

George Municipality

Adjustments Budget 2022/2023

26 January 2023



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Glossary

<p>Act – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)</p>
<p>Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.</p>
<p>Allocations – Money received from Provincial or National Government or other municipalities.</p>
<p>Budget – The financial plan of the Municipality.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.</p>
<p>Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.</p>
<p>GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.</p>
<p>IDP – Integrated Development Plan. The main strategic planning document of the Municipality</p>
<p>KPI's – Key Performance Indicators. Measures of service output and/or outcome.</p>
<p>MFMA – The Municipal Finance Management Act – no 53 of 2003. The principal piece of legislation relating to municipal financial management.</p>
<p>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.</p>
<p>Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.</p>
<p>Own Revenue – Means total revenue as reflected in the municipality's financial performance budget less national and provincial conditional transfers.</p>

<p>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.</p>
<p>SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.</p>
<p>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.</p>
<p>Vehement – A transfer of budget.</p>
<p>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.</p>
<p>Vote – One of the main segments into which a budget is divided, usually at directorate / department level.</p>

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.”

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(3).

1.3 Council Resolutions

On 26 January 2023, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the Operating Budget and Capital Budget for 2022/2023 be adjusted to reflect the grant allocations as per table A;
- (b) that the Service Delivery and Budget Implementation Plan (SDBIP) be amended;
- (c) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

1.4 Executive Summary

MOTIVATION

MOTIVATION: ROLL-OVER APPROVAL

With regards to **Regulation 23. (3)** as defined above the Western Cape Provincial Treasury granted additional transfers in Provincial Gazette no.8699 published on 21 December 2022. See attached Annexure "A".

TABLE A – ADDITIONAL ALLOCATIONS ADJUSTMENTS

Grant	Original Budget	Additional allocation	Adjusted Budget
George Integrated Public Transport Network – Operations Grant			
- GIPTN Auxilliary	154 868 000	59 943 000	214 811 000
Human Settlements Development Grant - Beneficiaries			
- Housing Administration	4 000 000	3 600 000	7 600 000
Western Cape Financial Management Capability Grant			
- Financial Services	-	1 450 000	1 450 000
Total	158 868 000	64 993 000	223 861 000

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 - 26/01/2023

Description	Budget Year 2022/23								Budget Year	Budget Year	
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	
R thousands	A	1	2	3	4	5	6	7	8		
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	570 680	-	-	-	-	64 993	64 993	635 673	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	2 895 494	-	-	-	-	64 993	64 993	2 960 487	3 058 173	3 180 486
Employee costs	727 721	734 836	-	-	-	-	(805)	(805)	734 031	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	940 047	-	-	-	-	703	703	940 750	1 015 872	1 086 181
Transfers and grants	42 636	44 215	-	-	-	-	200	200	44 415	19 800	17 833
Other expenditure	931 723	947 499	-	-	-	-	64 732	64 732	1 012 231	999 632	1 002 559
Total Expenditure	2 868 024	2 892 527	-	-	-	-	64 830	64 830	2 957 356	3 041 169	3 158 568
Surplus/(Deficit)	9 881	2 967	-	-	-	-	163	163	3 130	17 004	21 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	370 399	371 399	-	-	-	-	-	-	371 399	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	374 366	-	-	-	-	163	163	374 529	596 540	367 845
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	380 280	374 366	-	-	-	-	163	163	374 529	596 540	367 845
Capital expenditure & funds sources											
Capital expenditure	501 253	803 260	-	-	-	-	-	-	803 260	943 982	747 286
Transfers recognised - capital	323 088	324 088	-	-	-	-	-	-	324 088	505 249	302 110
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	307 044	312 312	-	-	-	-	-	-	312 312	306 632	304 375
Internally generated funds	157 851	166 860	-	-	-	-	-	-	166 860	132 201	140 801
Total sources of capital funds	787 983	803 260	-	-	-	-	-	-	803 260	943 982	747 286
Financial position											
Total current assets	1 508 896	2 315 878	-	-	-	-	-	-	2 315 878	2 522 340	2 334 067
Total non current assets	4 211 513	4 226 789	-	-	-	-	-	-	4 226 789	4 983 129	5 570 292
Total current liabilities	979 193	1 807 366	-	-	-	-	(64 996)	(64 996)	1 742 370	1 951 026	1 781 589
Total non current liabilities	922 944	922 944	-	-	-	-	-	-	922 944	1 139 632	1 340 114
Community wealth/Equity	3 818 271	3 812 357	-	-	-	-	-	-	3 812 357	5 057 339	5 631 854
Cash flows											
Net cash from (used) operating	459 237	471 184	-	-	-	-	66 246	66 246	537 430	658 129	281 845
Net cash from (used) investing	(781 883)	5 767	-	-	-	-	55	55	5 822	6 100	6 100
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	1 877 905	-	-	-	-	66 301	66 301	1 944 206	1 953 563	1 499 370
Cash backing/surplus reconciliation											
Cash and investments available	1 078 307	1 877 905	-	-	-	-	-	-	1 877 905	1 952 813	1 498 620
Application of cash and investments	3 889 788	4 705 472	-	-	-	-	(64 833)	(64 833)	4 640 639	5 178 820	5 007 472
Balance - surplus (shortfall)	(2 811 478)	(2 827 568)	-	-	-	-	64 833	64 833	(2 762 735)	(3 226 007)	(3 508 852)
Asset Management											
Asset register summary (WDV)	4 175 125	4 190 402	-	-	-	-	-	-	4 190 402	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	96 852	-	-	-	-	120	120	96 972	77 340	52 760
Repairs and Maintenance	212 873	212 474	-	-	-	-	(100)	(100)	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/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table 2 – B2: Financial Performance (Functional classification)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/01/2023

