

# George Municipality

## Adjustments Budget 2023/2024

**28 September 2023**



## Table of Contents

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

### **PART 1 – ADJUSTMENTS BUDGET**

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

### **PART 2 – ADJUSTMENT BUDGET SCHEDULES**

2.1 LEGISLATIVE FRAMEWORK..... 7  
2.2 ADJUSTMENTS BUDGET SCHEDULES..... 8-12

### **PART 3– MUNICIPAL MANAGER’S QUALITY CERTIFICATE..... 13**

#### **List of Tables**

Table 1 – B1: Budget Summary..... 8  
Table 2 – B2: Financial Performance (Functional classification)..... 9  
Table 3 – B3: Financial Performance (revenue and expenditure by municipal vote)..... 10  
Table 4 – B4: Financial Performance (revenue and expenditure)..... 11  
Table 5 – B5: Capital Expenditure Budget by vote and funding..... 12

## Glossary

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

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements 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) and the Municipal Budget and Reporting Regulations to accommodate changes in grant funding and the approval of the roll-over application for unspent grants.

### 1.3 Council Resolutions

On 28 September 2023, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the Capital and Operating Budget for 2023/2024 be adjusted to reflect the grant allocations as per table A;
- (b) that the Service Delivery and Budget Implementation Plan (SDBIP) be amended;

That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government

### 1.4 Executive Summary

#### **MOTIVATION: ADDITIONAL TRANSFERS**

With regards to Regulation 23. (5) as defined above George Municipality applied to the Provincial Treasury to roll-over unspent conditional grants for the 2022/2023 financial year. Permission was granted by Provincial Treasury on 17 August 2023, to utilise these funds in the 2023/2024 budget. See Annexure “A” for the official letter of approval.

#### **TABLE A: ADDITIONAL ALLOCATIONS ADJUSTMENTS**

Grant	Adjusted Budget	Adjustment	Amended Budget
Emergency Municipal Load-Shedding Relief Grant			
- Civil Engineering Services	0	12 871 871	12 871 871

The Table below gives revised capital funding for 2023/24.

#### **TABLE B: CAPITAL BUDGET FUNDING**

Description	August adjustment budget 2023/2024	Proposed adjustments	September adjustment budget 2023/2024
Capital replacement reserve (CRR)	629 165 348	-12 871 871	616 293 477
External financing fund (EFF)	396 698 257		396 698 257
Grants	398 327 965	12 871 871	411 199 836
Other	2 550 000		2 550 000
<b>Total</b>	<b>1 426 741 570</b>	<b>0</b>	<b>1 426 741 570</b>

