

George Municipality

Adjustments Budget 2022/2023

20 April 2023



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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.”

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).

1.3 Council Resolutions

On 20 April 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

With regards to **Regulation 23. (3)** as defined above the National Treasury granted additional transfers on page 15 of Gazette no.48327 published on 29 March 2023.

TABLE A: ADDITIONAL ALLOCATIONS ADJUSTMENTS

Grant	Original Budget	Adjustment	Adjusted Budget
Regional Bulk Infrastructure Grant			
- Civil Engineering Services	240 648 000	134 248 000	374 896 000
Public Transport Network Grant			
- Civil Engineering Services	190 410 000	45 690 000	237 100 000

The Table below gives revised capital funding for 2022/23.

TABLE B: CAPITAL BUDGET FUNDING

Description	March adjustment budget 2022/2023	Proposed adjustments	April adjustment budget 2022/2023
Capital replacement reserve (CRR)	166 337 482	2 160 000	168 497 482
External financing fund (EFF)	266 204 443		266 204 443
Grants	585 398 126	126 927 391	712 325 517
Other	0		0
Total	1 017 940 049	129 087 391	1 147 027 440

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 - 20/04/2023

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	Adjus.	Adjus.	Budget	Budget	Budget
	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H		
R thousands											
Financial Performance											
Property rates	370 853	378 642	-	-	-	-	-	-	378 642	400 520	432 562
Service charges	1 417 689	1 362 945	-	-	-	-	-	1 362 945	1 508 524	1 598 347	
Investment revenue	57 219	43 892	-	-	-	-	-	43 892	58 239	60 692	
Transfers recognised - operational	553 091	635 164	-	-	-	-	-	635 164	586 635	580 634	
Other own revenue	479 053	477 876	-	-	-	-	-	477 876	504 256	508 301	
Total Revenue (excluding capital transfers and contributions)	2 877 904	2 898 518	-	-	-	-	-	2 898 518	3 058 173	3 180 536	
Employee costs	727 721	695 716	-	-	-	-	-	695 716	757 236	796 846	
Remuneration of councillors	26 171	27 926	-	-	-	-	-	27 926	27 479	28 853	
Depreciation & asset impairment	158 810	182 334	-	-	-	-	-	182 334	172 365	160 124	
Finance charges	40 950	35 120	-	-	-	-	-	35 120	46 307	63 580	
Inventory consumed and bulk purchases	940 013	953 483	-	-	-	-	-	953 483	1 015 873	1 086 181	
Transfers and grants	42 636	45 403	-	-	-	-	-	45 403	19 800	17 833	
Other expenditure	931 723	1 066 220	-	-	-	-	-	1 066 220	999 632	1 002 559	
Total Expenditure	2 868 024	3 006 202	-	-	-	-	-	3 006 202	3 038 693	3 155 976	
Surplus/(Deficit)	9 881	(107 684)	-	-	-	-	-	(107 684)	19 480	24 560	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	370 399	810 000	-	-	-	-	-	810 000	579 536	345 927	
Surplus/(Deficit) after capital transfers & contributions	380 280	702 316	-	-	-	-	-	702 316	599 016	370 487	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	380 280	702 316	-	-	-	-	-	702 316	599 016	370 487	
Capital expenditure & funds sources											
Capital expenditure	-	1 147 265	-	-	-	-	-	-	1 147 265	942 052	748 286
Transfers recognised - capital	323 088	712 326	-	-	-	-	-	712 326	505 249	302 110	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	
Borrowing	307 044	266 204	-	-	-	-	-	266 204	306 632	304 375	
Internally generated funds	157 851	168 735	-	-	-	-	-	168 735	130 271	141 801	
Total sources of capital funds	787 983	1 147 265	-	-	-	-	-	1 147 265	942 052	748 286	
Financial position											
Total current assets	1 508 896	1 769 328	-	-	-	-	-	1 769 328	2 522 339	2 334 117	
Total non current assets	4 211 513	4 548 565	-	-	-	-	-	4 548 565	4 981 199	5 571 292	
Total current liabilities	979 193	1 250 711	-	-	-	-	-	1 250 711	1 946 619	1 779 997	
Total non current liabilities	922 944	926 875	-	-	-	-	-	926 875	1 139 632	1 340 114	
Community wealth/Equity	3 818 271	4 140 285	-	-	-	-	-	4 140 285	5 057 339	5 631 854	
Cash flows											
Net cash from (used) operating	459 237	1 203 035	-	-	-	-	-	1 203 035	657 092	280 757	
Net cash from (used) investing	(781 883)	(1 147 503)	-	-	-	-	-	(1 147 503)	-	-	
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	1 456 485	-	-	-	-	-	1 456 485	1 946 426	1 492 182	
Cash backing/surplus reconciliation											
Cash and investments available	1 078 307	1 456 484	-	-	-	-	-	1 456 484	1 945 676	1 491 432	
Application of cash and investments	3 889 788	4 544 214	-	-	-	-	-	4 544 214	5 175 930	5 007 638	
Balance - surplus (shortfall)	(2 811 478)	(3 087 731)	-	-	-	-	-	(3 087 731)	(3 230 254)	(3 516 206)	
Asset Management											
Asset register summary (WDV)	4 175 125	4 512 177	-	-	-	-	-	4 512 177	4 944 812	5 534 904	
Depreciation	158 810	182 334	-	-	-	-	-	182 334	172 365	160 124	
Renewal and Upgrading of Existing Assets	82 577	100 714	-	-	-	-	-	100 714	77 910	52 760	
Repairs and Maintenance	212 873	242 708	-	-	-	-	-	242 708	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)	(46 820)	-	-	-	-	-	(46 820)	(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) - 20/04/2023

