	-	-	159 335	173 675	189 306
Service charges - refuse revenue	2	128 302	128 302	-	-	-	-	-	-	128 302	139 472	151 646
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4 741	4 741	-	-	-	-	-	-	4 741	5 025	5 326
Interest earned - external investments		57 219	57 219	-	-	-	-	-	-	57 219	58 239	60 692
Interest earned - outstanding debtors		9 061	9 061	-	-	-	-	-	-	9 061	9 837	10 681
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		83 680	83 680	-	-	-	-	-	-	83 680	85 548	87 468
Licences and permits		3 863	3 863	-	-	-	-	-	-	3 863	4 094	4 339
Agency services		16 617	16 617	-	-	-	-	-	-	16 617	17 614	18 671
Transfers and subsidies		553 091	553 091	-	-	-	-	-	-	553 091	586 635	580 634
Other revenue	2	130 097	130 097	-	-	-	-	-	-	130 097	147 472	155 705
Gains		230 994	230 994	-	-	-	-	-	-	230 994	234 666	226 111
Total Revenue (excluding capital transfers and contributions)		2 877 904	2 877 904	-	-	-	-	-	-	2 877 904	3 058 173	3 180 486
Expenditure By Type												
Employee related costs		727 721	728 704	-	-	-	-	-	-	728 704	759 714	799 438
Remuneration of councillors		26 171	26 171	-	-	-	-	-	-	26 171	27 479	28 853
Debt impairment		122 257	122 257	-	-	-	-	-	-	122 257	125 924	129 702
Depreciation & asset impairment		158 810	158 810	-	-	-	-	-	-	158 810	172 365	160 124
Finance charges		40 950	40 950	-	-	-	-	-	-	40 950	46 307	63 580
Bulk purchases - electricity		667 159	667 159	-	-	-	-	-	-	667 159	731 377	801 667
Inventory Consumed		272 853	273 680	-	-	-	-	-	-	273 680	284 495	284 514
Contracted services		587 110	585 359	-	-	-	-	6 927	6 927	592 286	640 830	631 068
Transfers and subsidies		42 636	42 636	-	-	-	-	-	-	42 636	19 800	17 833
Other expenditure		176 185	176 078	-	-	-	-	-	-	176 078	186 847	199 189
Losses		46 171	46 171	-	-	-	-	-	-	46 171	46 031	42 600
Total Expenditure		2 868 024	2 867 976	-	-	-	-	6 927	6 927	2 874 902	3 041 169	3 158 568
Surplus/(Deficit)		9 881	9 929	-	-	-	-	(6 927)	(6 927)	3 002	17 004	21 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		370 399	370 399	-	-	-	-	-	-	370 399	579 536	345 927
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		380 280	380 328	-	-	-	-	(6 927)	(6 927)	373 401	596 540	367 845