## **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**

George Local Municipality - Table B1 Adjustments Budget Summary - 28/09/2023									
Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
	A	A1	B	C	D	E	F	G	H
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	441578	441 578	-	-	-	-	-	-	441 578
Service charges	1454 149	1 454 149	-	-	-	-	-	-	1 454 149
Investment revenue	42 415	42 415	-	-	-	-	-	-	42 415
Transfers recognised - operational	635 102	635 102	-	-	-	-	234	234	635 336
Other own revenue	544 593	544 527	-	-	-	-	(234)	(234)	544 593
Total Revenue (excluding capital transfers and contributions)	3 117 837	3 143 071	-	-	-	-	-	-	3 143 071
Employee costs	708 327	710 864	-	-	-	-	(4)	(4)	710 859
Remuneration of councillors	30 568	30 548	-	-	-	-	-	-	30 548
Depreciation & asset impairment	187 804	187 804	-	-	-	-	-	-	187 804
Interest	40 388	40 388	-	-	-	-	-	-	40 388
Inventory consumed and bulk purchases	1028 704	736 394	-	-	-	-	146	146	736 540
Transfers and subsidies	40 658	40 658	-	-	-	-	-	-	40 658
Other expenditure	1028 609	1 324 124	-	-	-	-	(142)	(142)	1 323 982
Total Expenditure	3065 058	3 070 779	-	-	-	-	-	-	3 070 779
Surplus/ (Deficit)	52 779	47 292	-	-	-	-	-	-	47 292
Transfers and subsidies - capital (money alloc)	462 094	462 094	-	-	-	-	2 872	2 872	474 966
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) after capital transfers & contributions	514 873	509 385	-	-	-	-	2 872	2 872	522 258
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	514 873	509 385	-	-	-	-	2 872	2 872	522 258
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	1023 043	1 426 742	-	-	-	-	-	-	1 426 742
Transfers recognised - capital	397 578	398 328	-	-	-	-	11 193	11 193	409 521
Borrowing	376 685	399 248	-	-	-	-	-	-	399 248
Internally generated funds	248 780	629 165	-	-	-	-	(11 193)	(11 193)	617 972
Total sources of capital funds	1023 043	1 426 742	-	-	-	-	-	-	1 426 742
<b>Financial position</b>									
Total current assets	741250	336 888	-	-	-	-	(89)	(89)	336 799
Total non-current assets	4325 127	4 728 826	-	-	-	-	-	-	4 728 826
Total current liabilities	527 020	531 825	-	-	-	-	(2 961)	(2 961)	518 864
Total non-current liabilities	945 713	945 713	-	-	-	-	-	-	945 713
Community wealth/ Equity	3593644	3 588 157	-	-	-	-	2 872	2 872	3 601 029
<b>Cash flows</b>									
Net cash from (used) operating	686 563	686 513	-	-	-	-	2	2	686 525
Net cash from (used) investing	(1023 043)	(1 426 742)	-	-	-	-	-	-	(1 426 742)
Net cash from (used) financing	266 204	266 204	-	-	-	-	-	-	266 204
Cash/cash equivalents at the year end	522 258	143 509	-	-	-	-	2	2	143 520
<b>Cash banking/surplus reconciliation</b>									
Cash and investments available	473 532	69 783	-	-	-	-	2	2	69 795
Application of cash and investments	(57 193)	(567 121)	-	-	-	-	100 271	100 271	(466 850)
Balance - surplus (shortfall)	1045 470	636 904	-	-	-	-	(100 259)	(100 259)	536 645
<b>Asset Management</b>									
Asset register summary (UDA)	4274 651	4 678 350	-	-	-	-	-	-	4 678 350
Depreciation	187 804	187 804	-	-	-	-	-	-	187 804
Renewal and Upgrading of Existing Assets	359 430	613 159	-	-	-	-	250	250	613 409
Repairs and Maintenance	234 409	229 359	-	-	-	-	-	-	229 359
<b>Free services</b>									
Cost of Free Basic Services provided	175 414	175 414	-	-	-	-	-	-	175 414
Revenue cost of free services provided	54 602	54 602	-	-	-	-	-	-	54 602
Households below minimum service level	-	-	-	-	-	-	-	-	-
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-



**Table 2 – B2: Financial Performance (Functional classification)**

George Local Municipality - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/09/2023

Standard Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		4	5	6	7	8	9	10	11	12
R thousands	1, 4	A	A1	B	C	D	E	F	G	H
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		519 326	520 100	-	-	-	-	-	-	520 100
Executive and council		4	4	-	-	-	-	-	-	4
Finance and administration		519 321	520 096	-	-	-	-	-	-	520 096
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		150 505	150 635	-	-	-	-	-	-	150 635
Community and social services		22 922	22 434	-	-	-	-	-	-	22 434
Sport and recreation		17 427	17 343	-	-	-	-	-	-	17 343
Public safety		86 582	87 284	-	-	-	-	-	-	87 284
Housing		23 399	23 399	-	-	-	-	-	-	23 399
Health		175	175	-	-	-	-	-	-	175
<b>Economic and environmental services</b>		521 454	521 374	-	-	-	-	-	-	521 374
Planning and development		23 498	23 418	-	-	-	-	-	-	23 418
Road transport		497 932	497 932	-	-	-	-	-	-	497 932
Environmental protection		24	24	-	-	-	-	-	-	24
<b>Trading services</b>		2 388 040	2 387 672	-	-	-	-	12 872	12 872	2 400 544
Energy sources		979 286	979 286	-	-	-	-	-	-	979 286
Water management		884 915	884 915	-	-	-	-	2 913	2 913	887 828
Waste water management		303 074	303 074	-	-	-	-	9 959	9 959	313 033
Waste management		220 765	220 397	-	-	-	-	-	-	220 397
<b>Other</b>		606	383	-	-	-	-	-	-	383
<b>Total Revenue - Functional</b>	2	3 579 931	3 580 165	-	-	-	-	12 872	12 872	3 593 037
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		483 297	483 735	-	-	-	-	-	-	483 735
Executive and council		75 277	75 277	-	-	-	-	-	-	75 277
Finance and administration		389 071	389 494	-	-	-	-	-	-	389 494
Internal audit		18 949	18 964	-	-	-	-	-	-	18 964
<b>Community and public safety</b>		301 521	307 128	-	-	-	-	-	-	307 128
Community and social services		63 315	63 526	-	-	-	-	-	-	63 526
Sport and recreation		38 615	38 037	-	-	-	-	-	-	38 037
Public safety		138 191	138 445	-	-	-	-	-	-	138 445
Housing		54 256	59 976	-	-	-	-	-	-	59 976
Health		7 143	7 143	-	-	-	-	-	-	7 143
<b>Economic and environmental services</b>		564 953	564 878	-	-	-	-	-	-	564 878
Planning and development		46 504	46 424	-	-	-	-	-	-	46 424
Road transport		513 920	513 930	-	-	-	-	-	-	513 930
Environmental protection		4 530	4 525	-	-	-	-	-	-	4 525
<b>Trading services</b>		1 695 530	1 695 457	-	-	-	-	-	-	1 695 457
Energy sources		892 621	892 921	-	-	-	-	-	-	892 921
Water management		425 699	425 699	-	-	-	-	-	-	425 699
Waste water management		257 703	257 739	-	-	-	-	-	-	257 739
Waste management		119 506	119 098	-	-	-	-	-	-	119 098
<b>Other</b>		19 758	19 562	-	-	-	-	-	-	19 562
<b>Total Expenditure - Functional</b>	3	3 065 058	3 070 760	-	-	-	-	-	-	3 070 760
<b>Surplus/ (Deficit) for the year</b>		514 873	509 405	-	-	-	-	12 872	12 872	522 277

