



Mid-year Budget and Performance Assessment Report

*Prepared in terms of the Local Government
Municipal Finance Management Act, 2003:
Municipal Budget and Reporting Regulations*

December 2025

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Glossary

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.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
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 principle 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.
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.
Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.
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: Mid-year Performance

1.1 – Introduction

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Section 72, and
- The Municipal Budget and Reporting Regulations, 35.

The MBRR highlights the format of the mid-year budget and performance assessment.

“33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

The objective of these Regulations 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.

1.2 – Legislative framework

In terms of section 72 (1) of the MFMA, the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year.

Take note that the Section 52, Quarterly Budget Monitoring Report for the second quarter will be incorporated in this report. The requirements of section 52(d) will be met in this Mid-year Budget and Assessment Report.

1. 3 – Executive summary

This report is a summary of the main budget issues arising from the budget monitoring process. It compares the progress of the budget in terms of actual income and expenditure to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

The following categories provide a consolidated overview of the implementation of the budget of the municipality.

1.3.1 – Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
Property Rates	511 914 606	511 914 606	266 710 128	269 041 758	2 331 631	1%
	1 276 802 822	1 276 802 822	627 810 365	529 540 206	(98 270 159)	-16%
Service Charges – Electricity	Reason for variance: <ul style="list-style-type: none"> Collections from Service Charges – Electricity is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Service Charges – Water	250 718 151	250 718 151	105 645 239	110 154 870	4 509 631	4%
	205 720 538	205 720 538	98 335 651	105 237 211	6 901 560	7%
Service Charges – Sewerage	Reason for variance: <ul style="list-style-type: none"> Collections from Service Charges – Sewerage is higher than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Service Charges – Refuse Removal	187 751 125	187 751 125	90 191 017	95 504 244	5 313 227	6%
	Reason for variance: <ul style="list-style-type: none"> Collections from Service Charges – Refuse Removal is higher than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Fines, Penalties and Forfeits	98 075 957	98 075 957	25 865 670	10 266 173	(15 599 496)	-60%
	Reason for variance: <ul style="list-style-type: none"> Collections from fines, penalties and forfeits is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Licences or permits	5 412 327	5 412 327	1 305 262	1 212 842	(92 420)	-7%

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	Reason for variance: <ul style="list-style-type: none"> Collections from licences or permits is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Income for Agency Services	21 653 152	21 653 152	12 068 226	(533 340)	(12 601 566)	-104%
	Reason for variance: <ul style="list-style-type: none"> The recognition of the agency fee has not been processed to date. Will ensure that it will be done before the next reporting period. 					
Rent of Facilities and Equipment	5 679 512	5 679 512	4 043 340	4 020 784	(22 556)	-1%
Grants and Subsidies Received – Capital	119 582 420	394 842 898	71 504 793	66 687 013	(4 817 779)	-7%
	Reason for variance: <ul style="list-style-type: none"> Capital project expenditures are behind planned projections for grant-funded projects. Only those grant conditions that were met, the corresponding grant revenue was recognised in the period. 					
Grants and Subsidies Received – Operating	765 030 580	736 374 660	344 711 968	227 931 579	(116 780 390)	-34%
	Reason for variance: <ul style="list-style-type: none"> Operating project expenditures are behind planned projections for grant-funded projects. Only those grant conditions that were met, the corresponding grant revenue was recognised in the period. 					
Interest Earned – External Investments	32 395 000	32 395 000	24 557 500	42 644 792	18 087 292	74%
	Reason for variance <ul style="list-style-type: none"> More interest is being realised due to the available cash from unspent grants that are being invested. This revenue will be revised during the mid-year assessment. 					
Interest Earned – Outstanding Debtors	23 367 729	23 367 729	11 683 865	14 794 188	3 110 324	27%
	Reason for variance					

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance
	<ul style="list-style-type: none"> Higher interest income has been received. This revenue will be reviewed and adjusted accordingly during the mid-year assessment 					
Other Revenue	70 936 415	70 936 415	31 082 791	21 487 147	(9 595 644)	-31%
	Reason for variance: <ul style="list-style-type: none"> An incorrect transaction was posted against other revenue and will be corrected in the next reporting period. 					
GIPTN Fare Revenue	121 734 154	121 734 154	58 873 606	45 218 269	(13 655 337)	-23%
	Reason for variance <ul style="list-style-type: none"> Projected revenue from additional routes needs to be reworked to ensure that realistic anticipated revenue is achieved. 					
Sale of Erven	5 053 180	5 053 180	600 000	479 422	(120 578)	-20%
	Reason for variance <ul style="list-style-type: none"> Projected revenue will be reviewed during the mid-year assessment to ensure realistic revenue is realised based on past trends. 					
Development Charges	40 049 489	40 049 489	15 791 902	10 328 742	(5 463 159)	-35%
	Reason for variance: <ul style="list-style-type: none"> This revenue will be reviewed and adjusted accordingly during the mid-year assessment. 					
Gain on Disposal of PPE	247 394 166	247 394 166	-	-	-	0%
Total Revenue	3 989 271 323	4 235 875 881	1 790 781 323	1 554 015 902	(236 765 421)	-13%
% of Annual Budget Billed	37%					

1.3.2 – Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	866 774 679	876 169 624	459 015 197	397 280 979	(61 734 218)	-13%
Employee Related Costs	Reason for variance:					
	<ul style="list-style-type: none"> The underspending is attributed to budgeted posts that remain vacant and have not yet been filled. 					
Remuneration of Councillors	32 675 643	32 675 643	16 337 822	13 210 327	(3 127 495)	-19%
Contracted Services	873 084 798	877 595 814	315 013 424	337 041 431	22 028 008	7%
	Reason for variance:					
	<ul style="list-style-type: none"> Projected expenditure trends will be revised during the mid-year adjustments budget process to bring it in line with actual spending. 					
Bulk Purchases	987 428 180	987 428 180	396 590 302	421 191 542	24 601 240	6%
	Reason for variance:					
	<ul style="list-style-type: none"> The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget. 					
Operating Leases	5 836 993	5 641 993	1 511 337	1 629 346	118 009	8%
Operational Cost	185 576 179	184 874 044	92 247 225	95 171 406	2 924 181	3%
Depreciation & Amortisation	265 906 624	266 128 414	132 953 490	133 064 388	110 898	0%
Losses	155 512 877	155 512 877	-	130 364	130 364	No Planned Spend
	Reason for variance:					
	<ul style="list-style-type: none"> The accounting for water losses, as part of the water inventory calculation (GRAP 12) is only done at the end of the financial year. 					

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	11 854 229	11 854 229	5 927 115	26 656 317	20 729 202	350%
Bad Debts	Reason for variance: <ul style="list-style-type: none"> An incorrect write-off journal transaction was posted, and the correction will be done. 					
Transfers and Subsidies Paid	105 770 024	107 091 009	10 896 618	11 431 829	535 211	5%
	347 150 909	338 927 757	65 546 616	57 008 134	(8 538 481)	-13%
Inventory Consumed	Reason for variance: <ul style="list-style-type: none"> The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget. 					
	69 769 674	69 769 674	34 884 837	45 272 892	10 388 055	30%
Interest Expense	Reason for variance <ul style="list-style-type: none"> Planned expenditure to be revised to bring it in line with the amortisation tables for loans. 					
Total Expenditure	3 907 340 809	3 913 669 258	1 530 923 982	1 539 088 955	8 164 973	1%
% of Annual Budget Spent	39%					

1.3.3 – Capital Expenditure

Directorate	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
Municipal Manager	90 000	90 000	65 854	65 854	0	0%
Corporate Services	4 692 000	6 106 692	3 754 974	4 444 704	689 730	18%
	Reasons for variance:					
	<ul style="list-style-type: none"> • Certain projects have been completed ahead of the planned projections. 					
Civil Engineering Services	666 799 440	974 999 638	282 408 442	424 591 468	142 183 026	50%
	Reasons for variance:					
	<ul style="list-style-type: none"> • Projects have commenced earlier than anticipated and projections will be revised during the mid-year adjustments budget to ensure 100% spending at year end. 					
Electrotechnical Services	140 552 391	97 286 011	14 473 191	16 384 778	1 911 587	13%
	Reasons for variance:					
	<ul style="list-style-type: none"> • Projects have commenced earlier than anticipated and projections will be revised during the mid-year adjustments budget to ensure 100% spending at year end. 					
Planning and Development	17 052 391	21 522 835	2 136 986	2 647 885	510 898	24%
Community Safety and Mobility	19 423 000	19 550 219	1 882 257	3 990 573	2 108 316	112%
	Reasons for variance:					
	<ul style="list-style-type: none"> • The Extension of the CCTV Camera Building is ahead of planned expenditure and projections will be revised during the mid-year adjustments budget. 					

