



# George Municipality

## Adjustments Budget 2024/2025 24 April 2025



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## 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.
<b>Strategic Objectives</b> – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
<b>Virement</b> – A transfer of budget.
<b>Virement Policy</b> - 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.
<b>Vote</b> – One of the main segments into which a budget is divided, usually at directorate / department level.

## **Part 1 – Adjustments Budget**

### **Mayors' Report**

#### **1. Foreword**

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

#### **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.”*

#### **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) furthermore, stipulates that:

*“(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.”*

## 1.1 Background

To submit to Council an Adjustments Budget for approval as prescribed in Section 28(2)(b) 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.

## 1.2 Council Resolutions

On 24 April 2025, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the Operating Budget for 2024/2025 be adjusted to reflect the grant allocations as per table B;
- (b) That the Capital Budget for 2024/2025 be adjusted to reflect the grant allocations as per table A;
- (c) that the Service Delivery and Budget Implementation Plan (SDBIP) be amended;
- (d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government>

## 1.3 Executive Summary

### **MOTIVATION**

With regards to **Regulation 23. (3)** as defined above, George Municipality received additional grant allocations from National Treasury, to utilise these funds in the 2024/2025 budget. See **Annexure “A”** for the Government Gazette nr 52381 dated 25 March 2025.

**TABLE A: NATIONAL TREASURY ROLL-OVER GRANTS**

<b>NATIONAL TREASURY ALLOCATIONS AND DEDUCTIONS 2024/25</b>			
<b>GRANT</b>	<b>MAIN ALLOCATION</b>	<b>ADJUSTMENT</b>	<b>ADJUSTED ALLOCATION</b>
Integrated Urban Development Grant	67 719 000	7 000 000	74 419 000
Water Services Infrastructure Grant	4 000 000	-1 800 000	2 200 000
Public Transport Network Grant	184 733 000	250 000 000	424 733 000

**TABLE B: CAPITAL BUDGET FUNDING**

<b>Description</b>	<b>February adjustment budget 2024/2025</b>	<b>Proposed adjustments</b>	<b>April adjustment budget 2024/2025</b>
<b>Capital replacement reserve (CRR)</b>	259 084 697		259 084 697
<b>External financing fund (EFF)</b>	394 047 061		394 047 061
<b>Grants</b>	1 031 566 193	221 896 740	1 253 462 933
<b>Other</b>	0		0
<b>Total</b>	<b>1 684 697 951</b>	<b>221 896 740</b>	<b>1 906 594 691</b>

The 2024/25 Capital budget is increased from R1 684 697 951 to R1 906 594 691. See Annexure B for Capital adjustments.

The 2024/25 Operating Revenue item, Transfers and Subsidies – Capital, increases with R255 200 000. See Annexure C for Operational adjustments.

## **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 - 24/04/2025											
Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	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	1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	480 506	483 043	-	-	-	-	-	-	483 043	509 337	539 897
Service charges	1 703 493	1 737 154	-	-	-	-	-	-	1 737 154	1 873 168	2 061 121
Investment revenue	59 978	107 978	-	-	-	-	-	-	107 978	62 658	65 458
Transfers recognised - operational	697 179	741 042	-	-	-	-	-	-	741 042	688 722	725 528
Other own revenue	613 350	640 295	-	-	-	-	-	-	640 295	665 659	692 200
<b>Total Revenue (excluding capital transfers and</b>	<b>3 554 507</b>	<b>3 709 514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 709 514</b>	<b>3 799 543</b>	<b>4 084 204</b>
Employee costs	823 626	830 500	-	-	-	-	-	-	830 500	858 507	905 481
Remuneration of councillors	31 120	31 120	-	-	-	-	-	-	31 120	32 365	33 660
Depreciation & asset impairment	205 288	265 940	-	-	-	-	-	265 940	237 938	259 084	
Interest	59 903	45 968	-	-	-	-	-	45 968	78 890	104 885	
Inventory consumed and bulk purchases	1 146 658	1 238 265	-	-	-	-	-	1 238 265	1 277 428	1 414 052	
Transfers and subsidies	90 392	103 786	-	-	-	-	-	103 786	81 644	86 943	
Other expenditure	1 144 725	1 211 141	-	-	-	-	-	1 211 141	1 181 343	1 214 776	
<b>Total Expenditure</b>	<b>3 501 713</b>	<b>3 726 720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 726 720</b>	<b>3 748 113</b>	<b>4 018 879</b>	
<b>Surplus/(Deficit)</b>	<b>52 794</b>	<b>(17 206)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17 206)</b>	<b>51 430</b>	<b>65 324</b>	
Transfers and subsidies - capital (monetary allocat	387 489	1 115 949	-	-	-	-	255 200	255 200	1 371 149	64 350	67 439
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>440 282</b>	<b>1 098 742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>440 282</b>	<b>1 098 742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>1 224 724</b>	<b>1 684 698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221 897</b>	<b>221 897</b>	<b>1 906 595</b>	<b>1 117 185</b>	<b>774 519</b>
Transfers recognised - capital	340 814	1 031 566	-	-	-	-	221 897	221 897	1 253 463	57 261	59 947
Borrowing	466 080	394 047	-	-	-	-	-	-	394 047	647 348	505 735
Internally generated funds	417 829	259 085	-	-	-	-	-	-	259 085	412 577	208 838
<b>Total sources of capital funds</b>	<b>1 224 724</b>	<b>1 684 698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221 897</b>	<b>221 897</b>	<b>1 906 595</b>	<b>1 117 185</b>	<b>774 519</b>

