



George Municipality

Adjustments Budget 2023/2024

26 October 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.
Virement – 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) 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 26 October 2023, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the 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. (3)** as defined above George Municipality received an amount of R155 000 from the Garden Route District Municipality on 5 September 2023 for the Community Safety Plan Initiatives. See **Annexure “A”** for the Memorandum of Agreement.

TABLE A: ADDITIONAL ALLOCATIONS ADJUSTMENTS

Grant	Adjusted Budget	Adjustment	Amended Budget
Community Safety Plan Initiatives			
- Community Services	0	155 000	155 000

The Table below gives an outline of the projects funded by the Community Safety Initiatives grant for 2023/24.

TABLE B: CAPITAL BUDGET FUNDING

Description	Objective	Budget
Consultation of Safety Plan with communities through the hosting of workshops	1. Consulted Community Plan 2. Action plan / Implementation plan completed. 3. Implementation of plan	110 000
Purchasing of operational goods for accredited neighbourhood watches	1. Equipping of neighbourhood watches	25 000
Training of mediators in crime and violence prevention	1. Trained mediator	20 000
Total		155 000

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

Description	Budget Year 2023/24									Budget Year	Budget Year
	Original	Prior	Accum	Multi-year	Unbre.	Hab. 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	I	J
Financial Performance											
Property rates	441570	441570	-	-	-	-	-	-	441570	402 400	500 000
Service charges	1 464 300	1 464 300	-	-	-	-	-	-	1 464 300	1 419 525	1 000 000
Investment revenue	42 405	42 405	-	-	-	-	-	-	42 405	40 000	44 000
Transfers recognised - operational	635 902	635 902	-	-	-	-	155	85	635 901	700 000	610 000
Other own revenue	5 445 500	5 445 500	-	-	-	-	-	-	5 445 500	510 000	6 000 000
Total Revenue (excluding capital transfers and contributions)	8 117 667	8 117 667	-	-	-	-	155	165	8 118 228	8 619 225	8 626 700
Employee costs	700 521	711 400	-	-	-	-	-	-	711 400	700 000	710 000
Remuneration of councillors	30 500	30 500	-	-	-	-	-	-	30 500	30 000	30 000
Depreciation & asset impairment	161 000	161 000	-	-	-	-	-	-	161 000	200 000	221 200
Interest	40 300	40 300	-	-	-	-	-	-	40 300	40 000	40 000
Inventory consumed and bulk purchases	1 020 700	1 020 700	-	-	-	-	11	11	1 020 700	1 000 000	1 000 000
Transfers and subsidies	40 000	40 000	-	-	-	-	-	-	40 000	35 000	35 000
Other expenditure	1 020 000	1 020 000	-	-	-	-	110	110	1 020 000	1 010 000	1 000 000
Total Expenditure	8 096 020	8 070 400	-	-	-	-	136	136	8 070 620	8 365 000	8 770 180