Directorate	Original Budget	Adjustments Budget	Planned Expenditure to Date (SDBIP)	Actual Expenditure to Date	Variance	% Variance
	33 626 000	35 258 460	6 550 106	11 358 352	4 808 246	73%
Reasons for variance:						
Community Services						
	<ul style="list-style-type: none"> • Certain vehicles procured earlier than planned. • The Botanical Garden project completed earlier than planned. • Projections for each project will be revised during the mid-year adjustments budget. 					
Financial Services	24 783 204	24 965 104	11 553 523	11 866 156	312 633	3%
Total Budget	907 018 426	1 179 778 959	322 825 334	475 349 770	152 524 436	47%
% of Annual Budget Spent	40%					

The capital commitments at end December 2025 totalled R45 471 682,59.

1.3.4 – Capital funding by source

The capital budget decreased from R 1 906 594 691 (2024/25) to R907 018 426 in 2025/26 (original approved budget). During August to December 2025, adjustments budgets were passed that increased the budget to R1 179 778 959.

Description	Original Budget 2025/26	Adjustments	Amended Budget 2025/26
Capital Replacement Reserve (CRR)	198 972 774	23 331 080	222 303 854
External Financing Fund (EFF)	564 939 933	39 362 539	604 302 472
Grants	143 105 719	210 066 914	353 172 633
TOTAL	R907 018 426	272 760 533	1 179 778 959

Borrowings (EFF):

The projects funded from external loans will be assessed during the adjustments budget. The process to source the external funding has commenced and will be concluded by the end of June 2026.

Internally generated funds (CRR)

One of the main problems impacting on the capital budget is the expected contributions to the CRR for the current year.

The following table indicate the status of the CRR funding at the 31 December 2025:

PUBLIC TRANSPORT NETWORK GRANT (PTNG)

The Municipality applied for a second roll-over of the R184 million balance of the PTNG grant, however, the application was declined.

Despite the declined roll-over, the Municipality has already contractually committed the related projects based on prior guidance from NT. As a result, the Municipality must continue funding the GIPTN projects until the February adjustments budget provides an opportunity to amend the capital budget. This process will enable officials to develop further strategies to address the resulting funding shortfall, which will include delaying the implementation of certain projects.

The table below indicates that the CRR-funded projects will require a contribution of R60 million. Municipality will therefore need to reprioritize the capital budget funded from CRR to ensure it remains within an affordable funding envelope.

CRR FUNDING FOR 2025/26							
DESCRIPTION OF CAPITAL REPLACEMENT RESERVE (CRR)	BALANCE 30/06/2025 AS PER AFS	PROJECTED CAPITAL CONTRIBUTIONS 2025/26	ADDITIONAL BUDGETED CONTRIBUTION TO CRR	PROJECTED VAT INCOME ON GRANTS 2025/26	TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURE IN 2025/26 - 31 DEC 2025	CRR ADJUSTMENT CAPITAL BUDGET FOR NOVEMBER 2025	TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURE FOR NEXT YEAR
General	2 108 719	2 580 720		40 867 603	45 557 042	92 111 731	- 46 554 689
Electricity	10 056 349	15 272 828			25 329 177	67 616 782	- 42 287 605
Water	27 923 896	12 587 978			40 511 874	23 322 584	17 189 290
Sewerage	732 147	9 552 837			10 284 984	27 869 332	- 17 584 348
Sale of Property	6 897 417	4 944 000			11 841 417	3 034 305	8 807 112
Cleansing	17 758 690	-			17 758 690	8 349 120	9 409 570
Parking Facilities	13 795 210	-			13 795 210		13 795 210
Contribution from Working Capital			60 000 000		60 000 000		60 000 000
TOTAL CRR	79 272 427	44 938 363	60 000 000	40 867 603	225 078 393	222 303 854	2 774 539

1.3.5 – Cash flow statement

This statement reflects the actual cash that was received and utilised by the municipality.

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		9 036 496	547 846	547 846	59 982	2 491 028	273 923	2 217 104	809%	547 846
Service charges		627 552	2 303 190	2 303 190	10 187	221 714	1 151 595	(929 881)	-81%	2 303 190
Other revenue		213 411	366 949	366 949	5 531	82 434	183 475	(101 041)	-55%	366 949
Transfers and Subsidies - Operational		953 355	833 785	833 785	330 744	636 536	416 893	219 643	53%	833 785
Transfers and Subsidies - Capital		(422 242)	85 828	85 828	14 505	47 470	42 914	4 556	11%	85 828
Interest		-	32 395	32 395	4 012	41 890	16 197	25 692	159%	32 395
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(3 459 494)	(3 468 761)	(3 468 761)	(458 934)	(2 538 639)	(1 184 913)	1 353 726	-114%	(3 468 761)
Interest		-	(70 813)	(70 813)	-	-	(35 407)	(35 407)	100%	(70 813)
Transfers and Subsidies		-	(97 129)	(97 129)	-	-	(48 565)	(48 565)	100%	(97 129)
NET CASH FROM/(USED) OPERATING ACTIVITIES		6 949 078	533 290	533 290	(33 974)	982 433	816 113	(166 320)	-20%	533 290
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		183	-	-	-	479	-	479	#DIV/0!	-
Decrease (increase) in non-current receivables		14 957	-	-	-	79 157	-	79 157	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		700 908	(907 018)	(969 712)	(145 368)	(520 591)	(484 856)	35 735	-7%	(969 712)
NET CASH FROM/(USED) INVESTING ACTIVITIES		716 048	(907 018)	(969 712)	(145 368)	(440 955)	(484 856)	(43 901)	9%	(969 712)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		345 645	563 940	563 940	-	-	281 970	(281 970)	-100%	563 940
Increase (decrease) in consumer deposits		-	(476)	(818)	2	141	(409)	550	-134%	(342)
Payments										
Repayment of borrowing		9 887	(73 031)	(73 373)	(35 758)	(35 758)	(36 686)	(928)	3%	(73 373)
NET CASH FROM/(USED) FINANCING ACTIVITIES		355 531	490 432	489 748	(35 756)	(35 618)	244 874	280 492	115%	490 225
NET INCREASE/ (DECREASE) IN CASH HELD		8 020 658	116 704	53 327	(215 098)	505 861	576 131			53 803
Cash/cash equivalents at beginning:		1 357 019	693 192	693 192	-	1 327 556	693 192			1 327 556
Cash/cash equivalents at monthly/year end:		9 377 677	809 896	746 518	(215 098)	1 833 417	1 269 323			1 381 359

Cash payments and receipts will not coincide with revenue and expenditure on the Statement of Financial Performance due to it being partly based on billed income and expenditure.

The following statement reflects the outstanding commitments against cash and cash equivalents at 31 December 2025.

Cash and cash equivalents commitments - 31 December 2025	
	R'000
Cash and Cash Equivalents	1 362 984 579
Less: Ringfenced and Invested	812 590 129
Repayments of Loans - short term portion	21 010 513
Capital Replacement Reserve	61 618 766
Provision for Rehabilitation of Landfill Site	70 189 974
Compensation Provision - GIPTN Buy-ins and Buy Outs	17 595 122
Unspent Conditional Grants	-42 667 915
Housing Development Fund	33 507 108
Trade debtors - deposits	64 944 573
Investments	586 391 988
Working Capital	550 394 450

Financial problems or risks facing the municipality:

The working capital amounted to R550 million at the end of December 2025.