WC044 George - Table B1 Adjustments Budget Summary - 24/04/2025											
Description	Budget Year 2024/25									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
<b>Financial position</b>											
Total current assets	1 177 485	1 560 437	-	-	-	-	33 303	33 303	1 593 741	1 445 549	1 960 273
Total non current assets	5 590 962	6 240 324	-	-	-	-	221 897	221 897	6 462 221	6 470 210	6 983 190
Total current liabilities	997 787	1 127 081	-	-	-	-	-	-	1 127 081	1 452 579	1 909 508
Total non current liabilities	1 349 012	1 129 766	-	-	-	-	-	-	1 129 766	1 925 751	2 363 764
<b>Community wealth/Equity</b>	<b>4 421 648</b>	<b>5 543 915</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>5 799 115</b>	<b>4 537 428</b>	<b>4 670 191</b>
<b>Cash flows</b>											
Net cash from (used) operating	870 676	616 183	-	-	-	-	255 200	255 200	871 383	378 485	394 863
Net cash from (used) investing	(1 224 724)	(1 684 698)	-	-	-	-	(221 897)	(221 897)	(1 906 595)	(1 114 730)	(774 569)
Net cash from (used) financing	404 688	404 688	-	-	-	-	-	-	404 688	575 401	439 468
<b>Cash/cash equivalents at the year end</b>	<b>339 849</b>	<b>693 192</b>	-	-	-	-	<b>33 303</b>	<b>33 303</b>	<b>726 495</b>	<b>203 528</b>	<b>283 289</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	364 373	693 192	-	-	-	-	33 303	33 303	726 495	203 528	283 289
Application of cash and investments	164 156	251 230	-	-	-	-	-	-	251 230	186 837	229 759
<b>Balance - surplus (shortfall)</b>	<b>200 217</b>	<b>441 962</b>	-	-	-	-	<b>33 303</b>	<b>33 303</b>	<b>475 265</b>	<b>16 691</b>	<b>53 531</b>
<b>Asset Management</b>											
Asset register summary (WDV)	5 540 486	6 170 946	-	-	-	-	221 897	221 897	6 392 842	6 419 734	6 932 714
Depreciation	205 288	265 940	-	-	-	-	-	-	265 940	237 938	259 084
Renewal and Upgrading of Existing Assets	590 205	1 016 917	-	-	-	-	223 291	223 291	1 240 208	479 967	416 540
Repairs and Maintenance	235 683	253 252	-	-	-	-	-	-	253 252	237 249	247 099
<b>Free services</b>											
Cost of Free Basic Services provided	193 158	160 664	-	-	-	-	-	-	160 664	207 405	222 804
Revenue cost of free services provided	38 492	(9 647)	-	-	-	-	-	-	(9 647)	40 802	43 250
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table 2 – B2: Financial Performance (Functional classification)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/04/2025												
Standard Classification Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		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
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Municipal governance and administration</b>		<b>578 422</b>	<b>644 419</b>	-	-	-	-	-	-	<b>644 419</b>	<b>608 618</b>	<b>643 538</b>
Executive and council		4	4	-	-	-	-	-	-	4	5	5
Mayor and Council		4	4	-	-	-	-	-	-	4	5	5
Finance and administration		578 417	644 415	-	-	-	-	-	-	644 415	608 613	643 534
Administrative and Corporate Support		64 557	112 641	-	-	-	-	-	-	112 641	67 456	70 518
Asset Management		322	322	-	-	-	-	-	-	322	341	361
Finance		503 384	520 912	-	-	-	-	-	-	520 912	531 272	562 938
Human Resources		1 818	2 234	-	-	-	-	-	-	2 234	1 200	1 200
Marketing, Customer Relations, Publicity and Media		528	434	-	-	-	-	-	-	434	386	400
Property Services		7 454	7 464	-	-	-	-	-	-	7 464	7 587	7 726
Supply Chain Management		355	409	-	-	-	-	-	-	409	372	390
<b>Community and public safety</b>		<b>168 027</b>	<b>174 379</b>	-	-	-	-	-	-	<b>174 379</b>	<b>146 632</b>	<b>164 689</b>
Community and social services		22 776	22 988	-	-	-	-	-	-	22 988	23 193	24 492
Cemeteries, Funeral Parlours and Crematoriums		4 073	4 073	-	-	-	-	-	-	4 073	4 273	4 482
Community Halls and Facilities		2 611	2 815	-	-	-	-	-	-	2 815	2 733	2 711
Libraries and Archives		12 010	12 018	-	-	-	-	-	-	12 018	12 059	12 604
Literacy Programmes		4 082	4 082	-	-	-	-	-	-	4 082	4 128	4 695
Sport and recreation		25 844	29 255	-	-	-	-	-	-	29 255	1 581	1 658
Beaches and Jetties		22	22	-	-	-	-	-	-	22	23	25
Community Parks (including Nurseries)		47	109	-	-	-	-	-	-	109	49	51
Recreational Facilities		1 416	1 816	-	-	-	-	-	-	1 816	1 485	1 558
Sports Grounds and Stadiums		24 360	27 309	-	-	-	-	-	-	27 309	23	25
Public safety		89 283	98 693	-	-	-	-	-	-	98 693	92 069	94 945
Fire Fighting and Protection		1 299	10 599	-	-	-	-	-	-	10 599	1 363	1 430
Police Forces, Traffic and Street Parking Control		87 984	88 094	-	-	-	-	-	-	88 094	90 707	93 516
Housing		29 941	23 259	-	-	-	-	-	-	23 259	29 597	43 392
Housing		29 941	23 259	-	-	-	-	-	-	23 259	29 597	43 392
Health		183	183	-	-	-	-	-	-	183	192	202
Laboratory Services		183	183	-	-	-	-	-	-	183	192	202