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												
Governance and administration		454 694	455 167	-	-	-	-	1 450	1 450	456 617	485 688	519 442
Executive and council		4	4	-	-	-	-	-	-	4	4	2
Finance and administration		454 690	455 163	-	-	-	-	1 450	1 450	456 613	485 684	519 440
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		124 134	129 261	-	-	-	-	3 600	3 600	132 861	194 849	143 896
Community and social services		20 631	21 571	-	-	-	-	-	-	21 571	17 652	16 490
Sport and recreation		3 698	4 523	-	-	-	-	-	-	4 523	12 551	4 359
Public safety		80 770	81 062	-	-	-	-	-	-	81 062	82 396	83 884
Housing		18 870	21 939	-	-	-	-	3 600	3 600	25 539	82 081	39 069
Health		165	165	-	-	-	-	-	-	165	170	95
Economic and environmental services		497 858	510 530	-	-	-	-	59 943	59 943	570 473	439 712	470 767
Planning and development		12 727	12 727	-	-	-	-	-	-	12 727	13 309	19 107
Road transport		485 128	497 799	-	-	-	-	59 943	59 943	557 742	426 399	451 658
Environmental protection		4	4	-	-	-	-	-	-	4	4	2
Trading services		2 171 270	2 171 504	-	-	-	-	-	-	2 171 504	2 517 313	2 392 163
Energy sources		1 042 224	1 042 298	-	-	-	-	-	-	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	176 372	-	-	-	-	-	-	176 372	191 447	208 255
Other		347	431	-	-	-	-	-	-	431	147	145
Total Revenue - Functional	2	3 248 303	3 266 893	-	-	-	-	64 993	64 993	3 331 886	3 637 709	3 526 413
Expenditure - Functional												
Governance and administration		457 468	458 711	-	-	-	-	837	837	459 548	489 683	533 259
Executive and council		74 652	74 652	-	-	-	-	-	-	74 652	79 836	83 141
Finance and administration		363 877	365 119	-	-	-	-	837	837	365 956	390 025	429 373
Internal audit		18 940	18 940	-	-	-	-	-	-	18 940	19 823	20 745
Community and public safety		305 171	314 987	-	-	-	-	4 150	4 150	319 137	373 615	338 450
Community and social services		63 143	62 762	-	-	-	-	(21)	(21)	62 741	62 043	63 645
Sport and recreation		37 270	37 524	-	-	-	-	166	166	37 690	38 178	38 348
Public safety		146 121	145 504	-	-	-	-	(30)	(30)	145 474	151 847	157 566
Housing		52 514	63 075	-	-	-	-	4 035	4 035	67 110	115 897	72 982
Health		6 123	6 123	-	-	-	-	-	-	6 123	5 650	5 908
Economic and environmental services		520 745	533 081	-	-	-	-	59 843	59 843	592 924	493 847	523 721
Planning and development		43 528	41 862	-	-	-	-	-	-	41 862	43 385	49 801
Road transport		473 619	487 400	-	-	-	-	59 943	59 943	547 343	446 712	470 003
Environmental protection		3 598	3 819	-	-	-	-	(100)	(100)	3 719	3 749	3 917
Trading services		1 567 278	1 568 246	-	-	-	-	-	-	1 568 246	1 665 643	1 743 875
Energy sources		839 398	839 458	-	-	-	-	-	-	839 458	898 856	978 135
Water management		392 324	392 324	-	-	-	-	-	-	392 324	405 711	398 615
Waste water management		234 226	234 294	-	-	-	-	50	50	234 344	257 264	259 951
Waste management		101 329	102 171	-	-	-	-	(50)	(50)	102 121	103 813	107 174
Other		17 361	17 501	-	-	-	-	-	-	17 501	18 381	19 263
Total Expenditure - Functional	3	2 868 024	2 892 527	-	-	-	-	64 830	64 830	2 957 356	3 041 169	3 158 568
Surplus/ (Deficit) for the year		380 280	374 366	-	-	-	-	163	163	374 529	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) - 26/01/2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		16 192	17 133	-	-	-	-	-	-	17 133	13 016	13 353
Vote 3 - Corporate Services		2 930	3 054	-	-	-	-	200	200	3 254	2 316	2 210
Vote 4 - Corporate Services		2 520	2 520	-	-	-	-	-	-	2 520	3 393	3 166
Vote 5 - Community Services		7 365	8 288	-	-	-	-	-	-	8 288	16 366	6 459
Vote 6 - Community Services		277 788	278 333	-	-	-	-	-	-	278 333	295 890	315 502
Vote 7 - Community Services		1 038	1 038	-	-	-	-	-	-	1 038	1 093	953
Vote 8 - Civil Engineering Services		786 857	787 014	-	-	-	-	-	-	787 014	1 038 924	851 342
Vote 9 - Civil Engineering Services		401 295	413 967	-	-	-	-	59 943	59 943	473 910	393 083	417 175
Vote 10 - Electro-technical Services		1 044 462	1 044 537	-	-	-	-	-	-	1 044 537	1 067 619	1 122 102
Vote 11 - Financial Services		384 537	384 537	-	-	-	-	1 250	1 250	385 787	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	42 645	-	-	-	-	3 600	3 600	46 245	103 194	66 057
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 017 309	3 035 899	-	-	-	-	64 993	64 993	3 100 892	3 403 043	3 300 302
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	72 225	-	-	-	-	-	-	72 225	71 907	73 885
Vote 3 - Corporate Services		40 102	41 238	-	-	-	-	200	200	41 438	41 201	43 164
Vote 4 - Corporate Services		94 136	93 836	-	-	-	-	-	-	93 836	101 029	105 173
Vote 5 - Community Services		68 661	68 847	-	-	-	-	(580)	(580)	68 267	70 595	72 015
Vote 6 - Community Services		291 551	292 101	-	-	-	-	580	580	292 681	301 962	312 905
Vote 7 - Community Services		880	900	-	-	-	-	-	-	900	914	951
Vote 8 - Civil Engineering Services		683 084	682 041	-	-	-	-	-	-	682 041	697 482	694 521
Vote 9 - Civil Engineering Services		436 054	449 925	-	-	-	-	59 943	59 943	509 868	430 525	453 202
Vote 10 - Electro-technical Services		870 685	870 759	-	-	-	-	-	-	870 759	931 201	1 012 123
Vote 11 - Financial Services		104 050	110 980	-	-	-	-	1 087	1 087	112 067	105 933	106 709
Vote 12 - Financial Services		72 533	72 520	-	-	-	-	-	-	72 520	89 576	121 919
Vote 13 - Human Settlements, Planning and Development and		105 593	108 746	-	-	-	-	3 600	3 600	112 346	169 184	131 069
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 868 024	2 892 527	-	-	-	-	64 830	64 830	2 957 356	3 041 169	3 158 568
Surplus/ (Deficit) for the year	2	149 286	143 372	-	-	-	-	163	163	143 535	361 874	141 734