No financial problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

1.3.6 2024/25 Annual Report

The Annual Financial Statements for 2025/2025 financial year were completed by 31 Augustus 2025.

Comments on the Annual report forms part of the Directors mid-year review reports.

1.3.7 Comments from Directors

Community Safety and Mobility



MEMORANDUM

Lee-Anne Meiring
 Director: Community Safety & Mobility
 E-mail: lameiring@george.gov.za
 Tel: +27 (0)44 801 6367

DIRECTOR: COMMUNITY SAFETY & MOBILITY

Aan / To:	DIRECTOR: FINANCIAL SERVICES – R du Plessis
Van / From:	DIRECTOR: COMMUNITY SAFETY & MOBILITY – L Meiring
Afskrif/Copy	DEPUTY DIRECTOR: FINANCIAL OPERATIONS – L Wallace
Ntandokazi Ntlale	
Tel:	044 801 6367
Datum / Date:	12 January 2026
Insake / Regarding	SECTION 72 REPORT: COMMUNITY SAFETY & MOBILITY 2025/2026

Herewith find information to be included in the Section 72 Report 2025/2026, as per your correspondence dated 6 January 2026.

It must be noted that the budget for this directorate has not been allocated as requested on numerous occasions. This directorate has split and merged due to restructuring recently which has made it difficult to assess. The budget is also not correctly allocated and currently difficult to manage.

The following shortcomings will need to be addressed, once a final decision has been made regarding the Law Enforcement rapid response units and 24-hour service for Traffic.

CAPITAL BUDGET

TRAFFIC SERVICES

Archiving Facility

Savings anticipated but cannot be predicted as the quotations are still outstanding. Service provider declined to quote.

OPERATING BUDGET

TRAFFIC SERVICES

Contracted services: Traffic Management

Insufficient funding is available to pay for this contracted service. Additional funding to the value of R2.8 million is required. This value can be offset against the Traffic Fine income.

Insake / Regarding

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LAW ENFORCEMENT

Software licenses

There is a shortfall of R1.2 million to pay for software licenses which are required for operations in Community Safety (forcelink).

Contracted Services: Repairs to CCTV and fibre

No specific line item is allocated for maintenance and repairs to CCTV infrastructure. Additional funding to the value of R1 million is requested.

FIRE SERVICES

Security Services

Additional funding to the value of R 86 000 is required to pay for services.

ANNUAL REPORT 2024/25

FIRE SERVICES

Challenge	Actions
Budget must now be made available to fill positions on the new structure. Until these positions are filled, we still have to compensate for the ever-increasing risk and incident rate because of the growth and expansion of George.	Vacant posts were advertised. 2 Senior fire fighter posts in progress. Additional 6 posts awaiting confirmation of budget.
Staff training is still delayed due to limited staff complement. Untrained staff and lapsing certification are still an increasing risk of litigation to the municipality.	Increasing staffing levels will mitigate this challenge and allow staff to obtain required training without affecting operations.
New staffing regulations have not been revised yet and are still delaying and preventing new appointments, resulting in staff shortages.	Readvertisement was done. Application made for waiver of staffing regs were approved for one disaster management post.
Emergency service fleet is aging and maintenance expenses on old vehicles with prolonged repairs are increasing.	Two additional vehicles were procured in 25/26

TRAFFIC SERVICES

Challenges	Actions
Upskilling of personnel	Operational staff sent for Tactical Street survival training.
Filing space	Consultant to be appointed for building plans and alternatives such as outsourcing of filing will be considered.
Shortage of Traffic Enforcement personnel (all hours of the day)	New positions to be advertised as per the revised structure and 24 hour services are being negotiated.
Shortage of Examiner of driving licenses	Two(2) staff sent for training.

Insake / Regarding

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LAW ENFORCEMENT

Challenge	Action
Staff shortages	This has been addressed with the appointment of additional Assistant Law Enforcement officers. The critical senior Positions will now be prioritized for filling.
Lack of powers to perform better without opening the Council to civil claims	Officers have been sent for retraining on the required Legislation and compliance to enforce R 1114 legislation with added powers.
Misunderstanding of communities of the law enforcement powers	Law Enforcement staff explain powers when interacting with public.
Political interposition	No action, powers are separated
Protest marches	Communities have rights to march and it is expected that the number of protests will increase in election year.


L MEIRING
DIRECTOR: COMMUNITY SAFETY AND MOBILITY

Community Services

MEMORANDUM



S Mtla
Acting Director:Community
Services
smtla@george.gov.za
Tel: +27 (0)44 802 2901

File Reference Number: 5/1

DIRECTORATE: COMMUNITY SERVICES

Aan/To	: DIRECTOR: FINANCIAL SERVICES – R du Plessis
Van/From	: ACTING DIRECTOR: COMMUNITY SERVICES – S Mtla
Afskrif/Copy	: DEPUTY DIRECTOR: FINANCIAL OPERATIONS – L WALLACE
	: Ntandokazi Ntlale
	: AD Matolla
Tel	: 044-802 2928
Datum/Date	: 08 January 2026
Insake/Regarding	: SECTION 72 REPORT : COMMUNITY SERVICES – 2025/2026

Herewith find information to be included in the Section 72 Report 2025/2026, as per your correspondence dated 06 January 2026.

CAPITAL BUDGET

WASTE MANAGEMENT

Solid Waste & Infrastructure

A total budget of R 12 573 771.00 were allocated for the Solid Waste and Infrastructure section. Most of the projects are completed or committed except for the extension and refurbishment of the George Waste transfer station as well as the Touwsranten mini transfer station.

The Touwsranten transfer station project will be moved to 2026/2027 due to the environmental studies that are required.

The project for the extension and refurbishment of George Waste transfer station commenced in Nov 2025, after the appointment of the engineers and it is progressing well, however additional funding is required to complete the project since the insurance claim was paid after the approval of the budget.

Due to the conditions of the Gwaing landfill site, there is a need to move funding provided on the outer years for the composting facility project as this a critical project.

REFUSE REMOVAL

Projects completed, savings on projects will be re-prioritized to procure an additional cage truck for the collection of green bags. Similarly with the Parks section, there is a need for the upgrade of the refuse camp as also listed in the Strategic session document.

PARKS & RECREATION

The Department was allocated a budget of R 5 688 484.00 for the 2025/2026 financial year, which includes the sections: Cemeteries, Beaches, Parks & Recreation and Public Ablution Facilities.

Major projects include Garden Route Botanical Garden, fencing of the cemeteries and beach infrastructure i.e Stainless steel balustrades

Funding provided for the New Camp project is insufficient as the budget requires ± R12 000 000 to complete the project. This project is also identified as one of the key projects in the mayor's strategic plan.

The budget provided for the cemeteries will be spent by 30 June 2026.

There was no budget allocation for playparks and gym trim equipment, however there is still a need for more of this equipment for this project across the wards.

PUBLIC TOILETS

Refurbishment of roof at public toilets is in process and will be completed by 30 June 2026

SPORT

The Sport Department were allocated a budget of R 5 978 905, 00 a significant reduction to the allocation received in the 2024/2025 financial year. A major capital project for this year includes the Upgrading of the Rosemoore Synthetic Athletic Track (Phase2) that included the purchasing of International certified athletics equipment, that will allow the facility to host regional and national competitions. The project was advertised on tender and the funding shortfall will be made up by re- allocating savings from the Upgrading of the Parkdene Sport facility. Further projects include the construction of 10 x steel structure pavilions at Parkdene and 4 x pavilions at Uniondale which is on track to be completed within the proposed timeframe.

General

In addition to the abovementioned , there is an overall need throughout the department for the procurement of furniture and office equipment. This need is identified in the OHS report of our directorate.

OPERATIONAL BUDGET

SPORT

Maintenance of buildings of Facilities.

The state and life span of most of the sport infrastructure requires major maintenance interventions. Most of the infrastructure has reached its life span and requires increased maintenance to ensure it remains operational and safe to host community sport events. The sport section undertook various major operational projects for the 2025/2026 financial year, including the maintenance of the ablution and sport infrastructure at Touwsranten, Blanco, Pacaltsdorp, Outeniqua Park and Lawaaikamp Sport Facilities. This made a major impact on improving the level of service that we are providing, but it took a big portion of the operational budget.