Surplus/(Deficit)	21 647	47 267	-	-	-	-	20	20	41 608	42 225	10 520
Transfers and subsidies - capital (monetary alloc.)	402 000	402 000	-	-	-	-	-	-	402 000	300 000	410 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	114 647	122 667	-	-	-	-	20	20	122 608	422 225	170 520
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	114 647	122 667	-	-	-	-	20	20	122 608	422 225	170 520
Capital expenditure & funds sources											
Capital expenditure	1 020 000	1 020 100	-	-	-	-	-	-	1 020 100	1 000 000	1 000 000
Transfers recognised - capital	301 500	300 500	-	-	-	-	-	-	300 500	200 000	300 000
Borrowing	310 000	300 000	-	-	-	-	-	-	300 000	310 000	2 000 000
Internally generated funds	200 000	410 000	-	-	-	-	-	-	410 000	200 000	300 000
Total sources of capital funds	1 020 000	1 020 100	-	-	-	-	-	-	1 020 100	820 000	4 600 000
Financial position											
Total current assets	1 410 000	1 300 000	-	-	-	-	155	85	1 300 000	1 400 000	1 400 000
Total non-current assets	4 300 000	4 300 000	-	-	-	-	-	-	4 300 000	5 000 000	5 200 000
Total current liabilities	500 000	500 000	-	-	-	-	155	85	500 000	500 000	500 000
Total non-current liabilities	1 000 000	1 000 000	-	-	-	-	-	-	1 000 000	1 000 000	1 500 000
Community wealth/equity	8 680 000	8 600 000	-	-	-	-	20	20	8 600 000	8 220 000	4 000 000
Cash flows											
Net cash from (use of) operating	600 000	600 000	-	-	-	-	155	85	600 000	600 000	5 000 000
Net cash from (use of) investing	(1 020 000)	(1 020 100)	-	-	-	-	-	-	(1 020 100)	(1 000 000)	(1 000 000)
Net cash from (use of) financing	200 000	200 000	-	-	-	-	-	-	200 000	300 000	3 000 000
Cash/cash equivalents at the year end	122 000	117 900	-	-	-	-	160	160	118 000	600 000	800 000
Cash banking/surplus reconciliation											
Cash and investments available	400 000	400 000	-	-	-	-	155	85	400 000	5 000 000	1 000 000
Application of cash and investments	(5 100 000)	(5 000 000)	-	-	-	-	10 000	10 000	(4 990 000)	(700 000)	(1 000 000)
Balance - surplus (shortfall)	1 000 000	900 000	-	-	-	-	(10 000)	(10 000)	990 000	1 200 000	1 000 000
Asset management											
Asset register summary (000)	4 210 000	4 210 000	-	-	-	-	-	-	4 210 000	4 000 000	5 000 000
Depreciation	161 000	161 000	-	-	-	-	-	-	161 000	200 000	221 200
Renewal and Upgrading of Existing Assets	350 000	400 000	-	-	-	-	-	-	400 000	300 000	400 000
Repairs and Maintenance	200 000	220 000	-	-	-	-	-	-	220 000	200 000	2 000 000
Free services											
Cost of Free Basic Services provided	110 000	110 000	-	-	-	-	-	-	110 000	1 000 000	200 000
Revenue cost of free services provided	5 000	5 000	-	-	-	-	-	-	5 000	5 000	1 000
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) - 26/10/2023