Table 5 – B5: Capital Expenditure Budget by vote and funding

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		215	215	-	-	-	-	-	215	20	110	
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	500	500	
Vote 4 - Corporate Services		280	280	-	-	-	-	-	280	10	10	
Vote 5 - Community Services		2 050	2 113	-	-	-	198	198	2 311	1 200	1 100	
Vote 6 - Community Services		13 540	13 540	-	-	-	533	533	14 073	12 415	10 045	
Vote 7 - Community Services		2 121	2 121	-	-	-	-	-	2 121	643	250	
Vote 8 - Civil Engineering Services		429 155	424 255	-	-	-	7 249	7 249	431 504	591 355	424 377	
Vote 9 - Civil Engineering Services		1 300	1 300	-	-	-	-	-	1 300	-	-	
Vote 10 - Electro-technical Services		40 805	40 805	-	-	-	769	769	41 573	47 461	12 650	
Vote 11 - Financial Services		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Financial Services		1 250	1 250	-	-	-	-	-	1 250	250	250	
Vote 13 - Human Settlements, Planning and Development and Property Management		10 569	10 458	-	-	-	125	125	10 583	22 618	6 968	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	501 284	496 336	-	-	-	8 873	8 873	505 209	676 471	456 260	
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Corporate Services		4 415	4 415	-	-	-	45	45	4 460	2 870	4 026	
Vote 3 - Corporate Services		1 909	1 909	-	-	-	(45)	(45)	1 864	610	320	
Vote 4 - Corporate Services		26	26	-	-	-	-	-	26	405	400	
Vote 5 - Community Services		13 016	12 953	-	-	-	156	156	13 108	19 429	8 567	
Vote 6 - Community Services		31 483	31 483	-	-	-	695	695	32 178	24 408	27 268	
Vote 7 - Community Services		1 835	1 835	-	-	-	-	-	1 835	960	1 010	
Vote 8 - Civil Engineering Services		116 421	121 321	-	-	-	3 710	3 710	125 031	88 230	84 310	
Vote 9 - Civil Engineering Services		1 754	1 754	-	-	-	-	-	1 754	20	20	
Vote 10 - Electro-technical Services		111 281	111 281	-	-	-	542	542	111 824	127 484	158 945	
Vote 11 - Financial Services		1 417	1 417	-	-	-	-	-	1 417	180	180	
Vote 12 - Financial Services		100	100	-	-	-	-	-	100	-	500	
Vote 13 - Human Settlements, Planning and Development and Property Management		3 042	3 153	-	-	-	300	300	3 453	2 916	5 480	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		286 699	291 647	-	-	-	5 404	5 404	297 051	267 511	291 026	
Total Capital Expenditure - Vote		787 983	787 983	-	-	-	14 277	14 277	802 260	943 982	747 286	
Capital Expenditure - Functional												
Governance and administration		9 114	9 514	-	-	-	769	769	10 283	6 776	4 547	
Executive and council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		9 039	9 439	-	-	-	769	769	10 208	6 766	4 467	
Internal audit		75	75	-	-	-	-	-	75	10	80	
Community and public safety		50 175	49 775	-	-	-	1 677	1 677	51 452	52 704	41 664	
Community and social services		7 721	7 678	-	-	-	-	-	7 678	5 135	5 066	
Sport and recreation		11 348	10 991	-	-	-	353	353	11 344	16 703	9 495	
Public safety		25 125	25 125	-	-	-	976	976	26 101	24 415	20 325	
Housing		4 182	4 182	-	-	-	347	347	4 529	6 187	6 778	
Health		1 800	1 800	-	-	-	-	-	1 800	265	-	
Economic and environmental services		141 333	141 333	-	-	-	89	89	141 422	121 055	103 345	
Planning and development		10 238	10 238	-	-	-	78	78	10 316	19 885	4 305	
Road transport		131 095	131 095	-	-	-	11	11	131 106	101 170	99 040	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		587 124	587 124	-	-	-	11 742	11 742	598 866	762 917	596 875	
Energy sources		151 116	151 116	-	-	-	542	542	151 658	174 125	170 505	
Water management		256 052	256 052	-	-	-	3 012	3 012	259 064	470 857	204 035	
Waste water management		161 758	161 758	-	-	-	7 935	7 935	169 693	106 628	206 396	
Waste management		18 198	18 198	-	-	-	252	252	18 450	11 308	15 938	
Other		237	237	-	-	-	-	-	237	530	855	
Total Capital Expenditure - Functional	3	787 983	787 983	-	-	-	14 277	14 277	802 260	943 982	747 286	
Funded by:												
National Government		320 468	320 468	-	-	-	-	-	320 468	505 249	302 110	
Provincial Government		1 620	1 620	-	-	-	-	-	1 620	-	-	
District Municipality		1 000	1 000	-	-	-	-	-	1 000	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	323 088	323 088	-	-	-	-	-	323 088	505 249	302 110	
Borrowing		307 044	307 044	-	-	-	5 268	5 268	312 312	306 532	304 375	
Internally generated funds		157 851	157 851	-	-	-	9 009	9 009	166 860	132 201	140 801	
Total Capital Funding		787 983	787 983	-	-	-	14 277	14 277	802 260	943 982	747 286	

Municipal Manager's Quality Certificate

I, **DR MICHELE GRATZ**, the Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2022/23 Financial Year have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name **DR MICHELE GRATZ**

Acting Municipal Manager of **GEORGE WC044**

Signature 

Date **30/08/2022**