In addition to this some line items born from the Mayoral Strategic Implementation plan has financial implications that must be addressed on the operational budget. This includes the upgrading of the Conville Swimming Pool Dome Roof, the regional Sport Complex as well the proposed Sport awards. Additional

operational funding of R 7 000 000, 00 will be required to fund these strategic implementation plans as well the day to day operations of the sport facilities.

WASTE MANAGEMENT

SOLID WASTE AND INFRASTRUCTURE

Dumping fees

- Due to the continuous increase of households, waste dumping fees at PetroSA significantly increased as well as the annual increase in PetroSA rate.

Hire Charges

- The crushing of builders rubble and ad-hoc hiring of machinery when it is out of service.
- Hiring of tipper truck and TLB to cover vast growing area.

Maintenance

- Since the visit of the AG at Gwaing landfill site, as well as the NEMA 24G process, there has been a need for continuous maintenance of the slopes and the roads at the landfill site.
- Funding planned for the maintenance of office was used for above matter.

COMMUNITY DEVELOPMENT

Additional funding is required for the appointment of a service provider to do Risk Assessments at all municipal creches as identified in the Strategic Implementation Plan and as per OHS compliance. The service provider will be appointed from the Trenail tender for engineers.

Social development services is engaged in community projects which addresses social ills like Gender Based Violence, substance abuse, LGBTQI+, Disability awareness, HIV, Homeless project, Youth Development and provision of nutritional products(soup kitchens & food gardens). Sufficient budget is required to fund events that are held in addressing these social ills. Current provided budget is insufficient to address the shortfall.

The entire budget of this components needs to be revisited/reviewed, due to the constant virements linked to the events and social projects this section is responsible for.

Urgent intervention is required for the upgrade and maintenance of the social services offices situated at c/o Varing and St. John Street and municipal creches. The maintenance budget for the creches is crucial, as the status of the municipal creches are deteriorating and needs urgent intervention.

Due to the traveling needs of the coordinators and lack of transportation/vehicles there is need for the procurement of vehicles or place coordinators on essential vehicle scheme.

LIBRARY SERVICES

Due to the Funda Mzantsi reading competition and George Festival, funding provided to the library services for annual events as well as inventory items, the budget is depleted and additional funding is required until the end of the financial year. Outstanding events include the Library week which is held in March annually.

Additional funding is required for maintenance of library buildings. Urgent budget is also required to repair the floor at Touwsranten Library. (Communication from the Provincial department attached hereto)

PARKS

- Additional funding required for alien clearing due to additional clearing needs added , including clearing of rivers.
- More funding needed for research and advisory for Tree Planting Master Plan and review of the Alien clearing Management Plan.
- Additional funding for Clearing and grass cutting due to increased tender prices.

ANNUAL REPORT 2024/25**WASTE MANAGEMENT**

Challenges	Actions to address
Illegal dumping – appointment of Environmental Educators	Daily clearing of illegal dumping sites, education and awareness programs. Partnering with Stakeholder.
Illegal litter pickers at the landfill sites	Strict monitoring and control
Available landfill air space at Gwaing Waste Disposal Facility	Tender for crushing of builder's rubble is at the evaluation stage.
Unlawful disposal of waste outside the footprint	Request sent to the Human Settlement Provincial department to utilize unused dams for the diversion of builders rubble and topsoil from Gwaing landfill site.
Diversion of organic waste by 2027	Section 24G process in progression.
Implementation or roll-out of wheelie bins for the households	Compost facility preparations in progress.
	Will be addressed in new budget cycle

SPORT

Challenges	Actions to address
Old dilapidated infrastructure	The adoption of the Sports Master Plan provide as blue print for the municipality to eradicate sport infrastructure backlogs and provide improvement this together with the inputs from the IDP inputs will inform budget priorities.
Vandalism of sport facilities	Collaboration with end-users i.e sport committees, clubs and neighbor hood watches assist in managing and safeguarding sport infrastructure.
	Capital investments are being made to security infrastructure and technology to assist to safeguard municipal infrastructure.

CEMETERIES

Challenges	Actions to address
York Cemetery at almost full capacity	Council gave approval for utilization of erf 2819 . Consultants has been appointed and commenced with

Beaches

Challenges	Actions to address
Vandalism	Lock facilities at night and open morning during office season and security app during peak season locking the ablutions.

Libraries

Challenges	Actions to address
Vandalism	Fencing and permanent staff (security/law enforcement/armed response)
Staff shortages	EPWP appointees appointed to address

Community Development

Challenges	Actions to address
Staff shortages	Contract EPWP appointees to assist with staff shortages
Shortage of transport	Will be requested on new financial year / budget
Budget shortages	Will be requested at adjustment budget



S MTILA

ACTING DIRECTOR: COMMUNITY SERVICES

Electrotechnical Services

MEMORANDUM



M Rhode Pr.Eng
Director
Electrical Engineering Services
E-mail: mrhode@george.gov.za
Tel: +27 (0) 44 874 3917
File Reference Number:

ELECTRICAL ENGINEERING SERVICES

Aan/To:	: DIRECTOR FINANCE – R du Plessis
Van/From	: DIRECTOR ELECTRICAL ENGINEERING SERVICES - M RHODE
Afskrif/Copy	:
Tel	: 044 801 9221
Datum/Date	: 08 January 2026
Insaak/Regarding	: SECTION 72 REPORT; ELECTRICAL ENGINEERING SERVICES – 2025/26

Herewith find information to be included in the Section 72 Report 2024/2025, as per your correspondence of January 2026.

CAPITAL BUDGET

Expansion of 66kV Main Network

The allocation for substations is in the order of R13m. Upgrading of the substations is high priority for the Municipality due to the growth experienced.

A consultant was appointed to design for a second 132/66kV transformer bay at Schapkop. It was aimed at having the appointment completed by December 2025, there were no successful bidders, and we need to readvertise.

Glenwood & Protea Substations are upgraded as a single project due to the fact that the 15/20MVA transformers at Glenwood will be relocated to protea substation in order to upgrade the existing 10MVA capacity. This is still affected by the delayed energizing of Thembalethu Substation. This delay affects other substation projects, such as Proefplaas & George Substations and some of the funds may need to be shifted to the next financial year.

The Construction is ongoing at Haroldsbay Substation. Due to a delay caused by the solid waste site, which affects the 66kV overhead line, the work has almost come to a stop. A portion of these funds will therefore not be spent by financial year end and will have to be transferred to the next financial year or later, when the project can continue.

Control, Protection and Communication

The tender for the Power Factor correction needs to be readvertised due to no response received previously. Some of the funds can therefore not be spent but will be needed in the next financial year. The protection system works have not commenced due to the specifications not completed yet. Funds can be removed. The communication projects are ongoing, but some funds may need to be transferred to the next financial year.

Extension and upgrading to buildings

A safety hazard was identified relating to the asbestos roof at the Electrical Engineering offices. A tender process needs to be followed by the consultant, and it is unlikely that an appointment will be made before the end of the financial year. The R3.25m will therefore need to be transferred to the next financial year.

Solar PV

The PV installations of various pumpstations, the 1MW at Tamsui and the various buildings (ETS, Tourism & Vehicle License) as well as the BESS projects, was completed and only the Operation and Maintenance (O&M) funding is required. These O&M costs were included in the Capital budget and needs to be removed.

Master Planning Projects

The budget makes provision for various master plan projects, where the capacity of the networks needs to be upgraded. Due to a delay in the compiling of the tender, it will be a challenge to spend these funds by the end of June as it is estimated that the panel of contractors will only be appointed by May / June 2026.

Streetlights

This is an ongoing annual programme in which older light are replaced with energy-efficient LED lights. In addition, wooden poles are being replaced with steel poles to reduce safety risks and improve long-term reliability.

The largest portion of the budget within this section is allocated to the High Mast Lighting Project, which is making significant progress. The UPS for Traffic Lights Project is also progressing well; to date, R7.2 million has been spent on materials. This expenditure clearly indicates that all allocated funds will be fully utilised within the financial year.