Standard Description	Ref	Budget Year 2023/24										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		519 326	520 400	-	-	-	-	-	-	520 400	550 491	582 407	
Executive and council	4	4	-	-	-	-	-	-	-	4	4	5	
Finance and administration		519 321	520 096	-	-	-	-	-	-	520 096	550 486	582 402	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		60 505	60 635	-	-	-	-	155	65	60 790	218 499	68 394	
Community and social services		22 922	22 434	-	-	-	-	-	-	22 434	22 688	23 635	
Sport and recreation		17 427	17 343	-	-	-	-	-	-	17 343	8 979	16 14	
Public safety		66 582	67 264	-	-	-	-	155	65	67 459	91 777	97 284	
Housing		23 399	23 399	-	-	-	-	-	-	23 399	94 869	35 646	
Health		175	175	-	-	-	-	-	-	175	185	197	
Economic and environmental services		521 454	521 378	-	-	-	-	-	-	521 378	524 188	546 297	
Planning and development		23 488	23 418	-	-	-	-	-	-	23 418	23 470	244 17	
Road transport		487 932	487 932	-	-	-	-	-	-	487 932	500 694	521 835	
Environmental protection		24	24	-	-	-	-	-	-	24	24	25	
Trading services		2 388 040	2 400 544	-	-	-	-	-	-	2 400 544	2 465 388	2 465 700	
Energy sources		979 286	979 286	-	-	-	-	-	-	979 286	1 100 141	1 291 938	
Water management		684 915	687 828	-	-	-	-	-	-	687 828	762 882	829 240	
Waste water management		303 074	313 033	-	-	-	-	-	-	313 033	377 248	305 876	
Waste management		220 765	220 397	-	-	-	-	-	-	220 397	225 138	238 646	
Other		616	388	-	-	-	-	-	-	388	158	168	
Total Revenue - Functional	2	3 579 981	3 930 937	-	-	-	-	155	65	3 538 492	3 758 725	3 752 985	
Expenditure - Functional													
Governance and administration		483 297	484 057	-	-	-	-	95	96	484 152	508 643	54 288	
Executive and council		75 277	75 277	-	-	-	-	-	-	75 277	80 392	86 036	
Finance and administration		389 071	389 826	-	-	-	-	96	96	389 922	408 077	45 107	
Internal audit		18 949	18 964	-	-	-	-	-	-	18 964	20 175	2 162	
Community and public safety		30 152	30 658	-	-	-	-	39	39	30 693	389 749	350 095	
Community and social services		63 315	63 063	-	-	-	-	-	-	63 063	66 555	70 248	
Sport and recreation		38 615	38 037	-	-	-	-	-	-	38 037	41 735	44 793	
Public safety		68 191	68 435	-	-	-	-	39	39	68 534	146 953	67 151	
Housing		54 256	53 826	-	-	-	-	-	-	53 826	26 947	69 850	
Health		7 143	7 143	-	-	-	-	-	-	7 143	7 538	8 054	
Economic and environmental services		954 953	954 980	-	-	-	-	-	-	954 980	951 354	987 157	
Planning and development		46 504	46 574	-	-	-	-	-	-	46 574	46 718	49 169	
Road transport		513 920	513 875	-	-	-	-	-	-	513 875	510 581	533 671	
Environmental protection		4 530	4 532	-	-	-	-	-	-	4 532	4 056	4 318	
Trading services		1 695 530	1 695 285	-	-	-	-	-	-	1 695 285	1 875 523	2 072 390	
Energy sources		882 621	882 651	-	-	-	-	-	-	882 651	999 712	1 128 376	
Water management		425 689	425 699	-	-	-	-	-	-	425 699	459 197	485 285	
Waste water management		257 703	257 872	-	-	-	-	-	-	257 872	284 463	306 185	
Waste management		119 506	119 033	-	-	-	-	-	-	119 033	63 152	142 685	
Other		19 758	19 582	-	-	-	-	-	-	19 582	19 589	20 727	
Total Expenditure - Functional	3	3 065 058	3 070 428	-	-	-	-	135	65	3 070 953	3 355 858	3 573 194	
Surplus / (Deficit) for the year		514 923	860 509	-	-	-	-	20	20	522 629	402 867	179 772	