Standard Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		454 694	450 231	-	-	-	-	-	-	450 231	485 688	519 492
Executive and council	4	4	4	-	-	-	-	-	-	4	4	2
Finance and administration		454 690	450 227	-	-	-	-	-	-	450 227	485 684	519 490
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		124 134	139 551	-	-	-	-	-	-	139 551	192 098	141 008
Community and social services		20 631	22 788	-	-	-	-	-	-	22 788	17 652	16 490
Sport and recreation		3 698	7 415	-	-	-	-	-	-	7 415	12 551	4 359
Public safety		80 770	81 973	-	-	-	-	-	-	81 973	82 396	83 884
Housing		18 870	27 210	-	-	-	-	-	-	27 210	79 330	36 181
Health		165	165	-	-	-	-	-	-	165	170	95
<i>Economic and environmental services</i>		497 858	790 249	-	-	-	-	-	-	790 249	439 712	470 767
Planning and development		12 727	13 977	-	-	-	-	-	-	13 977	13 309	19 107
Road transport		485 128	776 268	-	-	-	-	-	-	776 268	426 399	451 658
Environmental protection		4	4	-	-	-	-	-	-	4	4	2
<i>Trading services</i>		2 171 270	2 328 056	-	-	-	-	-	-	2 328 056	2 520 064	2 395 051
Energy sources		1 042 224	972 789	-	-	-	-	-	-	972 789	1 065 607	1 119 829
Water management		647 206	854 812	-	-	-	-	-	-	854 812	943 655	636 782
Waste water management		305 629	305 188	-	-	-	-	-	-	305 188	319 356	430 185
Waste management		176 212	195 267	-	-	-	-	-	-	195 267	191 447	208 255
<i>Other</i>		347	431	-	-	-	-	-	-	431	147	145
Total Revenue - Functional	2	3 248 303	3 708 518	-	-	-	-	-	-	3 708 518	3 637 709	3 526 463
Expenditure - Functional												
<i>Governance and administration</i>		457 468	469 280	-	-	-	-	-	-	469 280	487 973	531 462
Executive and council		74 652	70 429	-	-	-	-	-	-	70 429	79 808	83 112
Finance and administration		363 877	379 576	-	-	-	-	-	-	379 576	389 272	428 582
Internal audit		18 940	19 275	-	-	-	-	-	-	19 275	18 893	19 769
<i>Community and public safety</i>		305 171	327 837	-	-	-	-	-	-	327 837	370 625	335 308
Community and social services		63 143	63 801	-	-	-	-	-	-	63 801	61 959	63 555
Sport and recreation		37 270	39 540	-	-	-	-	-	-	39 540	38 178	38 348
Public safety		146 121	145 504	-	-	-	-	-	-	145 504	151 847	157 566
Housing		52 514	71 989	-	-	-	-	-	-	71 989	113 108	70 054
Health		6 123	7 004	-	-	-	-	-	-	7 004	5 533	5 785
<i>Economic and environmental services</i>		520 745	569 806	-	-	-	-	-	-	569 806	493 779	523 650
Planning and development		43 528	40 376	-	-	-	-	-	-	40 376	43 364	49 779
Road transport		473 619	525 571	-	-	-	-	-	-	525 571	446 712	470 003
Environmental protection		3 598	3 859	-	-	-	-	-	-	3 859	3 702	3 868
<i>Trading services</i>		1 567 278	1 621 184	-	-	-	-	-	-	1 621 184	1 667 956	1 746 313
Energy sources		839 398	818 773	-	-	-	-	-	-	818 773	898 856	978 135
Water management		392 324	429 918	-	-	-	-	-	-	429 918	408 231	401 261
Waste water management		234 226	259 511	-	-	-	-	-	-	259 511	257 056	259 743
Waste management		101 329	112 983	-	-	-	-	-	-	112 983	103 813	107 174
<i>Other</i>		17 361	18 094	-	-	-	-	-	-	18 094	18 361	19 242
Total Expenditure - Functional	3	2 868 024	3 006 202	-	-	-	-	-	-	3 006 202	3 038 693	3 155 976
Surplus/ (Deficit) for the year		380 280	702 316	-	-	-	-	-	-	702 316	599 016	370 487