Smart metering

We are making excellent progress with the implementation of the RT29 transversal tender for smart metering. This will pave the road for George to move towards a smart city and additional

funding will be required for this. It is aimed at spending up to R10m on smart metering in this financial year.

OPERATIONAL BUDGET

Assets

We need to ensure that we have sufficient funding on the Operational budget for the use of professional services relating to the required condition assessment of the electricity infrastructure. This will ensure better planning and optimal life and usage of the assets. An Amount of R1m is required for this financial year. The appointment was concluded but execution will be limited by the available funds.

Tariffs

We need to ensure that we have sufficient funding on the on the Operational budget for the use of professional services relating to the annual adjustment of electricity tariffs and Development Charges. The amount required is in the order of R700k.

Renewables

We need to remove the operation and maintenance items that was historically added to the Capital Budget and make provision on the operational budget. The allocation currently on the capital budget is in the order of R1,5m. An amount of approximately R250k is required in this regard up to June 2026.

Administration

There was a request (virement) to move R400 000,00 from Bulk Eskom Purchase Ukey to Municipal services (Eskom small accounts). Such virements are not permitted and this needs to be included in the adjustment budget.

Specialized Services and Control

No Comment (Still satisfied)

SDBIP ADJUSTMENTS

We also require adjustment to the SDBIP targets and wording:

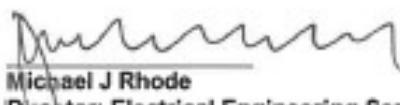
- Update the network contingency plans for each 68/11kV substation by 30 June and submit to Director.
 - This KPI needs to be removed as this was completed in the previous financial year, and it is not feasible to be done annually.
- Report on a quarterly basis to the Section 80 Committee on the IPP and Wheeling progress
 - This is measured in percentage and should be units.

- Implement 95% of allocated budget for the informal settlements' electrification plan by 30 June
 - The interim targets set was optimistic and needed to be reduced to cater for the procurement process.

ANNUAL REPORT

The annual report of 2024/25 did not raise any issues relating specifically to the Electrical Engineering Services department.

Kind regards,



Michael J Rhode
Director: Electrical Engineering Services

Corporate Services

MEMORANDUM



Mr Warren Muller
Acting Deputy Director: Legal
and Compliance Services
Directorate: Corporate Services
E-mail: warren.muller@george.gov.za
Tel: +27 (0)44 861 9972

DIRECTORATE: CORPORATE SERVICES

Ann/To:	: DIRECTOR: CORPORATE SERVICES – MR BEVAN ELLMAR
Ven/From:	: ACTING DEPUTY DIRECTOR: LEGAL AND COMPLIANCE SERVICES MR WARREN MULLER
A/Recd/Copy:	: BUDGET MANAGER DIRECTOR: FINANCIAL SERVICES
Tel:	: (044) 861 9972
Datum/Date:	: 16 JANUARY 2025
Issue(s)/Regarding:	: LEGAL AND COMPLIANCE SERVICES BUDGET – BUDGET NEEDS FOR THE FINANCIAL YEAR 2025/2026

ADDITIONAL BUDGET NEEDS FOR THE FINANCIAL YEAR 2025/2026 OPERATIONAL BUDGET

1. Legal and Litigation:

Additional funding is needed for the following votes:

Business Key	Description	Additional funding needed
20220703042714	Litigation	R 4 000 000

Factors influencing the amount of funding needed:

Current on-going matters still to be billed by Attorneys for January to June 2026. Estimated cost exceeds the current available budget and due to the settlements paid for the financial year thus far.

2. Interpreter Services (Foreign national lawcases)

Foreign nationals that have to appear before court need translation services. Therefor the request is for a new Ukey to be created under Legal Services and the estimated cost until June 2026, for these services is approximately R 6 000.00

Your cooperation and favourable consideration in this regard will be highly appreciated.

MR WARREN MULLER
ACTING DEPUTY DIRECTOR: LEGAL AND COMPLIANCE SERVICES

MEMORANDUM



E Ganza
Deputy Director
Corporate Services
Directorate
eganza@george.gov.za
Tel: +27 (0)44 801 9167

File Reference Number: 4/4/1

OFFICE OF THE DIRECTOR: CORPORATE SERVICES

Aan/To	: CHIEF FINANCIAL OFFICER (MR R DUPLESSIS).
Van/From	: DEPUTY DIRECTOR CORPORATE SERVICES – MR E GANZA
Tel	: 044 801 9167
Datum/Date	: 16 JANUARY 2026
Insake/Regarding	: INPUT ON SECTION 72 MID YEARR BUDGET ASSESSMENT.

Your related memorandum of 5 January 2026, refers.

Having considered the input from the related Managers, it is recommended by the Corporate Services Directorate that an Adjustment Budget be requested from Council as there are certain Departmental ukeys that need to be supplemented.

Regards



MR E GANZA
DEPUTY DIRECTOR: CORPORATE SERVICES

Planning and Development

From: Luvo Bomvana
Sent: Friday, 09 January 2026 08:53
To: Mahlatse Phosa
Cc: Kosie Haarhoff
Subject: RE: Section 72 Report: Mid-year budget and performance assessment for the 2025/26 Budget Year

Good morning, Mr Phosa,

Herewith are comments:

Capital budget:

- (a) **Pacaltsdorp Micro Enterprise Facility** – the project is currently behind schedule due to the delay in the procurement of a contractor for the replacement of the existing overhead line with a low-voltage network crossing over the ERF down Mission Street. This has prevented the continuation of the project to Phase Two, as the overhead line is obstructing and hindering the construction of any structure. This will impact the expenditure, as the electrical works may not commence until the beginning of the 4th quarter, necessitating adjustments to the targets accordingly. A rollover will be required as the expenditure is expected to accelerate with the appointment of the building contractor, the consulting engineer, and OHS for the remaining 3 phases.
- (b) **Masakhane Mall Feasibility study** – R300 000 was allocated to conduct a feasibility study; however, a recent Mayco resolution suggested that a detailed design be conducted. We have appointed a Projects Coordinator to champion the process in collaboration with the Investment Properties and Town Planning.

Should this be insufficient, I will be available to provide more details.

Regards,

Luvo Bomvana
Manager: Economic Development
Directorate: Planning and Development

Office: 044 801 9212
Internal Ext: x1861
Cell: 079 720 2474
E-mail: lbomvana@george.gov.za

From: Simnikiwe Mbekushe
Sent: Friday, 09 January 2026 08:53
To: Mahlatse Phosa
Cc: Michelle Jordaan
Subject: RE: Section 72 Report: Mid-year budget and performance assessment for the 2025/26 Budget Year

Good Morning Director,

Capital Budget:

- Laptop- Budget was R20 000, a laptop was purchased for R19 295.
- Hatchback- Budget was R270 000, we were informed that the purchase order will be issued soon for R227 721,28. Giving us savings of R42 278.72.
- Bakkie- Budget is R850 000, two bakkies (human settlements and planning) to be purchased. Each bakkie is R434 849.90. Additional funds can be taken from the R42 278.72 savings of the hatchback. (The purchase of the bakkies is still on track, due date is June 2026).
- Tools and Equipment- No budget was made available for this year R30 000 is needed power tools.

Operational Budget:

- Security services- Budget was R373 300. Only R33 773.56 has been used. We have not been using this budget since we moved to the current offices. This can be moved.
- Maintenance of Buildings and Facilities- Budget was R 150 620,00, the available budget is R24 129,00. An additional R50 000 is required.
- Employee costs- Three vacancies are currently vacant. We are in the process of appointing Senior Project Coordinator (resigned in September) and Manager Housing Administration. There will be savings on these three positions.
- Furniture and office equipment- Budget was R63 300, only R6 635.49 has been used. Shelves will be installed in the safe for additional storage.
- Insurance premiums- Budget was R245 510, only R21 345.31 has been used. R174 160 can be moved.
- Printing and publications- Budget was R20 200, only R2 547,27 has been used. R10 000 can be moved.
- Domestic Accommodation- Budget was R9 510, the available budget is R2 658. An additional R5000 is required.
- Incidental costs- Budget was R10 400 and has not been used. R5 200 can be moved.
- Protective clothing- Budget was R46 640, available budget is R383. Items such as safety boots and jackets have not yet been purchased. Additional funds of R30 000 is required.