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/04/2025												
Standard Classification Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Economic and environmental services</i>		610 340	1 216 207	-	-	-	-	250 000	250 000	1 466 207	606 330	623 141
<i>Planning and development</i>		25 047	26 081	-	-	-	-	-	-	26 081	22 002	23 035
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		113	116	-	-	-	-	-	-	116	119	125
<i>Economic Development/Planning</i>		544	544	-	-	-	-	-	-	544	572	600
<i>Town Planning, Building Regulations and</i>		24 390	25 421	-	-	-	-	-	-	25 421	21 312	22 310
<i>Road transport</i>		585 146	1 189 948	-	-	-	-	250 000	250 000	1 439 948	584 173	599 944
<i>Public Transport</i>		557 657	1 048 087	-	-	-	-	250 000	250 000	1 298 087	555 284	569 613
<i>Road and Traffic Regulation</i>		26 921	26 921	-	-	-	-	-	-	26 921	28 266	29 678
<i>Roads</i>		568	114 941	-	-	-	-	-	-	114 941	624	653
<i>Environmental protection</i>		147	177	-	-	-	-	-	-	177	155	162
<i>Biodiversity and Landscape</i>		143	173	-	-	-	-	-	-	173	150	157
<i>Pollution Control</i>		4	4	-	-	-	-	-	-	4	5	5
<i>Trading services</i>		2 584 894	2 789 784	-	-	-	-	5 200	5 200	2 794 984	2 502 149	2 720 102
<i>Energy sources</i>		1 192 412	1 217 054	-	-	-	-	-	-	1 217 054	1 340 013	1 499 055
<i>Electricity</i>		1 192 412	1 217 054	-	-	-	-	-	-	1 217 054	1 340 013	1 499 055
<i>Water management</i>		814 172	985 146	-	-	-	-	4 743	4 743	989 889	617 586	637 669
<i>Water Treatment</i>		215 452	394 044	-	-	-	-	-	-	394 044	650	689
<i>Water Distribution</i>		598 720	591 102	-	-	-	-	4 743	4 743	595 845	616 936	636 980
<i>Waste water management</i>		352 614	351 554	-	-	-	-	457	457	352 011	305 863	330 370
<i>Sewerage</i>		328 460	327 642	-	-	-	-	-	-	327 642	264 046	279 673
<i>Storm Water Management</i>		10 827	7 679	-	-	-	-	457	457	8 135	18 591	21 113
<i>Waste Water Treatment</i>		13 326	16 234	-	-	-	-	-	-	16 234	23 226	29 585
<i>Waste management</i>		225 696	236 030	-	-	-	-	-	-	236 030	238 687	253 008
<i>Solid Waste Disposal (Landfill Sites)</i>		86	87	-	-	-	-	-	-	87	-	-
<i>Solid Waste Removal</i>		225 177	235 512	-	-	-	-	-	-	235 512	238 687	253 008
<i>Street Cleaning</i>		432	432	-	-	-	-	-	-	432	-	-
<i>Other</i>		313	672	-	-	-	-	-	-	672	164	173
<i>Licensing and Regulation</i>		2	2	-	-	-	-	-	-	2	2	2
<i>Tourism</i>		311	670	-	-	-	-	-	-	670	162	170
<b>Total Revenue - Functional</b>	<b>2</b>	<b>3 941 996</b>	<b>4 825 462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255 200</b>	<b>255 200</b>	<b>5 080 662</b>	<b>3 863 893</b>	<b>4 151 643</b>

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/04/2025												
Standard Classification Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		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
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Expenditure - Functional</b>												
<i>Municipal governance and administration</i>		565 975	550 029	-	-	-	-	-	-	550 029	601 936	667 708
Executive and council		83 109	74 964	-	-	-	-	-	-	74 964	86 000	88 919
<i>Mayor and Council</i>		68 557	70 866	-	-	-	-	-	-	70 866	71 228	73 923
<i>Municipal Manager, Town Secretary and Chief</i>		14 552	4 098	-	-	4 098	-	-	-	4 098	14 773	14 996
Finance and administration		436 093	438 376	-	-	-	-	-	-	438 376	472 974	521 435
<i>Administrative and Corporate Support</i>		102 119	101 164	-	-	-	-	-	-	101 164	106 898	111 675
<i>Asset Management</i>		19 053	17 703	-	-	-	-	-	-	17 703	20 465	21 929
<i>Finance</i>		116 595	117 781	-	-	-	-	-	-	117 781	143 912	179 415
<i>Fleet Management</i>		11 464	11 447	-	-	11 447	-	-	-	11 447	11 604	11 924
<i>Human Resources</i>		56 768	54 532	-	-	-	-	-	-	54 532	55 947	58 400
<i>Information Technology</i>		41 443	43 590	-	-	-	-	-	-	43 590	42 190	42 552
<i>Legal Services</i>		20 826	21 746	-	-	-	-	-	-	21 746	21 752	22 669
<i>Marketing, Customer Relations, Publicity and Media</i>		10 837	10 863	-	-	-	-	-	-	10 863	11 177	11 756
<i>Property Services</i>		6 720	5 849	-	-	-	-	-	-	5 849	6 860	7 006
<i>Security Services</i>		37 910	41 092	-	-	-	-	-	-	41 092	39 066	40 252
<i>Supply Chain Management</i>		12 332	12 582	-	-	-	-	-	-	12 582	13 076	13 830
<i>Valuation Service</i>		26	26	-	-	-	-	-	-	26	27	27
Internal audit		46 373	36 688	-	-	-	-	-	-	36 688	42 961	57 354
<i>Governance Function</i>		46 373	36 688	-	-	-	-	-	-	36 688	42 961	57 354
<i>Community and public safety</i>		322 248	324 821	-	-	-	-	-	-	324 821	330 779	338 739
Community and social services		65 802	68 772	-	-	-	-	-	-	68 772	65 214	67 071
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		6 883	7 331	-	-	-	-	-	-	7 331	5 083	5 180
<i>Child Care Facilities</i>		250	141	-	-	141	-	-	-	141	250	250
<i>Community Halls and Facilities</i>		19 423	20 827	-	-	-	-	-	-	20 827	19 392	19 193
<i>Libraries and Archives</i>		23 561	23 994	-	-	-	-	-	-	23 994	24 359	25 473
<i>Literacy Programmes</i>		15 684	16 480	-	-	-	-	-	-	16 480	16 131	16 975
Sport and recreation		47 110	48 264	-	-	-	-	-	-	48 264	47 664	47 920
<i>Beaches and Jetties</i>		3 121	4 158	-	-	4 158	-	-	-	4 158	3 228	3 372
<i>Community Parks (including Nurseries)</i>		22 874	21 022	-	-	-	-	-	-	21 022	23 456	24 009
<i>Recreational Facilities</i>		2 386	2 592	-	-	-	-	-	-	2 592	2 428	2 471
<i>Sports Grounds and Stadiums</i>		18 729	20 492	-	-	-	-	-	-	20 492	18 551	18 068