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) - 20/04/2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		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		-	18 282	-	-	-	-	-	-	18 282	13 016	13 353
Vote 3 - Corporate Services		-	3 322	-	-	-	-	-	-	3 322	2 316	2 210
Vote 4 - Corporate Services		-	2 314	-	-	-	-	-	-	2 314	3 393	3 166
Vote 5 - Community Services		-	11 138	-	-	-	-	-	-	11 138	16 366	6 459
Vote 6 - Community Services		-	300 139	-	-	-	-	-	-	300 139	295 890	315 502
Vote 7 - Community Services		-	1 038	-	-	-	-	-	-	1 038	1 093	953
Vote 8 - Civil Engineering Services		-	1 236 345	-	-	-	-	-	-	1 236 345	1 041 675	854 231
Vote 9 - Civil Engineering Services		-	448 113	-	-	-	-	-	-	448 113	393 083	417 175
Vote 10 - Electro-technical Services		-	975 139	-	-	-	-	-	-	975 139	1 067 619	1 122 102
Vote 11 - Financial Services		-	394 751	-	-	-	-	-	-	394 751	414 242	446 037
Vote 12 - Financial Services		-	41 831	-	-	-	-	-	-	41 831	53 908	55 996
Vote 13 - Human Settlements, Planning and Development ar		-	45 221	-	-	-	-	-	-	45 221	100 443	63 169
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	3 477 634	-	-	-	-	-	-	3 477 634	3 403 043	3 300 352
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		-	28 702	-	-	-	-	-	-	28 702	28 702	29 924
Vote 2 - Corporate Services		-	74 136	-	-	-	-	-	-	74 136	71 830	73 801
Vote 3 - Corporate Services		-	42 774	-	-	-	-	-	-	42 774	41 175	43 137
Vote 4 - Corporate Services		-	95 994	-	-	-	-	-	-	95 994	101 018	105 162
Vote 5 - Community Services		-	71 160	-	-	-	-	-	-	71 160	70 516	71 932
Vote 6 - Community Services		-	302 935	-	-	-	-	-	-	302 935	301 833	312 769
Vote 7 - Community Services		-	967	-	-	-	-	-	-	967	914	951
Vote 8 - Civil Engineering Services		-	751 962	-	-	-	-	-	-	751 962	699 463	696 612
Vote 9 - Civil Engineering Services		-	484 780	-	-	-	-	-	-	484 780	430 525	453 202
Vote 10 - Electro-technical Services		-	850 468	-	-	-	-	-	-	850 468	931 201	1 012 123
Vote 11 - Financial Services		-	133 782	-	-	-	-	-	-	133 782	105 555	106 312
Vote 12 - Financial Services		-	55 392	-	-	-	-	-	-	55 392	89 576	121 919
Vote 13 - Human Settlements, Planning and Development ar		-	113 150	-	-	-	-	-	-	113 150	166 386	128 132
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	3 006 202	-	-	-	-	-	-	3 006 202	3 038 693	3 155 976
Surplus/ (Deficit) for the year	2	-	471 432	-	-	-	-	-	-	471 432	364 350	144 376