Kind regards,

Simnikiwe Mbekushe (Pr. Pln, MTRP)

Deputy Director Human Settlements

Section: Human Settlements

Directorate: Human Settlements, Planning & Development and Property Management

Email: smbekushe@george.gov.za

Tel: 044 802 2019

Part 2 – Supporting documentation

2.1 – Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 327 556	809 896	747 202	1 363 020	747 202
Trade and other receivables from exchange transactions		125 348	159 213	159 213	197 214	159 213
Receivables from non-exchange transactions		43 683	7 777	7 777	54 220	7 777
Current portion of non-current receivables		2 283	2 958	2 958	1 551	2 958
Inventory		87 449	136 182	138 840	134 379	138 840
VAT		152 348	966 269	966 269	100 962	966 269
Other current assets		(67 307)	44 234	44 234	(179 015)	44 234
Total current assets		1 671 360	2 126 529	2 066 493	1 672 332	2 066 493
Non current assets						
Investments		–	–	–	–	–
Investment property		143 583	143 418	143 418	143 583	143 418
Property, plant and equipment		5 034 226	6 657 653	6 929 878	6 038 120	6 929 878
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		(8 347)	6 528	7 063	360	7 063
Trade and other receivables from exchange transactions		84 319	–	–	5 167	–
Non-current receivables from non-exchange transactions		47	61	61	12	61
Other non-current assets		–	–	–	–	–
Total non current assets		5 258 065	6 811 897	7 084 657	6 191 478	7 084 657
TOTAL ASSETS		6 929 425	8 938 426	9 151 150	7 863 809	9 151 150
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		73 804	85 749	85 749	76 804	85 749
Consumer deposits		49 824	45 936	45 594	50 803	45 594
Trade and other payables from exchange transactions		329 197	733 861	965 005	378 873	965 005
Trade and other payables from non-exchange transactions		459 857	91 331	(153 757)	679 668	(153 757)
Provision		99 810	104 057	109 053	88 337	109 053
VAT		124 622	532 996	532 996	114 130	532 996
Other current liabilities		–	–	–	–	–
Total current liabilities		1 137 113	1 593 930	1 584 640	1 388 615	1 584 640
Non current liabilities						
Financial liabilities		467 838	1 328 644	1 328 644	724 850	1 328 644
Provision		67 567	67 567	67 567	279 942	67 567
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		196 347	209 258	209 258	210 062	209 258
Total non current liabilities		731 751	1 605 469	1 605 469	1 214 854	1 605 469
TOTAL LIABILITIES		1 868 864	3 199 399	3 190 109	2 603 469	3 190 109
NET ASSETS	2	5 060 560	5 739 027	5 961 041	5 260 340	5 961 041
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 062 032	5 415 591	5 657 605	5 110 807	5 657 605
Reserves and funds		(53 474)	323 436	323 436	184 585	323 436
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 008 558	5 739 027	5 981 041	5 295 392	5 981 041

2.2 – Debtors age analysis

The table below reflects the total outstanding debt owed to the George Municipality as at 31 December 2025.

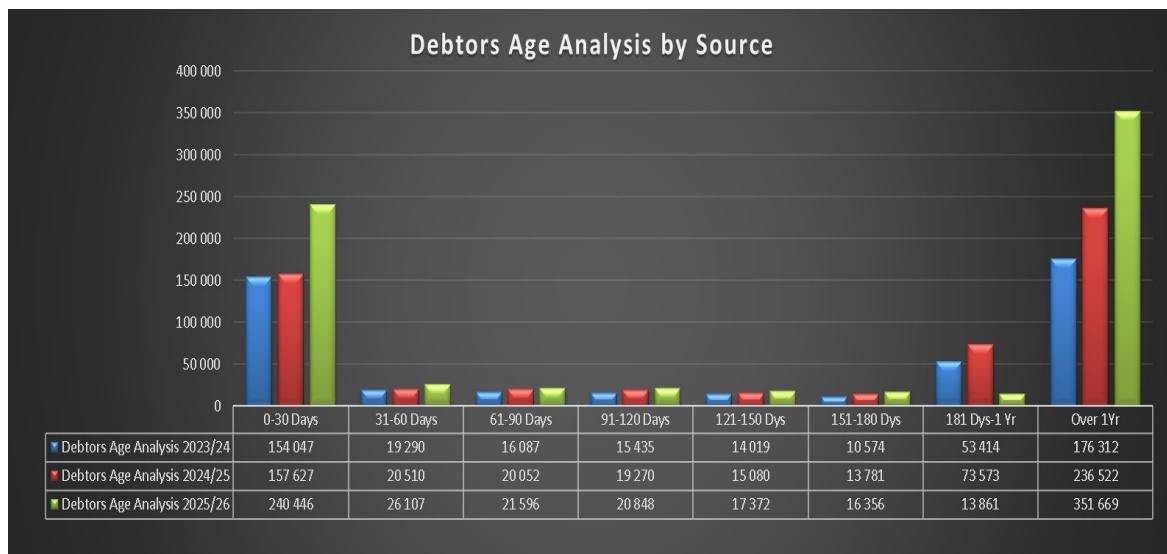
WC044 George - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2025/26									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	42 770	12 924	5 890	5 777	5 351	4 856	5 121	114 180	196 869	135 285
Trade and Other Receivables from Exchange Transactions - Electricity	1300	80 498	10 499	5 497	3 870	3 404	2 796	2 689	31 927	141 180	44 686
Receivables from Non-exchange Transactions - Property Rates	1400	45 228	4 147	1 550	1 261	2 333	1 084	947	22 638	79 189	28 263
Receivables from Exchange Transactions - Waste Water Management	1500	28 851	9 582	4 460	3 887	3 579	3 121	2 976	75 545	132 002	89 108
Receivables from Exchange Transactions - Waste Management	1600	25 719	9 329	4 203	3 677	3 429	2 973	2 847	72 338	124 517	85 265
Receivables from Exchange Transactions - Property Rental Debtors	1700	394	149	53	47	37	26	31	714	1 451	855
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	4 369	1 624	1 142	1 045	1 032	1 362	725	36 710	48 009	40 874
Total By Income Source	2000	227 829	48 255	22 795	19 564	19 165	16 218	15 336	354 053	723 216	424 336
Debtors Age Analysis By Customer Group											
Organs of State	2200	13 266	4 132	2 775	957	1 036	517	461	5 326	28 470	8 297
Commercial	2300	86 621	5 519	2 020	1 743	1 560	1 557	1 496	38 204	138 720	44 560
Households	2400	127 386	38 455	17 933	16 805	16 455	14 031	13 330	307 363	551 759	367 985
Other	2500	557	149	67	58	113	113	49	3 160	4 268	3 494
Total By Customer Group	2600	227 829	48 255	22 795	19 564	19 165	16 218	15 336	354 053	723 216	424 336

The Debtors age analysis includes only those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and service charges on an instalment basis.

At the end of December 2025, an amount of R723 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R424 million outstanding for longer than 90 days.

The following graph compares the debtor's age analysis end of December 2025 to the same period last year:



Debtors Collection rate:

Month	Net Debtors Opening Balance as per Age Analysis (Sec.71)	Billed Revenue	Net Debtors Closing Balance as per Age Analysis (Sec.71)	Bad Debts Written off	Cash Collected	Annual Debtors Collection Rate: Last 12 Mths Receipts/ Last 12 Mths Billing
Jul 25	R 616 772 445.75	R 215 786 058.78	R 637 272 716.83	R 4 912 259.17	R 167 663 856.49	102.58%
Aug 25	R 637 272 716.83	R 206 147 375.21	R 646 477 182.44	R 4 186 159.22	R 192 756 750.38	101.75%
Sep 25	R 646 477 182.44	R 203 416 356.02	R 633 338 988.66	R 5 039 100.78	R 211 515 449.02	101.63%
Oct 25	R 633 338 988.66	R 184 500 567.99	R 622 697 748.31	R 1 863 291.43	R 193 278 516.91	100.45%
Nov 25	R 622 697 748.31	R 187 993 008.78	R 686 026 257.78	R 0.00	R 169 024 477.67	99.17%
Dec 25	R 686 026 257.78	R 198 528 333.49	R 700 103 537.05	R 11 111 109.93	R 159 817 773.21	97.59%

The collection ratio as at 31 December 2025 is 97.59% which is higher than the norm of 95%. The annual debtors' collection rate is calculated by dividing the last twelve months receipts over the last twelve months billing.