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) - 26/10/2023

Vote Description <i>(Not all departments/structures etc)</i>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Net 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		17 995	17 507	-	-	-	-	-	-	17 507	17 474	16 184
Vote 3 - Corporate Services		4 165	4 036	-	-	-	-	-	-	4 036	2 706	2 815
Vote 4 - Corporate Services		3 434	3 732	-	-	-	-	-	-	3 732	3 606	3 787
Vote 5 - Community Services		21 270	21 633	-	-	-	-	-	-	21 633	19 652	5 931
Vote 6 - Community Services		332 246	332 562	-	-	-	-	65	155	332 737	343 305	363 899
Vote 7 - Community Services		1 100	1 100	-	-	-	-	-	-	1 100	1 166	1 236
Vote 8 - Civil Engineering Services		1 199 432	1 212 459	-	-	-	-	-	-	1 212 459	1 151 406	947 355
Vote 9 - Civil Engineering Services		464 790	464 790	-	-	-	-	-	-	464 790	466 432	465 513
Vote 10 - Electro-technical Services		981 561	981 561	-	-	-	-	-	-	981 561	1 102 301	1 294 213
Vote 11 - Financial Services		438 306	438 306	-	-	-	-	-	-	438 306	489 445	516 477
Vote 12 - Financial Services		44 266	44 266	-	-	-	-	-	-	44 266	45 566	47 022
Vote 13 - Human Settlements, Planning and Development		51 340	51 037	-	-	-	-	-	-	51 037	122 561	64 533
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 579 951	3 598 037	-	-	-	-	65	155	3 598 192	3 758 725	3 752 995
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		26 709	26 709	-	-	-	-	-	-	26 709	30 537	32 730
Vote 2 - Corporate Services		73 920	73 101	-	-	-	-	-	-	73 101	77 516	61 748
Vote 3 - Corporate Services		46 605	46 676	-	-	-	-	-	-	46 676	46 168	51 361
Vote 4 - Corporate Services		96 463	96 761	-	-	-	-	-	-	96 761	102 735	109 789
Vote 5 - Community Services		72 559	73 172	-	-	-	-	-	-	73 172	77 566	82 777
Vote 6 - Community Services		297 362	297 244	-	-	-	-	65	135	297 378	322 019	344 214
Vote 7 - Community Services		960	946	-	-	-	-	-	-	946	1 031	1 091
Vote 8 - Civil Engineering Services		722 310	722 466	-	-	-	-	-	-	722 466	763 539	643 739
Vote 9 - Civil Engineering Services		499 692	499 692	-	-	-	-	-	-	499 692	496 596	516 663
Vote 10 - Electro-technical Services		926 511	926 511	-	-	-	-	-	-	926 511	1 035 153	1 165 767
Vote 11 - Financial Services		126 196	126 899	-	-	-	-	-	-	126 899	131 206	140 665
Vote 12 - Financial Services		56 965	56 965	-	-	-	-	-	-	56 965	60 533	64 929
Vote 13 - Human Settlements, Planning and Development		119 565	119 262	-	-	-	-	-	-	119 262	189 256	165 529
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 065 058	3 070 428	-	-	-	-	65	135	3 070 563	3 355 888	3 573 194
Surplus/ (Deficit) for the year	2	514 893	527 609	-	-	-	-	20	20	522 629	402 837	179 772