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

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20/04/2023

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
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	370 853	378 642	-	-	-	-	-	-	378 642	400 520	432 562
Service charges - electricity revenue	2	962 607	861 494	-	-	-	-	-	-	861 494	1 011 335	1 061 698
Service charges - water revenue	2	167 445	202 245	-	-	-	-	-	-	202 245	184 042	195 697
Service charges - sanitation revenue	2	159 335	152 012	-	-	-	-	-	-	152 012	173 675	189 306
Service charges - refuse revenue	2	128 302	147 194	-	-	-	-	-	-	147 194	139 472	151 646
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4 741	4 935	-	-	-	-	-	-	4 935	5 025	5 326
Interest earned - external investments		57 219	43 892	-	-	-	-	-	-	43 892	58 239	60 692
Interest earned - outstanding debtors		9 061	11 061	-	-	-	-	-	-	11 061	9 837	10 681
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		83 680	83 896	-	-	-	-	-	-	83 896	85 548	87 468
Licences and permits		3 863	3 863	-	-	-	-	-	-	3 863	4 094	4 339
Agency services		16 617	18 617	-	-	-	-	-	-	18 617	17 614	18 671
Transfers and subsidies		553 091	635 164	-	-	-	-	-	-	635 164	586 635	580 634
Other revenue	2	130 097	124 619	-	-	-	-	-	-	124 619	147 472	155 705
Gains		230 994	230 884	-	-	-	-	-	-	230 884	234 666	226 111
Total Revenue (excluding capital transfers and contributions)		2 877 904	2 898 518	-	-	-	-	-	-	2 898 518	3 058 173	3 180 536
Expenditure By Type												
Employee related costs		727 721	695 716	-	-	-	-	-	-	695 716	757 236	796 846
Remuneration of councillors		26 171	27 926	-	-	-	-	-	-	27 926	27 479	28 853
Debt impairment		122 257	122 257	-	-	-	-	-	-	122 257	125 924	129 702
Depreciation & asset impairment		158 810	182 334	-	-	-	-	-	-	182 334	172 365	160 124
Finance charges		40 950	35 120	-	-	-	-	-	-	35 120	46 307	63 580
Bulk purchases - electricity		667 159	628 681	-	-	-	-	-	-	628 681	731 377	801 667
Inventory Consumed		272 853	324 803	-	-	-	-	-	-	324 803	284 496	284 514
Contracted services		587 110	725 892	-	-	-	-	-	-	725 892	640 830	631 068
Transfers and subsidies		42 636	45 403	-	-	-	-	-	-	45 403	19 800	17 833
Other expenditure		176 185	171 682	-	-	-	-	-	-	171 682	186 847	199 189
Losses		46 171	46 389	-	-	-	-	-	-	46 389	46 031	42 600
Total Expenditure		2 868 024	3 006 202	-	-	-	-	-	-	3 006 202	3 038 693	3 155 976
Surplus/(Deficit)		9 881	(107 684)	-	-	-	-	-	-	(107 684)	19 480	24 560
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		370 399	810 000	-	-	-	-	-	-	810 000	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	702 316	-	-	-	-	-	-	702 316	599 016	370 487
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		380 280	702 316	-	-	-	-	-	-	702 316	599 016	370 487
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		380 280	702 316	-	-	-	-	-	-	702 316	599 016	370 487
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		380 280	702 316	-	-	-	-	-	-	702 316	599 016	370 487