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/04/2025												
Standard Classification Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
<b>Expenditure - Functional</b>												
Public safety		152 495	150 798	-	-	-	-	-	-	150 798	160 613	165 835
<i>Control of Public Nuisances</i>		200	50	-	-	-	-	-	-	50	204	208
<i>Fire Fighting and Protection</i>		41 811	42 563	-	-	-	-	-	-	42 563	43 518	45 159
<i>Police Forces, Traffic and Street Parking Control</i>		110 484	108 185	-	-	-	-	-	-	108 185	116 890	120 468
Housing		48 471	47 918	-	-	-	-	-	-	47 918	48 588	48 922
<i>Housing</i>		43 674	44 121	-	-	-	-	-	-	44 121	43 714	43 979
<i>Informal Settlements</i>		4 797	3 797	-	-	-	-	-	-	3 797	4 874	4 942
Health		8 370	9 070	-	-	-	-	-	-	9 070	8 701	8 991
<i>Laboratory Services</i>		8 370	9 070	-	-	-	-	-	-	9 070	8 701	8 991
<b>Economic and environmental services</b>		650 503	727 249	-	-	-	-	-	-	727 249	665 919	674 988
Planning and development		53 405	53 304	-	-	-	-	-	-	53 304	54 067	56 905
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		11 705	13 444	-	-	-	-	-	-	13 444	12 279	12 893
<i>Economic Development/Planning</i>		1 065	1 391	-	-	-	-	-	-	1 391	882	897
<i>Town Planning, Building Regulations and Project Management Unit</i>		40 635	38 455	-	-	-	-	-	-	38 455	40 905	43 115
<i>Project Management Unit</i>		-	14	-	-	-	-	-	-	14	-	-
Road transport		590 032	666 362	-	-	-	-	-	-	666 362	604 632	610 711
<i>Public Transport</i>		572 915	646 690	-	-	-	-	-	-	646 690	586 782	592 199
<i>Road and Traffic Regulation</i>		14 842	17 197	-	-	-	-	-	-	17 197	15 542	16 175
<i>Roads</i>		2 275	2 474	-	-	-	-	-	-	2 474	2 308	2 337
Environmental protection		7 065	7 583	-	-	-	-	-	-	7 583	7 220	7 371
<i>Biodiversity and Landscape</i>		3 815	3 945	-	-	-	-	-	-	3 945	3 832	3 849
<i>Coastal Protection</i>		100	327	-	-	-	-	-	-	327	100	100
<i>Pollution Control</i>		3 150	3 311	-	-	-	-	-	-	3 311	3 289	3 422
<b>Trading services</b>		1 941 363	2 101 274	-	-	-	-	-	-	2 101 274	2 126 822	2 315 788
Energy sources		982 531	1 096 888	-	-	-	-	-	-	1 096 888	1 104 828	1 243 488
<i>Electricity</i>		977 908	1 092 874	-	-	-	-	-	-	1 092 874	1 100 112	1 238 678
<i>Street Lighting and Signal Systems</i>		4 623	4 013	-	-	-	-	-	-	4 013	4 716	4 810

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/04/2025												
Standard Classification Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		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
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Expenditure - Functional</b>												
Water management		498 172	504 725	-	-	-	-	-	-	504 725	505 059	512 160
<i>Water Treatment</i>		133 529	135 295	-	-	-	-	-	-	135 295	129 623	129 121
<i>Water Distribution</i>		364 642	369 429	-	-	-	-	-	-	369 429	375 435	383 039
Waste water management		317 703	343 010	-	-	-	-	-	-	343 010	371 555	411 320
<i>Public Toilets</i>		1 890	1 921	-	-	-	-	-	-	1 921	1 964	2 042
<i>Sewerage</i>		106 214	98 444	-	-	-	-	-	-	98 444	108 020	108 371
<i>Storm Water Management</i>		149 758	162 504	-	-	-	-	-	-	162 504	201 381	241 453
<i>Waste Water Treatment</i>		59 840	80 142	-	-	-	-	-	-	80 142	60 190	59 454
Waste management		142 957	156 652	-	-	-	-	-	-	156 652	145 381	148 820
<i>Recycling</i>		-	410	-	-	-	-	-	-	410	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		45 307	52 862	-	-	-	-	-	-	52 862	46 199	47 133
<i>Solid Waste Removal</i>		89 990	82 194	-	-	-	-	-	-	82 194	91 918	94 110
<i>Street Cleaning</i>		7 660	21 184	-	-	-	-	-	-	21 184	7 264	7 576
Other		22 024	23 345	-	-	-	-	-	-	23 345	22 657	21 656
<i>Licensing and Regulation</i>		11 415	10 687	-	-	-	-	-	-	10 687	11 927	12 463
<i>Tourism</i>		10 610	12 659	-	-	-	-	-	-	12 659	10 730	9 193
<b>Total Expenditure - Functional</b>	3	3 501 713	3 726 720	-	-	-	-	-	-	3 726 720	3 748 113	4 018 879
<b>Surplus/ (Deficit) for the year</b>		440 282	1 098 742	-	-	-	-	255 200	255 200	1 353 942	115 780	132 763