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

George Local Municipality - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/09/2023

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	A1	4	5	6	7	8	9	10
R thousands			B	C	D	E	F	G	H	
<b>Revenue by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		17 995	17 507	-	-	-	-	-	-	17 507
Vote 3 - Corporate Services		4 165	4 038	-	-	-	-	-	-	4 038
Vote 4 - Corporate Services		3 434	3 732	-	-	-	-	-	-	3 732
Vote 5 - Community Services		21 270	21 633	-	-	-	-	-	-	21 633
Vote 6 - Community Services		332 248	332 582	-	-	-	-	-	-	332 582
Vote 7 - Community Services		1 100	1 100	-	-	-	-	-	-	1 100
Vote 8 - Civil Engineering Services		1 199 432	1 199 588	-	-	-	-	12 872	12 872	1 212 459
Vote 9 - Civil Engineering Services		464 790	464 790	-	-	-	-	-	-	464 790
Vote 10 - Electro-technical Services		981 561	981 561	-	-	-	-	-	-	981 561
Vote 11 - Financial Services		458 308	458 308	-	-	-	-	-	-	458 308
Vote 12 - Financial Services		44 288	44 288	-	-	-	-	-	-	44 288
Vote 13 - Human Settlements, Planning and Development ar		51 340	51 037	-	-	-	-	-	-	51 037
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>3 579 931</b>	<b>3 580 165</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>3 593 037</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		28 709	28 709	-	-	-	-	-	-	28 709
Vote 2 - Corporate Services		73 920	73 432	-	-	-	-	-	-	73 432
Vote 3 - Corporate Services		46 805	46 678	-	-	-	-	-	-	46 678
Vote 4 - Corporate Services		96 483	96 781	-	-	-	-	-	-	96 781
Vote 5 - Community Services		72 559	72 999	-	-	-	-	-	-	72 999
Vote 6 - Community Services		297 362	297 367	-	-	-	-	-	-	297 367
Vote 7 - Community Services		980	998	-	-	-	-	-	-	998
Vote 8 - Civil Engineering Services		722 310	722 466	-	-	-	-	-	-	722 466
Vote 9 - Civil Engineering Services		499 692	499 692	-	-	-	-	-	-	499 692
Vote 10 - Electro-technical Services		926 511	926 511	-	-	-	-	-	-	926 511
Vote 11 - Financial Services		123 198	128 899	-	-	-	-	-	-	128 899
Vote 12 - Financial Services		56 965	56 965	-	-	-	-	-	-	56 965
Vote 13 - Human Settlements, Planning and Development ar		119 565	119 262	-	-	-	-	-	-	119 262
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>3 065 058</b>	<b>3 070 760</b>	-	-	-	-	-	-	<b>3 070 760</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>514 873</b>	<b>509 405</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>522 277</b>