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

George Local Municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/10/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Net. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue													
Exchange Revenue													
Service charges - Electricity	2	916 429	916 429	-	-	-	-	-	-	916 429	1032 615	1215 624	
Service charges - Water	2	218 058	218 058	-	-	-	-	-	-	218 058	239 864	263 850	
Service charges - Water User Management	2	163 193	163 193	-	-	-	-	-	-	163 193	176 349	188 775	
Service charges - Water Management	2	156 470	156 470	-	-	-	-	-	-	156 470	167 497	177 603	
Sale of Goods and Rendering of Services		113 628	113 628	-	-	-	-	-	-	113 628	129 680	145 325	
Agency services		19 734	19 734	-	-	-	-	-	-	19 734	20 918	22 173	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		11 724	11 724	-	-	-	-	-	-	11 724	12 428	13 173	
Interest earned from Current and Non Current Assets		42 415	42 415	-	-	-	-	-	-	42 415	43 687	44 998	
Dividends		-	-	-	-	-	-	-	-	-	-	-	
Rent on land		-	-	-	-	-	-	-	-	-	-	-	
Rent from Fixed Assets		5 231	5 231	-	-	-	-	-	-	5 231	5 545	5 878	
Licence and permits		677	677	-	-	-	-	-	-	677	717	760	
Operational Revenue		44 874	44 874	-	-	-	-	-	-	44 874	47 567	50 421	
Non-Exchange Revenue													
Property rates		441 578	441 578	-	-	-	-	-	-	441 578	472 468	500 638	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		89 083	89 083	-	-	-	-	-	-	89 083	94 427	100 079	
Licences or permits		4 161	4 161	-	-	-	-	-	-	4 161	4 411	4 677	
Transfer and subsidies - Operational		635 102	635 336	-	-	-	-	155	155	635 481	706 654	678 085	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		17 670	17 670	-	-	-	-	-	-	17 670	19 253	21 146	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	
Other Gains		237 810	237 810	-	-	-	-	-	-	237 810	244 945	252 293	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		3 117 837	3 118 071	-	-	-	-	155	155	3 118 226	3 419 226	3 686 709	
Expenditure By Type													
Employee related costs		708 327	711 400	-	-	-	-	-	-	711 400	739 385	779 486	
Remuneration of councillors		30 568	30 548	-	-	-	-	-	-	30 548	32 709	34 995	
Bulk purchases - electricity		707 250	707 250	-	-	-	-	-	-	707 250	796 990	910 937	
Inventory consumed		321 454	322 077	-	-	-	-	-	-	322 077	343 862	371 320	
Debt impairment		95 146	95 146	-	-	-	-	-	-	95 146	99 903	104 898	
Depreciation and amortisation		187 804	187 804	-	-	-	-	-	-	187 804	206 584	227 242	
Interest		40 388	40 388	-	-	-	-	-	-	40 388	63 409	68 482	
Contracted services		694 978	693 504	-	-	-	-	17	17	693 521	771 656	750 599	
Transfer and subsidies		40 658	40 598	-	-	-	-	-	-	40 598	35 329	35 356	
Irrecoverable debts written off		8 772	8 772	-	-	-	-	-	-	8 772	11 290	15 190	
Operational costs		181 933	185 179	-	-	-	-	117	117	185 297	203 616	219 464	
Losses on disposal of Assets		750	750	-	-	-	-	-	-	750	803	867	
Other losses		47 030	47 030	-	-	-	-	-	-	47 030	50 322	54 348	
Total Expenditure		3 055 058	3 070 447	-	-	-	-	155	155	3 070 592	3 355 553	3 573 434	
Surplus/(Deficit)		52 779	47 624	-	-	-	-	20	20	47 634	63 673	112 515	
Transfer and subsidies - capital (monetary allocations)		462 084	474 966	-	-	-	-	-	-	474 966	339 488	67 257	
Transfer and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers B		514 863	522 590	-	-	-	-	20	20	522 610	402 857	179 772	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		514 863	522 590	-	-	-	-	20	20	522 610	402 857	179 772	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		514 863	522 590	-	-	-	-	20	20	522 610	402 857	179 772	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent/subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		514 863	522 590	-	-	-	-	20	20	522 610	402 857	179 772	