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

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/01/2023

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	
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	570 680	-	-	-	-	64 993	64 993	635 673	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	2 895 494	-	-	-	-	64 993	64 993	2 960 487	3 058 173	3 180 486	
Expenditure By Type													
Employee related costs		727 721	734 836	-	-	-	-	(805)	(805)	734 031	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	272 887	-	-	-	-	703	703	273 590	284 495	284 514	
Contracted services		587 110	602 232	-	-	-	-	63 730	63 730	665 962	640 830	631 068	
Transfers and subsidies		42 636	44 215	-	-	-	-	200	200	44 415	19 800	17 833	
Other expenditure		176 185	176 838	-	-	-	-	1 002	1 002	177 840	186 847	199 189	
Losses		46 171	46 171	-	-	-	-	-	-	46 171	46 031	42 600	
Total Expenditure		2 868 024	2 892 527	-	-	-	-	64 830	64 830	2 957 356	3 041 169	3 158 568	
Surplus/(Deficit)		9 881	2 967	-	-	-	-	163	163	3 130	17 004	21 918	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		370 399	371 399	-	-	-	-	-	-	371 399	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	374 366	-	-	-	-	163	163	374 529	596 540	367 845	
Taxation		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		380 280	374 366	-	-	-	-	163	163	374 529	596 540	367 845	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		380 280	374 366	-	-	-	-	163	163	374 529	596 540	367 845	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		380 280	374 366	-	-	-	-	163	163	374 529	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 - 26/01/2023