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

George Local Municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/09/2023

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		3	4	5	6	7	8	9	10	
R thousands	1	A	A1	B	C	D	E	F	G	H
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	2	916 429	916 429	-	-	-	-	-	-	916 429
Service charges - Water	2	218 058	218 058	-	-	-	-	-	-	218 058
Service charges - Waste Water Management	2	163 193	163 193	-	-	-	-	-	-	163 193
Service charges - Waste Management	2	156 470	156 470	-	-	-	-	-	-	156 470
Sale of Goods and Rendering of Services		113 628	113 628	-	-	-	-	-	-	113 628
Agency services		19 734	19 734	-	-	-	-	-	-	19 734
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		11 724	11 724	-	-	-	-	-	-	11 724
Interest earned from Current and Non Current Assets		42 415	42 415	-	-	-	-	-	-	42 415
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		5 231	5 231	-	-	-	-	-	-	5 231
Licence and permits		677	677	-	-	-	-	-	-	677
Operational Revenue		44 874	44 874	-	-	-	-	-	-	44 874
<b>Non-Exchange Revenue</b>										
Property rates		441 578	441 578	-	-	-	-	-	-	441 578
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		89 083	89 317	-	-	-	-	(234)	(234)	89 083
Licences or permits		4 161	4 161	-	-	-	-	-	-	4 161
Transfer and subsidies - Operational		635 102	635 102	-	-	-	-	234	234	635 336
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		17 670	17 670	-	-	-	-	-	-	17 670
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		237 810	237 810	-	-	-	-	-	-	237 810
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 117 837</b>	<b>3 118 071</b>	-	-	-	-	-	-	<b>3 118 071</b>
<b>Expenditure By Type</b>										
Employee related costs		708 327	710 864	-	-	-	-	(4)	(4)	710 859
Remuneration of councillors		30 568	30 548	-	-	-	-	-	-	30 548
Bulk purchases - electricity		707 250	707 250	-	-	-	-	-	-	707 250
Inventory consumed		321 454	322 066	-	-	-	-	101	101	322 167
Debt impairment		95 146	95 146	-	-	-	-	-	-	95 146
Depreciation and amortisation		187 804	187 804	-	-	-	-	-	-	187 804
Interest		40 388	40 388	-	-	-	-	-	-	40 388
Contracted services		694 978	695 736	-	-	-	-	146	146	695 882
Transfers and subsidies		40 658	40 658	-	-	-	-	-	-	40 658
Irrecoverable debts written off		8 772	8 772	-	-	-	-	-	-	8 772
Operational costs		181 933	183 766	-	-	-	-	(243)	(243)	183 523
Losses on disposal of Assets		750	750	-	-	-	-	-	-	750
Other Losses		47 030	47 030	-	-	-	-	-	-	47 030
<b>Total Expenditure</b>		<b>3 065 058</b>	<b>3 070 779</b>	-	-	-	-	-	-	<b>3 070 779</b>
<b>Surplus/(Deficit)</b>		<b>52 779</b>	<b>47 292</b>	-	-	-	-	-	-	<b>47 292</b>
Transfers and subsidies - capital (monetary allocations)		462 094	462 094	-	-	-	-	12 872	12 872	474 966
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; Income Tax</b>		<b>514 873</b>	<b>509 386</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>522 258</b>
<b>Surplus/(Deficit) after income tax</b>		<b>514 873</b>	<b>509 386</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>522 258</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>514 873</b>	<b>509 386</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>522 258</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>514 873</b>	<b>509 386</b>	-	-	-	-	<b>12 872</b>	<b>12 872</b>	<b>522 258</b>

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

George Local Municipality - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/09/2023