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) - 24/04/2025												
Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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
<i>[Insert departmental structure etc]</i>			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		17 614	17 749	-	-	-	-	-	-	17 749	17 784	18 975
Vote 3 - Corporate Services		3 035	3 581	-	-	-	-	-	-	3 581	2 471	2 377
Vote 4 - Corporate Services		2 577	2 577	-	-	-	-	-	-	2 577	2 732	2 895
Vote 5 - Community Services		30 354	33 798	-	-	-	-	-	-	33 798	5 858	6 145
Vote 6 - Community Services		340 843	360 495	-	-	-	-	-	-	360 495	358 200	376 763
Vote 7 - Community Services		1 154	1 154	-	-	-	-	-	-	1 154	1 211	1 270
Vote 8 - Civil Engineering Services		1 169 304	1 921 722	-	-	-	-	255 200	255 200	2 176 922	926 085	970 799
Vote 9 - Civil Engineering Services		557 657	579 957	-	-	-	-	-	-	579 957	555 284	569 613
Vote 10 - Electro-technical Services		1 192 412	1 217 054	-	-	-	-	-	-	1 217 054	1 340 013	1 499 055
Vote 11 - Financial Services		503 160	520 651	-	-	-	-	-	-	520 651	531 021	562 663
Vote 12 - Financial Services		61 888	110 638	-	-	-	-	-	-	110 638	64 674	67 581
Vote 13 - Human Settlements, Planning and Development and		61 996	56 088	-	-	-	-	-	-	56 088	58 562	73 506
<b>Total Revenue by Vote</b>	2	<b>3 941 996</b>	<b>4 825 462</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>5 080 662</b>	<b>3 863 893</b>	<b>4 151 643</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Office of the Municipal Manager		41 151	30 218	-	-	-	-	-	-	30 218	42 150	43 216
Vote 2 - Corporate Services		74 626	75 708	-	-	-	-	-	-	75 708	77 126	80 221
Vote 3 - Corporate Services		63 220	62 259	-	-	-	-	-	-	62 259	62 244	64 354
Vote 4 - Corporate Services		96 211	99 573	-	-	-	-	-	-	99 573	99 962	103 705
Vote 5 - Community Services		76 010	93 202	-	-	-	-	-	-	93 202	74 783	76 085
Vote 6 - Community Services		361 343	363 321	-	-	-	-	-	-	363 321	374 925	385 971
Vote 7 - Community Services		1 948	1 968	-	-	-	-	-	-	1 968	2 048	2 153
Vote 8 - Civil Engineering Services		861 307	890 063	-	-	-	-	-	-	890 063	923 956	972 942
Vote 9 - Civil Engineering Services		572 915	646 690	-	-	-	-	-	-	646 690	586 782	592 199
Vote 10 - Electro-technical Services		1 017 495	1 132 916	-	-	-	-	-	-	1 132 916	1 141 211	1 281 592
Vote 11 - Financial Services		112 374	125 554	-	-	-	-	-	-	125 554	115 825	120 476
Vote 12 - Financial Services		76 663	69 800	-	-	-	-	-	-	69 800	102 506	134 912
Vote 13 - Human Settlements, Planning and Development and		146 451	135 447	-	-	-	-	-	-	135 447	144 595	161 054
<b>Total Expenditure by Vote</b>	2	<b>3 501 713</b>	<b>3 726 720</b>	-	-	-	-	-	-	<b>3 726 720</b>	<b>3 748 113</b>	<b>4 018 879</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>440 282</b>	<b>1 098 742</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>

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

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/04/2025												
Description	Ref	Budget Year 2024/25									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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	1 124 438	1 147 237	-	-	-	-	-	-	1 147 237	1 259 371	1 410 495
Service charges - Water	2	245 303	228 891	-	-	-	-	-	-	228 891	260 021	275 622
Service charges - Waste Water Management	2	171 381	189 854	-	-	-	-	-	-	189 854	181 664	192 563
Service charges - Waste Management	2	162 371	171 173	-	-	-	-	-	-	171 173	172 113	182 440
Sale of Goods and Rendering of Services		137 116	147 843	-	-	-	-	-	-	147 843	171 737	184 890
Agency services		20 721	20 721	-	-	-	-	-	-	20 721	21 757	22 845
Interest earned from Receivables		22 255	22 255	-	-	-	-	-	-	22 255	23 587	24 998
Interest earned from Current and Non Current Assets		59 978	107 978	-	-	-	-	-	-	107 978	62 658	65 458
Rental from Fixed Assets		5 325	5 435	-	-	-	-	-	-	5 435	5 591	5 871
Licence and permits		781	811	-	-	-	-	-	-	811	820	860
Operational Revenue		59 924	77 263	-	-	-	-	-	-	77 263	62 658	65 528
<b>Non-Exchange Revenue</b>												
Property rates		480 506	483 043	-	-	-	-	-	-	483 043	509 337	539 897
Fines, penalties and forfeits		92 961	93 853	-	-	-	-	-	-	93 853	95 933	99 003
Licences or permits		4 369	4 369	-	-	-	-	-	-	4 369	4 587	4 817
Transfer and subsidies - Operational		697 179	741 042	-	-	-	-	-	-	741 042	688 722	725 528
Operational Revenue		24 955	22 802	-	-	-	-	-	-	22 802	26 697	28 572
Other Gains		244 945	244 945	-	-	-	-	-	-	244 945	252 293	254 816
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 554 507</b>	<b>3 709 514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 709 514</b>	<b>3 799 543</b>	<b>4 084 204</b>