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

George Local Municipality - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/10/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Ret. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
A	A1	B	C	D	E	F	G	H				
R thousands												
Capital expenditure -Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Office of the Municipal Manager		60	60	-	-	-	-	-	60	25	35	
Vote 2 - Corporate Services		4 530	4 530	-	-	-	-	4 530	2 020	1 400	1 400	
Vote 3 - Corporate Services		450	450	-	-	-	-	450	500	500	500	
Vote 4 - Corporate Services		510	510	-	-	-	-	510	30	-	-	
Vote 5 - Community Services		20 810	20 810	-	-	-	-	20 810	10 300	4 000	4 000	
Vote 6 - Community Services		30 420	30 420	-	-	-	-	30 420	110 000	13 000	13 000	
Vote 7 - Community Services		-	30	-	-	-	-	30	1 000	200	200	
Vote 8 - Civil Engineering Services		211 515	205 001	-	-	-	-	205 001	201 200	23 4 200	23 4 200	
Vote 9 - Civil Engineering Services		40	2 000	-	-	-	-	2 000	-	-	-	
Vote 10 - Electrical Services		243 500	243 320	-	-	-	-	243 320	2 8 300	10 0 000	10 0 000	
Vote 11 - Financial Services		110	401	-	-	-	-	401	5 1	2 30	2 30	
Vote 12 - Financial Services		125	2 000	-	-	-	-	2 000	2 200	2 000	2 000	
Vote 13 - Human Settlements, Planning and Development and Property Management		24 400	20 250	-	-	-	-	20 250	30 500	0 1 000	0 1 000	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total		421 800	1 248 800						1 248 800	770 820	376 210	
Single-year expenditure to be adjusted												
Vote 1 - Office of the Municipal Manager		50	50	-	-	-	-	50	0	0	0	
Vote 2 - Corporate Services		1 000	1 100	-	-	-	-	1 100	2 000	1 400	1 400	
Vote 3 - Corporate Services		600	600	-	-	-	-	600	300	-	-	
Vote 4 - Corporate Services		300	000	-	-	-	-	000	400	-	-	
Vote 5 - Community Services		20 000	11 000	-	-	-	-	11 000	2 111	3 000	3 000	
Vote 6 - Community Services		2 100	30 000	-	-	-	-	30 000	20 000	11 100	11 100	
Vote 7 - Community Services		000	000	-	-	-	-	000	5 30	000	000	
Vote 8 - Civil Engineering Services		350 000	100 000	-	-	-	-	100 000	51 000	40 110	40 110	
Vote 9 - Civil Engineering Services		5 000	2 100	-	-	-	-	2 100	20	-	-	
Vote 10 - Electrical Services		10 110	0 000	-	-	-	-	0 000	2 000	0 000	0 000	
Vote 11 - Financial Services		001	500	-	-	-	-	500	000	010	010	
Vote 12 - Financial Services		000	-	-	-	-	-	-	-	-	-	
Vote 13 - Human Settlements, Planning and Development and Property Management		3 000	011	-	-	-	-	011	001	000	000	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		641 000	1 77 011						1 77 011	100 270	77 430	
Total Capital Expenditure - Vote		1 023 000	1 420 700						1 420 700	300 000	40 300	
Capital Expenditure - Functional												
Bovernance and administration		10 010	10 200	-	-	-	-	-	10 200	4 000	0 200	
Executive and council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		10 000	10 000	-	-	-	-	10 000	0 200	0 200	0 200	
Internal audit		000	000	-	-	-	-	000	000	000	000	
Community and public safety		70 000	30 100	-	-	-	-	30 100	0 000	4 1 000	4 1 000	
Community and social services		0 000	0 000	-	-	-	-	0 000	0 000	0 000	0 000	
Sport and recreation		20 000	21 000	-	-	-	-	21 000	11 000	0 000	0 000	
Public safety		30 000	31 000	-	-	-	-	31 000	0 000	2 0 000	2 0 000	
Housing		1 000	1 000	-	-	-	-	1 000	1 100	0 000	0 000	
Health		1 000	1 000	-	-	-	-	1 000	2 000	000	000	
Economic and environmental services		100 000	201 700	-	-	-	-	201 700	100 000	00 100	00 100	
Planning and development		20 000	2 100	-	-	-	-	2 100	30 000	1 000	1 000	
Road transport		00 000	200 000	-	-	-	-	200 000	10 110	0 000	0 000	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		012 017	1 000 000	-	-	-	-	1 000 000	700 000	00 000	00 000	
Energy services		00 000	2 11 000	-	-	-	-	2 11 000	20 000	10 000	10 000	
Water management		300 000	0 000	-	-	-	-	0 000	20 000	0 000	0 000	
Waste water management		00 000	20 000	-	-	-	-	20 000	20 000	0 000	0 000	
Waste management		10 000	11 000	-	-	-	-	11 000	2 1 000	0 000	0 000	
Other		000	000	-	-	-	-	000	100 000	000	000	
Total Capital Expenditure - Functional		1 023 000	1 420 700						1 420 700	300 000	40 300	
Funded by:												
National Government		001 010	001 010	-	-	-	-	-	001 010	20 000	0 000	
Provincial Government		-	11 000	-	-	-	-	-	11 000	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Nonprofit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		007 000	400 000	-	-	-	-	400 000	207 000	00 000	00 000	
Borrowing		010 000	000 000	-	-	-	-	000 000	010 000	210 000	210 000	
Internally generated funds		200 000	0 11 000	-	-	-	-	0 11 000	220 000	0 0 000	0 0 000	
Total Capital Funding		1 023 000	1 420 700						1 420 700	300 000	40 300	

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 01/11/2023