Description	Ref	Budget Year 2023/24									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>R thousands</b>											
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be adjusted</b>	2										
Vote 1 - Office of the Municipal Manager		60	60	-	-	-	-	-	-	-	60
Vote 2 - Corporate Services		6 150	6 817	-	-	-	-	-	-	-	6 817
Vote 3 - Corporate Services		850	850	-	-	-	-	-	-	-	850
Vote 4 - Corporate Services		510	575	-	-	-	-	-	-	-	575
Vote 5 - Community Services		4 100	20 531	-	-	-	-	-	-	-	20 531
Vote 6 - Community Services		30 630	18 692	-	-	-	-	-	-	-	18 692
Vote 7 - Community Services		-	130	-	-	-	-	-	-	-	130
Vote 8 - Civil Engineering Services		271 575	905 973	-	-	-	-	-	-	-	905 973
Vote 9 - Civil Engineering Services		42	2 923	-	-	-	-	-	-	-	2 923
Vote 10 - Electro-technical Services		141 590	263 343	-	-	-	-	-	-	-	263 343
Vote 11 - Financial Services		770	417	-	-	-	-	-	-	-	417
Vote 12 - Financial Services		1 250	2 050	-	-	-	-	-	-	-	2 050
Vote 13 - Human Settlements, Planning and Development and Property Management		24 458	27 246	-	-	-	-	1 000	1 000	-	28 246
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>481 985</b>	<b>1 249 607</b>	-	-	-	-	<b>1 000</b>	<b>1 000</b>	-	<b>1 250 607</b>
<b>Single-year expenditure to be adjusted</b>	2										
Vote 1 - Office of the Municipal Manager		50	50	-	-	-	-	-	-	-	50
Vote 2 - Corporate Services		7 913	7 516	-	-	-	-	-	-	-	7 516
Vote 3 - Corporate Services		610	610	-	-	-	-	-	-	-	610
Vote 4 - Corporate Services		945	880	-	-	-	-	-	-	-	880
Vote 5 - Community Services		20 667	10 364	-	-	-	-	-	-	-	10 364
Vote 6 - Community Services		21 538	37 120	-	-	-	-	-	-	-	37 120
Vote 7 - Community Services		965	606	-	-	-	-	-	-	-	606
Vote 8 - Civil Engineering Services		359 238	106 112	-	-	-	-	-	-	-	106 112
Vote 9 - Civil Engineering Services		5 616	2 739	-	-	-	-	-	-	-	2 739
Vote 10 - Electro-technical Services		119 116	8 940	-	-	-	-	-	-	-	8 940
Vote 11 - Financial Services		167	520	-	-	-	-	-	-	-	520
Vote 12 - Financial Services		800	-	-	-	-	-	-	-	-	-
Vote 13 - Human Settlements, Planning and Development and Property Management		3 433	1 678	-	-	-	-	(1 000)	(1 000)	-	678
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>541 057</b>	<b>177 135</b>	-	-	-	-	<b>(1 000)</b>	<b>(1 000)</b>	-	<b>176 135</b>
<b>Total Capital Expenditure - Vote</b>		<b>1 023 043</b>	<b>1 426 742</b>	-	-	-	-	-	-	-	<b>1 426 742</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>10 310</b>	<b>10 540</b>	-	-	-	-	-	-	-	<b>10 540</b>
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		10 250	10 480	-	-	-	-	-	-	-	10 480
Internal audit		60	60	-	-	-	-	-	-	-	60
<b>Community and public safety</b>		<b>78 935</b>	<b>88 622</b>	-	-	-	-	-	-	-	<b>88 622</b>
Community and social services		15 645	15 165	-	-	-	-	-	-	-	15 165
Sport and recreation		20 027	26 975	-	-	-	-	-	-	-	26 975
Public safety		34 680	37 938	-	-	-	-	-	-	-	37 938
Housing		7 309	7 185	-	-	-	-	-	-	-	7 185
Health		1 275	1 360	-	-	-	-	-	-	-	1 360
<b>Economic and environmental services</b>		<b>120 560</b>	<b>281 788</b>	-	-	-	-	-	-	-	<b>281 788</b>
Planning and development		20 657	21 551	-	-	-	-	-	-	-	21 551
Road transport		99 903	260 238	-	-	-	-	-	-	-	260 238
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>812 417</b>	<b>1 044 932</b>	-	-	-	-	-	-	-	<b>1 044 932</b>
Energy sources		259 846	271 423	-	-	-	-	-	-	-	271 423
Water management		380 291	521 319	-	-	-	-	-	-	-	521 319
Waste water management		155 343	234 716	-	-	-	-	-	-	-	234 716
Waste management		16 938	17 474	-	-	-	-	-	-	-	17 474
<b>Other</b>		<b>820</b>	<b>860</b>	-	-	-	-	-	-	-	<b>860</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>1 023 043</b>	<b>1 426 742</b>	-	-	-	-	-	-	-	<b>1 426 742</b>
<b>Funded by:</b>											
National Government		397 578	397 578	-	-	-	-	-	-	-	397 578
Provincial Government		-	750	-	-	-	-	11 193	11 193	-	11 943
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>397 578</b>	<b>398 328</b>	-	-	-	-	<b>11 193</b>	<b>11 193</b>	-	<b>409 521</b>
<b>Borrowing</b>		<b>376 685</b>	<b>399 248</b>	-	-	-	-	-	-	-	<b>399 248</b>
<b>Internally generated funds</b>		<b>248 780</b>	<b>629 165</b>	-	-	-	-	<b>(11 193)</b>	<b>(11 193)</b>	-	<b>617 972</b>
<b>Total Capital Funding</b>		<b>1 023 043</b>	<b>1 426 742</b>	-	-	-	-	-	-	-	<b>1 426 742</b>

**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 2023/24 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 02/10/2023