The municipality is putting in endless effort to make sure that performance is gradually monitored in order reach the required ratio in the range of 95%.

2.3 – Creditors age analysis

The creditor's age analysis only includes those creditors that fall due within the next month

WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	52 121	4 024	2 434	29	287	–	–	–	58 896
Auditor General	–	–	–	–	–	–	–	–	–
Other	6 242	11	–	–	–	–	–	–	6 253
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	58 363	4 035	2 434	29	287	–	–	–	65 148

The creditor's age analysis only includes those creditors that fall due within the next month.

2.4 – Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description R thousands	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Equitable Share		230 473	247 778	247 778	–	103 241	123 889	(20 648)	-16.7%	247 778
Expanded Public Works Programme Integrated Grant		1 647	2 677	2 677	–	391	1 338	(948)	-70.8%	2 677
Infrastructure Skills Development Grant		4 287	6 000	6 000	166	1 991	3 000	(1 009)	-33.6%	6 000
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 800	1 900	1 900	–	198	950	(752)	-79.1%	1 900
Public Transport Network Grant	3	160 149	181 546	146 546	180	21 979	73 273	(51 294)	-70.0%	146 546
Regional Bulk Infrastructure Grant		6 000	–	–	–	–	–	–	–	–
Provincial Government:										
Capacity 003		–	–	412	–	–	206	(206)	-100.0%	412
Capacity 004		–	11 816	11 816	–	1 027	5 908	(4 881)	-82.6%	11 816
Capacity 005		1 368	19 000	19 000	–	404	9 500	(9 096)	-95.7%	19 000
Capacity 006	4	150	150	150	–	109	75	34	44.9%	150
Capacity 007		94	94	94	–	41	47	(6)	-13.4%	94
Capacity 011		–	–	–	–	95	–	95	#DIV/0!	–
Capacity 012		97	1 086	1 157	–	645	578	67	11.6%	1 157
Infrastructure 001		1 267	20 688	20 688	–	6 888	10 344	(3 456)	-33.4%	20 688
Infrastructure 002		293 644	263 075	268 438	–	89 874	134 219	(44 345)	-33.0%	268 438
Infrastructure 003		250	656	1 034	–	–	517	(517)	-100.0%	1 034
Infrastructure 004		450	7 765	7 765	–	327	3 882	(3 555)	-91.6%	7 765
Infrastructure 006		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		2 305	–	–	–	–	–	–	–	–
Capacity 012		97	1 086	1 157	–	645	578	67	11.6%	1 157
Specify (Add grant description)		69	–	120	–	–	60	(60)	-100.0%	120
Infrastructure 002		293 644	263 075	268 438	–	89 874	134 219	(44 345)	-33.0%	268 438
Infrastructure 003		250	656	1 034	–	–	517	(517)	-100.0%	1 034
Local Government, Water and Related Service SETA		1 283	800	800	–	722	400	322	80.6%	800
Infrastructure 006		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		2 305	–	–	–	–	–	–	–	–
District Municipality:										
Specify (Add grant description)		69	–	120	–	–	60	(60)	-100.0%	120
Other grant providers:										
Local Government, Water and Related Service SETA		187 969	78 004	96 258	1 897	12 843	48 129	(35 285)	-73.3%	96 258
Integrated National Electrification Programme Grant		1 283	800	800	–	722	400	322	80.6%	800
Integrated Urban Development Grant		–	3 700	3 700	–	–	1 850	(1 850)	-100.0%	3 700
Municipal Disaster Recovery Grant		74 419	73 504	73 504	1 897	12 121	36 752	(24 631)	-67.0%	73 504
Neighbourhood Development Partnership Grant		112 267	–	18 254	–	–	9 127	(9 127)	-100.0%	18 254
Neighbourhood Development Partnership Grant	5	4 514	7 500	7 500	–	–	3 750	(124 057)	-3308.2%	7 500
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		439 990	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		1 800	–	–	–	–	–	(39 920)	#DIV/0!	–
Integrated Urban Development Grant		–	3 700	3 700	–	–	1 850	(1 850)	-100.0%	3 700
Municipal Disaster Recovery Grant		74 419	73 504	73 504	1 897	12 121	36 752	(24 631)	-67.0%	73 504
Neighbourhood Development Partnership Grant		112 267	–	18 254	–	–	9 127	(9 127)	-100.0%	18 254
Infrastructure 003		4 514	7 500	7 500	–	–	3 750	(3 750)	-100.0%	7 500
Infrastructure 004		442	324	324	–	–	162	(162)	-100.0%	324
Provincial Government:										
Infrastructure 003		442	324	324	–	–	162	(162)	-100.0%	324
Infrastructure 004		–	800	800	–	–	400	(400)	-100.0%	800
Total Capital Transfers and Grants	5	2 242	1 124	1 124	–	–	562	(40 482)	-7203.1%	1 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6 756	8 624	8 624	–	–	4 312	(164 539)	-3815.8%	8 624

2.5 – Transfers and grants expenditure

WC044 George - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2024/25		Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		194 315	231 747	232 247	16 471	58 752	116 124	(57 371)	-49.4%	232 247	
Equitable Share		27 583	39 799	39 799	8 510	20 357	19 899	458	2.3%	39 799	
Expanded Public Works Programme Integrated Grant		1 647	2 677	2 677	895	2 183	1 338	844	63.1%	2 677	
Infrastructure Skills Development Grant		4 233	5 995	5 995	1 113	3 930	2 998	932	31.1%	5 995	
Local Government Financial Management Grant		1 659	1 730	2 230	43	280	1 115	(836)	-74.9%	2 230	
Public Transport Network Grant		159 193	181 546	181 546	5 910	32 003	90 773	(58 770)	-64.7%	181 546	
Other transfers and grants [insert description]											
Provincial Government:		294 581	292 314	298 056	47 907	148 007	149 028	(1 021)	-0.7%	298 056	
Capacity 003		1 591	20 688	20 688	2 234	11 251	10 344	907	8.8%	20 688	
Capacity 004		292 160	263 075	268 438	38 846	129 508	134 219	(4 711)	-3.5%	268 438	
Capacity 005		250	656	1 034	–	–	517	(517)	-100.0%	1 034	
Capacity 006		450	7 765	7 765	6 826	7 153	3 882	3 271	84.2%	7 765	
Capacity 007		130	130	130	1	95	65	30	46.0%	130	
Capacity 011		1 368	19 000	19 000	–	404	9 500			19 000	
Capacity 012		79	81	81	35	40	41			81	
Infrastructure 001		97	1 086	1 157	31	805	578			1 157	
Infrastructure 002		1 368	19 000	19 000	–	404	9 500			19 000	
Infrastructure 003		79	81	81	35	40	41			81	
Infrastructure 004		97	1 086	1 157	31	805	578			1 157	
Infrastructure 006		416	800	800	11	53	400	(347)	-86.6%	800	
Local Government, Water and Related Service SETA		416	800	800	11	53	400	(347)	-86.6%	800	
<i>Specify (Add grant description)</i>											
Other grant providers:		416	800	800	11	53	400	(347)	-86.6%	800	
Local Government, Water and Related Service SETA		416	800	800	11	53	400	(347)	-86.6%	800	
<i>Local Government, Water and Related Service SETA</i>											
Total operating expenditure of Transfers and Grants:		489 729	525 662	531 903	64 400	206 867	265 951	(59 085)	-22.2%	531 903	
Integrated Urban Development Grant		65 956	63 917	63 917	9 283	21 286	31 958			63 917	
Neighbourhood Development Partnership Grant		3 925	6 522	6 522	–	–	3 261	(145 089)	-4449.4%	6 522	
Public Transport Network Grant		282 971	68 754	262 949	33 179	66 071	131 474	(65 404)	-49.7%	262 949	
Integrated Urban Development Grant		65 956	63 917	63 917	9 283	21 286	31 958	(10 673)	-33.4%	63 917	
Neighbourhood Development Partnership Grant		3 925	6 522	6 522	–	–	3 261	(3 261)	-100.0%	6 522	
Public Transport Network Grant		282 971	68 754	262 949	33 179	66 071	131 474	(65 404)	-49.7%	262 949	
6		–	696	696	–	–	348	(348)	-100.0%	696	
Other capital transfers [insert description]											
Provincial Government:		–	696	696	–	–	348	(348)	-100.0%	696	
6		–	696	696	–	–	348	(348)	-100.0%	696	
0											
District Municipality:		–	–	–	–	–	–	–	–	–	
0											
Other grant providers:		–	–	–	–	–	–	–	–	–	
0											
Total capital expenditure of Transfers and Grants		3 925	7 217	7 217	–	–	3 609	(145 436)	-4030.2%	7 217	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		493 654	532 879	539 120	64 400	206 867	269 560	(204 521)	-75.9%	539 120	