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	5 994	-	-	-	-	-	-	5 994	15 503	8 395
Vote 6 - Community Services		13 540	13 479	-	-	-	-	-	-	13 479	12 415	10 045
Vote 7 - Community Services		2 121	2 382	-	-	-	-	-	-	2 382	643	250
Vote 8 - Civil Engineering Services		429 155	425 012	-	-	-	-	-	-	425 012	591 355	424 377
Vote 9 - Civil Engineering Services		1 300	1 300	-	-	-	-	-	-	1 300	-	-
Vote 10 - Electro-technical Services		40 805	41 573	-	-	-	-	(500)	(500)	41 073	47 461	12 650
Vote 11 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Financial Services		1 250	1 250	-	-	-	-	(100)	(100)	1 150	250	250
Vote 13 - Human Settlements, Planning and Development and Property Management		10 537	10 487	-	-	-	-	(415)	(415)	10 072	22 618	6 968
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	501 253	501 973	-	-	-	-	(1 015)	(1 015)	500 958	690 774	463 555
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	4 820	-	-	-	-	-	-	4 820	2 870	4 026
Vote 3 - Corporate Services		-	1 804	-	-	-	-	-	-	1 804	610	320
Vote 4 - Corporate Services		-	26	-	-	-	-	-	-	26	405	400
Vote 5 - Community Services		-	10 125	-	-	-	-	-	-	10 125	5 126	1 272
Vote 6 - Community Services		-	32 466	-	-	-	-	-	-	32 466	24 408	27 268
Vote 7 - Community Services		-	1 879	-	-	-	-	-	-	1 879	960	1 010
Vote 8 - Civil Engineering Services		-	131 523	-	-	-	-	-	-	131 523	88 230	84 310
Vote 9 - Civil Engineering Services		-	1 754	-	-	-	-	-	-	1 754	20	20
Vote 10 - Electro-technical Services		-	111 824	-	-	-	-	500	500	112 324	127 484	158 945
Vote 11 - Financial Services		-	1 417	-	-	-	-	100	100	1 517	180	180
Vote 12 - Financial Services		-	100	-	-	-	-	-	-	100	-	500
Vote 13 - Human Settlements, Planning and Development and Property Management		-	3 549	-	-	-	-	415	415	3 964	2 916	5 480
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	301 286	-	-	-	-	1 015	1 015	302 301	253 208	283 731
Total Capital Expenditure - Vote		501 253	803 260	-	-	-	-	-	-	803 260	943 982	747 286
Capital Expenditure - Functional												
Governance and administration		9 114	10 066	-	-	-	-	120	120	10 186	6 776	4 547
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9 039	9 991	-	-	-	-	120	120	10 111	6 766	4 467
Internal audit		75	75	-	-	-	-	-	-	75	10	80
Community and public safety		50 175	52 154	-	-	-	-	(1 120)	(1 120)	51 034	52 704	41 664
Community and social services		7 721	7 528	-	-	-	-	-	-	7 528	5 135	5 066
Sport and recreation		11 348	12 452	-	-	-	-	-	-	12 452	16 703	9 495
Public safety		25 125	25 695	-	-	-	-	-	-	25 695	24 415	20 325
Housing		4 182	4 679	-	-	-	-	(1 120)	(1 120)	3 559	6 187	6 778
Health		1 800	1 800	-	-	-	-	-	-	1 800	265	-
Economic and environmental services		141 333	143 094	-	-	-	-	1 000	1 000	144 094	121 055	103 345
Planning and development		10 238	10 350	-	-	-	-	1 000	1 000	11 350	19 885	4 305
Road transport		131 095	132 744	-	-	-	-	-	-	132 744	101 170	99 040
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		587 124	597 774	-	-	-	-	-	-	597 774	762 917	596 875
Energy sources		151 116	151 957	-	-	-	-	-	-	151 957	174 125	170 505
Water management		256 052	263 574	-	-	-	-	-	-	263 574	470 857	204 035
Waste water management		161 758	163 793	-	-	-	-	-	-	163 793	106 628	206 396
Waste management		18 198	18 450	-	-	-	-	-	-	18 450	11 308	15 938
Other		237	171	-	-	-	-	-	-	171	530	855
Total Capital Expenditure - Functional	3	787 983	803 260	-	-	-	-	-	-	803 260	943 982	747 286
Funded by:												
National Government		320 468	320 468	-	-	-	-	-	-	320 468	505 249	302 110
Provincial Government		1 620	2 620	-	-	-	-	-	-	2 620	-	-
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	324 088	-	-	-	-	-	-	324 088	505 249	302 110
Borrowing		307 044	312 312	-	-	-	-	-	-	312 312	306 532	304 375
Internally generated funds		157 851	166 860	-	-	-	-	-	-	166 860	132 201	140 801
Total Capital Funding		787 983	803 260	-	-	-	-	-	-	803 260	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**

Municipal Manager of **GEORGE WC044**

Signature  _____

Date 10/02/2023