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/04/2025												
Description	Ref	Budget Year 2024/25									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	A	A1	B	C	D	E	F	G	H		
<b>Expenditure By Type</b>												
Employee related costs		823 626	830 500	-	-	-	-	-	-	830 500	858 507	905 481
Remuneration of councillors		31 120	31 120	-	-	-	-	-	-	31 120	32 365	33 660
Bulk purchases - electricity		784 618	887 018	-	-	-	-	-	-	887 018	907 803	1 036 711
Inventory consumed		362 040	351 247	-	-	-	-	-	-	351 247	369 625	377 341
Debt impairment		99 903	99 903	-	-	-	-	-	-	99 903	104 898	106 996
Depreciation and amortisation		205 288	265 940	-	-	-	-	-	-	265 940	237 938	259 084
Interest		59 903	45 968	-	-	-	-	-	-	45 968	78 890	104 885
Contracted services		827 577	877 785	-	-	-	-	-	-	877 785	850 097	876 543
Transfers and subsidies		90 392	103 786	-	-	-	-	-	-	103 786	81 644	86 943
Irrecoverable debts written off		11 290	11 290	-	-	-	-	-	-	11 290	15 190	15 494
Operational costs		155 842	172 050	-	-	-	-	-	-	172 050	157 035	161 080
Other Losses		50 114	50 114	-	-	-	-	-	-	50 114	54 123	54 664
<b>Total Expenditure</b>		<b>3 501 713</b>	<b>3 726 720</b>	-	-	-	-	-	-	<b>3 726 720</b>	<b>3 748 113</b>	<b>4 018 879</b>
<b>Surplus/(Deficit)</b>		<b>52 794</b>	<b>(17 206)</b>	-	-	-	-	-	-	<b>(17 206)</b>	<b>51 430</b>	<b>65 324</b>
Transfers and subsidies - capital (monetary allocations)		387 489	1 115 949	-	-	-	-	255 200	255 200	1 371 149	64 350	67 439
<b>Surplus/(Deficit) after capital transfers &amp;</b>		<b>440 282</b>	<b>1 098 742</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>
<b>Surplus/(Deficit) after income tax</b>		<b>440 282</b>	<b>1 098 742</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>440 282</b>	<b>1 098 742</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>
<b>Surplus/ (Deficit) for the year</b>		<b>440 282</b>	<b>1 098 742</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>1 353 942</b>	<b>115 780</b>	<b>132 763</b>

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

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/04/2025												
Description	Ref	Budget Year 2024/25									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
		5	6	7	8	9	10	11	12			
		A	A1	B	C	D	E	F	G	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		141	49	-	-	-	-	-	-	49	15	58
Vote 2 - Corporate Services		5 045	1 627	-	-	-	-	-	-	1 627	2 290	900
Vote 3 - Corporate Services		600	-	-	-	-	-	-	-	-	500	-
Vote 4 - Corporate Services		135	207	-	-	-	-	-	-	207	-	-
Vote 5 - Community Services		11 510	11 138	-	-	-	-	-	-	11 138	10 870	10 015
Vote 6 - Community Services		24 465	21 821	-	-	-	-	-	-	21 821	35 985	20 320
Vote 7 - Community Services		10	10	-	-	-	-	-	-	10	60	30
Vote 8 - Civil Engineering Services		491 193	959 345	-	-	-	-	223 712	223 712	1 183 057	510 180	305 724
Vote 9 - Civil Engineering Services		359	-	-	-	-	-	-	-	-	-	-
Vote 10 - Electro-technical Services		127 720	63 502	-	-	-	-	-	-	63 502	150 138	89 278
Vote 11 - Financial Services		1 709	1 841	-	-	-	-	-	-	1 841	1 100	1 000
Vote 12 - Financial Services		1 005	700	-	-	-	-	-	-	700	910	980
Vote 13 - Human Settlements, Planning and Development and Property Management		38 263	43 193	-	-	-	-	-	-	43 193	13 505	4 735
<b>Capital multi-year expenditure sub-total</b>	3	<b>702 154</b>	<b>1 103 433</b>	-	-	-	-	<b>223 712</b>	<b>223 712</b>	<b>1 327 145</b>	<b>725 552</b>	<b>433 039</b>
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Office of the Municipal Manager		15	62	-	-	-	-	-	-	62	15	15
Vote 2 - Corporate Services		3 563	5 332	-	-	-	-	-	-	5 332	715	1 180
Vote 3 - Corporate Services		750	681	-	-	-	-	-	-	681	-	-
Vote 4 - Corporate Services		508	529	-	-	-	-	-	-	529	-	-
Vote 5 - Community Services		43 864	42 056	-	-	-	-	-	-	42 056	9 040	-
Vote 6 - Community Services		32 417	30 226	-	-	-	-	-	-	30 226	31 578	11 145
Vote 7 - Community Services		1 500	1 276	-	-	-	-	-	-	1 276	1 008	2 965
Vote 8 - Civil Engineering Services		367 675	450 433	-	-	-	-	(1 815)	(1 815)	448 618	288 894	263 040
Vote 9 - Civil Engineering Services		672	427	-	-	-	-	-	-	427	-	-
Vote 10 - Electro-technical Services		67 210	45 387	-	-	-	-	-	-	45 387	51 878	57 680
Vote 11 - Financial Services		32	24	-	-	-	-	-	-	24	157	850
Vote 12 - Financial Services		500	250	-	-	-	-	-	-	250	2 000	500
Vote 13 - Human Settlements, Planning and Development and Property Management		3 865	4 583	-	-	-	-	-	-	4 583	6 349	4 105
<b>Capital single-year expenditure sub-total</b>		<b>522 570</b>	<b>581 265</b>	-	-	-	-	<b>(1 815)</b>	<b>(1 815)</b>	<b>579 450</b>	<b>391 633</b>	<b>341 480</b>
<b>Total Capital Expenditure - Vote</b>		<b>1 224 724</b>	<b>1 684 698</b>	-	-	-	-	<b>221 897</b>	<b>221 897</b>	<b>1 906 595</b>	<b>1 117 185</b>	<b>774 519</b>