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

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 20/04/2023

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
	5	6	7	8	9	10	11	12				
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		-	210	-	-	-	-	-	-	210	20	110
Vote 2 - Corporate Services		-	418	-	-	-	-	-	-	418	-	1 020
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	500	500
Vote 4 - Corporate Services		-	21	-	-	-	-	-	-	21	10	10
Vote 5 - Community Services		-	11 088	-	-	-	-	-	-	11 088	15 738	9 545
Vote 6 - Community Services		-	31 201	-	-	-	-	-	-	31 201	21 865	17 995
Vote 7 - Community Services		-	1 394	-	-	-	-	-	-	1 394	643	250
Vote 8 - Civil Engineering Services		-	735 281	-	-	-	-	-	-	735 281	593 355	426 377
Vote 9 - Civil Engineering Services		-	1 300	-	-	-	-	-	-	1 300	-	-
Vote 10 - Electro-technical Services		-	129 383	-	-	-	-	-	-	129 383	144 595	156 925
Vote 11 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Financial Services		-	610	-	-	-	-	-	-	610	250	250
Vote 13 - Human Settlements, Planning and Development and Property Management		-	9 182	-	-	-	-	-	-	9 182	22 618	6 968
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	920 089	-	-	-	-	-	-	920 089	799 592	619 951
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	4 773	-	-	-	-	-	-	4 773	2 870	3 006
Vote 3 - Corporate Services		-	1 886	-	-	-	-	-	-	1 886	610	320
Vote 4 - Corporate Services		-	21	-	-	-	-	-	-	21	405	400
Vote 5 - Community Services		-	7 702	-	-	-	-	-	-	7 702	2 961	1 122
Vote 6 - Community Services		-	16 877	-	-	-	-	-	-	16 877	14 958	19 318
Vote 7 - Community Services		-	1 858	-	-	-	-	-	-	1 858	960	1 010
Vote 8 - Civil Engineering Services		-	151 890	-	-	-	-	-	-	151 890	86 230	82 310
Vote 9 - Civil Engineering Services		-	1 754	-	-	-	-	-	-	1 754	20	20
Vote 10 - Electro-technical Services		-	34 558	-	-	-	-	-	-	34 558	30 350	14 670
Vote 11 - Financial Services		-	1 728	-	-	-	-	-	-	1 728	180	180
Vote 12 - Financial Services		-	600	-	-	-	-	-	-	600	-	500
Vote 13 - Human Settlements, Planning and Development and Property Management		-	3 530	-	-	-	-	-	-	3 530	2 916	5 480
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	227 177	-	-	-	-	-	-	227 177	142 459	128 336
Total Capital Expenditure - Vote		-	1 147 265	-	-	-	-	-	-	1 147 265	942 052	748 286
Capital Expenditure - Functional												
Governance and administration		9 114	10 624	-	-	-	-	-	-	10 624	6 776	4 547
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9 039	10 569	-	-	-	-	-	-	10 569	6 766	4 467
Internal audit		75	55	-	-	-	-	-	-	55	10	80
Community and public safety		50 175	50 764	-	-	-	-	-	-	50 764	50 774	42 664
Community and social services		7 721	7 419	-	-	-	-	-	-	7 419	5 135	5 066
Sport and recreation		11 348	15 093	-	-	-	-	-	-	15 093	14 773	10 495
Public safety		25 125	22 956	-	-	-	-	-	-	22 956	24 415	20 325
Housing		4 182	3 896	-	-	-	-	-	-	3 896	6 187	6 778
Health		1 800	1 400	-	-	-	-	-	-	1 400	265	-
Economic and environmental services		141 333	287 458	-	-	-	-	-	-	287 458	121 055	103 345
Planning and development		10 238	9 775	-	-	-	-	-	-	9 775	19 885	4 305
Road transport		131 095	277 683	-	-	-	-	-	-	277 683	101 170	99 040
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		587 124	798 268	-	-	-	-	-	-	798 268	762 917	596 875
Energy sources		151 116	162 429	-	-	-	-	-	-	162 429	174 125	170 505
Water management		256 052	396 551	-	-	-	-	-	-	396 551	470 857	204 035
Waste water management		161 758	214 861	-	-	-	-	-	-	214 861	106 628	206 396
Waste management		18 198	24 426	-	-	-	-	-	-	24 426	11 308	15 938
Other		237	151	-	-	-	-	-	-	151	530	855
Total Capital Expenditure - Functional	3	787 983	1 147 265	-	-	-	-	-	-	1 147 265	942 052	748 286
Funded by:												
National Government		320 468	696 386	-	-	-	-	-	-	696 386	505 249	302 110
Provincial Government		1 620	14 940	-	-	-	-	-	-	14 940	-	-
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	712 326	-	-	-	-	-	-	712 326	505 249	302 110
Borrowing		307 044	266 204	-	-	-	-	-	-	266 204	306 532	304 375
Internally generated funds		157 851	168 735	-	-	-	-	-	-	168 735	130 271	141 801
Total Capital Funding		787 983	1 147 265	-	-	-	-	-	-	1 147 265	942 052	748 286

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 07/05/2023