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/04/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		17 025	13 898	-	-	-	-	-	-	13 898	11 705	10 233
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		16 965	13 885	-	-	-	-	-	-	13 885	11 695	10 203
Internal audit		60	13	-	-	-	-	-	-	13	10	30
<b>Community and public safety</b>		95 571	88 462	-	-	-	-	-	-	88 462	65 213	30 725
Community and social services		11 103	9 911	-	-	-	-	-	-	9 911	6 170	5 750
Sport and recreation		48 394	46 524	-	-	-	-	-	-	46 524	12 540	5 000
Public safety		30 270	27 965	-	-	-	-	-	-	27 965	35 555	15 765
Housing		5 530	3 172	-	-	-	-	-	-	3 172	5 448	3 110
Health		275	890	-	-	-	-	-	-	890	5 500	1 100
<b>Economic and environmental services</b>		349 001	750 783	-	-	-	-	217 375	217 375	968 158	263 474	208 480
Planning and development		33 619	41 565	-	-	-	-	-	-	41 565	14 004	5 950
Road transport		315 382	709 218	-	-	-	-	217 375	217 375	926 593	249 470	202 530
<b>Trading services</b>		762 627	830 908	-	-	-	-	4 522	4 522	835 429	775 644	524 977
Energy sources		194 600	108 889	-	-	-	-	-	-	108 889	199 955	144 898
Water management		290 145	446 961	-	-	-	-	5 690	5 690	452 651	295 688	114 533
Waste water management		255 167	253 487	-	-	-	-	(1 168)	(1 168)	252 319	248 701	250 396
Waste management		22 715	21 571	-	-	-	-	-	-	21 571	31 300	15 150
<b>Other</b>		500	647	-	-	-	-	-	-	647	1 150	105
<b>Total Capital Expenditure - Functional</b>	3	1 224 724	1 684 698	-	-	-	-	221 897	221 897	1 906 595	1 117 185	774 519
<b>Funded by:</b>												
National Government		340 354	1 031 106	-	-	-	-	221 897	221 897	1 253 003	57 261	59 947
Provincial Government		460	460	-	-	-	-	-	-	460	-	-
<b>Transfers recognised - capital</b>	4	340 814	1 031 566	-	-	-	-	221 897	221 897	1 253 463	57 261	59 947
Borrowing		466 080	394 047	-	-	-	-	-	-	394 047	647 348	505 735
Internally generated funds		417 829	259 085	-	-	-	-	-	-	259 085	412 577	208 838
<b>Total Capital Funding</b>		1 224 724	1 684 698	-	-	-	-	221 897	221 897	1 906 595	1 117 185	774 519

Table 6 – B6: Statement of Financial Position

WC044 George - Table B6 Adjustments Budget Financial Position - 24/04/2025												
Description	Ref	Budget Year 2024/25								Budget Year +1	Budget Year	
		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		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		364 373	693 192	-	-	-	-	33 303	33 303	726 495	203 528	283 289
Trade and other receivables from exchange trans	1	130 646	170 505	-	-	-	-	-	-	170 505	147 391	173 682
Receivables from non-exchange transactions	1	16 323	16 686	-	-	-	-	-	-	16 686	(47 278)	(112 421)
Current portion of non-current receivables		1 820	2 864	-	-	-	-	-	-	2 864	1 915	2 015
Inventory		124 881	147 761	-	-	-	-	-	-	147 761	112 427	106 238
VAT		535 954	555 367	-	-	-	-	-	-	555 367	1 036 573	1 516 538
Other current assets		3 487	(25 938)	-	-	-	-	-	-	(25 938)	(9 007)	(9 069)
<b>Total current assets</b>		<b>1 177 485</b>	<b>1 560 437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33 303</b>	<b>33 303</b>	<b>1 593 741</b>	<b>1 445 549</b>	<b>1 960 273</b>
<b>Non current assets</b>												
Investment property		143 186	143 583	-	-	-	-	-	-	143 583	143 024	142 863
Property, plant and equipment		5 379 756	6 016 946	-	-	-	-	221 897	221 897	6 238 843	6 257 396	6 769 368
Heritage assets		4 236	4 236	-	-	-	-	-	-	4 236	4 236	4 236
Intangible assets		13 309	6 181	-	-	-	-	-	-	6 181	15 078	16 248
Trade and other receivables from exchange trans		50 281	69 317	-	-	-	-	-	-	69 317	50 281	50 281
Non-current receivables from non-exchange trans		195	61	-	-	-	-	-	-	61	195	195
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>5 590 962</b>	<b>6 240 324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221 897</b>	<b>221 897</b>	<b>6 462 221</b>	<b>6 470 210</b>	<b>6 983 190</b>
<b>TOTAL ASSETS</b>		<b>6 768 447</b>	<b>7 800 761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255 200</b>	<b>255 200</b>	<b>8 055 961</b>	<b>7 915 758</b>	<b>8 943 463</b>

WC044 George - Table B6 Adjustments Budget Financial Position - 24/04/2025												
Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Financial liabilities		62 347	70 543	-	-	-	-	-	-	70 543	70 467	82 249
Consumer deposits		41 220	46 412	-	-	-	-	-	-	46 412	46 220	51 220
Trade and other payables from exchange transac		446 001	627 531	-	-	-	-	-	-	627 531	596 565	716 682
Trade and other payables from non-exchange tra		49 572	47 690	-	-	-	-	-	-	47 690	48 916	48 260
Provisions		153 342	99 528	-	-	-	-	-	-	99 528	153 342	153 342
VAT		245 305	235 376	-	-	-	-	-	-	235 376	537 069	857 755
<b>Total current liabilities</b>		<b>997 787</b>	<b>1 127 081</b>	-	-	-	-	-	-	<b>1 127 081</b>	<b>1 452 579</b>	<b>1 909 508</b>
<b>Non current liabilities</b>												
Financial Liabilities	1	1 132 727	852 942	-	-	-	-	-	-	852 942	1 695 007	2 117 693
Provisions	1	216 285	276 824	-	-	-	-	-	-	276 824	230 744	246 071
<b>Total non current liabilities</b>		<b>1 349 012</b>	<b>1 129 766</b>	-	-	-	-	-	-	<b>1 129 766</b>	<b>1 925 751</b>	<b>2 363 764</b>
<b>TOTAL LIABILITIES</b>		<b>2 346 799</b>	<b>2 256 847</b>	-	-	-	-	-	-	<b>2 256 847</b>	<b>3 378 331</b>	<b>4 273 272</b>
<b>NET ASSETS</b>	2	<b>4 421 648</b>	<b>5 543 915</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>5 799 115</b>	<b>4 537 428</b>	<b>4 670 191</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		4 264 323	5 338 479	-	-	-	-	255 200	255 200	5 593 679	4 342 426	4 435 506
Funds and Reserves		157 324	205 436	-	-	-	-	-	-	205 436	195 002	234 685
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>4 421 648</b>	<b>5 543 915</b>	-	-	-	-	<b>255 200</b>	<b>255 200</b>	<b>5 799 115</b>	<b>4 537 428</b>	<b>4 670 191</b>

Table 7 – B7: Cashflow Statement

WC044 George - Table B7 Adjustments Budget Cash Flows - 24/04/2025												
Description	Ref	Budget Year 2024/25									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
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		465 982	465 982	-	-	-	-	-	-	465 982	525 401	553 441
Service charges		1 671 675	1 671 675	-	-	-	-	-	-	1 671 675	1 868 954	2 051 192
Other revenue		531 054	549 573	-	-	-	-	-	-	549 573	632 446	670 775
Transfers and Subsidies - Operational	1	696 551	731 796	-	-	-	-	-	-	731 796	688 066	724 872
Transfers and Subsidies - Capital	1	750 328	394 071	-	-	-	-	255 200	255 200	649 271	64 350	67 439
Interest		59 978	107 978	-	-	-	-	-	-	107 978	62 658	65 458
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(3 235 642)	(3 235 642)	-	-	-	-	-	-	(3 235 642)	(3 367 516)	(3 617 547)
Finance charges		(68 889)	(68 889)	-	-	-	-	-	-	(68 889)	(95 723)	(120 618)
Transfers and Grants	1	(361)	(361)	-	-	-	-	-	-	(361)	(150)	(150)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>870 676</b>	<b>616 183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255 200</b>	<b>255 200</b>	<b>871 383</b>	<b>378 485</b>	<b>394 863</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(1 224 724)	(1 684 698)	-	-	-	-	(221 897)	(221 897)	(1 906 595)	(1 114 730)	(774 569)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 224 724)</b>	<b>(1 684 698)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(221 897)</b>	<b>(221 897)</b>	<b>(1 906 595)</b>	<b>(1 114 730)</b>	<b>(774 569)</b>

WC044 George - Table B7 Adjustments Budget Cash Flows - 24/04/2025												
Description	Ref	Budget Year 2024/25									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
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		460 980	460 980	-	-	-	-	-	-	460 980	632 748	504 935
Increase (decrease) in consumer deposits		476	476	-	-	-	-	-	-	476	5 000	5 000
<b>Payments</b>												
Repayment of borrowing		(56 769)	(56 769)	-	-	-	-	-	-	(56 769)	(62 347)	(70 467)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>404 688</b>	<b>404 688</b>	-	-	-	-	-	-	<b>404 688</b>	<b>575 401</b>	<b>439 468</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
		<b>50 640</b>	<b>(663 827)</b>	-	-	-	-	<b>33 303</b>	<b>33 303</b>	<b>(630 524)</b>	<b>(160 845)</b>	<b>59 761</b>
Cash/cash equivalents at the year begin:	2	289 209	1 357 019	-	-	-	-	-	-	1 357 019	364 373	223 528
Cash/cash equivalents at the year end:	2	339 849	693 192	-	-	-	-	33 303	33 303	726 495	203 528	283 289

**Municipal Manager’s Quality Certificate**

I, **Mr Godfrey Louw**, the Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2024/25 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

**Mr Godfrey Louw**

Municipal Manager of

**GEORGE WC044**

Signature



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Date

24/04/2025

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