2.6 – Overtime per department

COMMUNITY SERVICES										
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent	
SOCIAL SERVICES	Non Structured	73 400	73 400	15 765	11 345	-	4 420	57 635	21%	
BEACH AREAS	Non Structured	300 000	300 000	120 757	46 792	26 500	73 965	179 243	40%	
CEMETRIES	Non Structured	510 140	510 140	234 480	90 194	57 584	144 286	275 660	46%	
DUMPING SITE	Non Structured	237 690	237 690	53 176	18 688	13 306	34 487	184 514	22%	
ENVIRONMENTAL ADMINISTRATION	Non Structured	36 840	36 840	-	-	-	-	36 840	0%	
ENVIRONMENTAL HEALTH	Non Structured	-	-	-	-	-	-	-	0%	
PARKS & GARDENS	Non Structured	650 000	650 000	269 926	99 834	70 032	170 092	380 074	42%	
PUBLIC TOILETS	Non Structured	277 370	277 370	20 028	5 722	6 540	14 306	257 342	7%	
REFUSE REMOVAL	Non Structured	4 083 020	3 983 020	1 144 618	426 189	206 110	718 429	2 838 402	29%	
SPORT MAINTENANCE	Non Structured	291 640	291 640	118 248	30 233	33 733	88 014	173 392	41%	
STREET CLEANSING	Non Structured	2 355 000	2 345 000	548 951	344 992	26 884	203 959	1 796 049	23%	
SWIMMINGPOOL	Non Structured	16 000	16 000	16 382	5 863	-	10 519	- 382	102%	
Cemeteries; Alien Vegetation & Open Space	Non Structured	-	-	12 133	-	11 571	12 133	- 12 133	0%	
Parks	Non Structured	-	-	18 014	-	13 801	18 014	- 18 014	0%	
Street Cleaning	Non Structured	-	-	246 636	-	148 812	246 636	- 246 636	0%	
Street Cleaning	Non Structured	-	-	23 913	-	19 233	23 913	- 23 913	0%	
Refuse Removal	Non Structured	-	-	129 321	-	98 107	129 321	- 129 321	0%	
Refuse Removal	Non Structured	-	-	66 651	-	35 943	66 651	- 66 651	0%	
Sport Maintenance	Non Structured	-	1	6 988	-	6 988	6 988	- 6 987	698830%	
Community Development	Non Structured	-	-	807	-	807	807	- 807	0%	
Community Development	Non Structured	-	1	245	-	245	245	- 244	24496%	
Beaches	Non Structured	-	-	12 440	-	12 440	12 440	- 12 440	0%	
Refuse Removal	Non Structured	-	-	1 418	-	1 418	1 418	- 1 418	0%	
		8 831 100	8 721 102	3 060 895	1 079 853	790 054	1 981 042	5 660 207	35%	
	% SPENT	35%								

COMMUNITY SAFETY AND MOBILITY									
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent
ANTI LAND INVASION	Non Structured	1 500 000	1 470 000	1 000	1 000	-	-	1 469 000	0%
ANTI LAND INVASION	Structured	350 000	350 000	1 737	-	-	1 737	348 263	0%
FIRE SERVICES	Night Shift	2 402 237	2 402 237	553 831	303 769	52 942	250 062	1 848 406	23%
FIRE SERVICES	Non Structured	972 400	972 400	120 155	58 717	15 034	61 438	852 245	12%
FIRE SERVICES	Structured	949 867	949 867	543 861	361 678	-	182 183	406 006	57%
SECURITY SERVICES	Night Shift	350 000	350 000	200 001	44 983	45 025	155 019	149 999	57%
SECURITY SERVICES	Non Structured	3 032 000	2 882 000	64 202	54 103	4 962	10 098	2 817 798	2%
SECURITY SERVICES	Structured	550 000	550 000	208 019	70 029	-	137 990	341 981	38%
FLEET MANAGEMENT	Non Structured	250 000	250 000	2 895	2 895	-	-	247 105	1%
GIPTN - AUXILIARY COST	Structured	-	-	-	-	-	-	-	0%
TRAFFIC LAW ENFORCEMENT	Night Shift	343 580	343 580	-	-	-	-	343 580	0%
TRAFFIC LAW ENFORCEMENT	Non Structured	3 189 580	3 189 580	662 427	248 189	131 262	414 239	2 527 153	21%
TRAFFIC LAW ENFORCEMENT	Structured	43 800	43 800	34 020	3 735	-	30 285	9 780	78%
TRAFFIC:DRIVERS LICENCE	Non Structured	208 060	208 060	24 268	8 459	4 845	15 808	183 792	12%
TRAFFIC:VEHICLE REGISTRATION	Non Structured	205 180	205 180	22 375	10 060	1 684	12 314	182 805	11%
TRAFFIC:VEHICLE TESTING	Non Structured	35 090	35 090	-	-	-	-	35 090	0%
LAW ENFORCEMENT	Non Structured	-	10 000	-	-	-	-	10 000	0%
LAW ENFORCEMENT	Night Shift	-	-	3 416	-	1 708	3 416	-	3 416
Traffic Operations	Non Structured	-	1	6 579	-	6 579	6 579	-	6 578
Security Services	Non Structured	-	-	187 392	-	187 392	187 392	-	187 392
		14 381 794	14 211 795	2 636 178	1 167 618	451 434	1 468 560	11 575 617	19%
	% SPENT	19%							
ELECTROTECHNICAL SERVICES									
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent
ELECTRICITY: DISTRIBUTION	Non Structured	8 053 540	8 053 540	3 368 057	1 484 966	598 020	1 883 090	4 685 483	42%
ELECTRICITY: DISTRIBUTION	Non Structured	399 910	399 910	20 364	12 719	-	7 645	379 546	5%
ELECTRICITY: DISTRIBUTION	Non Structured	-	-	15 824	-	14 275	15 824	-	15 824
		8 453 450	8 453 450	3 404 245	1 497 685	612 296	1 906 560	5 049 205	40%
	% SPENT	40%							

CORPORATE SERVICES										
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent	
CIVIC CENTRE	Non Structured	314 490	314 490	145 238	51 050	37 722	94 188	169 252	46%	
CONVILLE HALL	Non Structured	25 920	25 920	7 518	2 482	3 942	5 037	18 402	29%	
DMA AREA	Non Structured	52 460	52 460	951	152	-	799	51 509	2%	
OFFICE OF THE EXECUTIVE MAYOR	Non Structured	50 000	50 000	4 292	4 292	-	-	45 708	9%	
THEMBALETHU HALL	Non Structured	20 000	20 000	-	-	-	-	20 000	0%	
MAINTENANCE	Non Structured	481 500	481 500	183 292	64 932	48 397	118 360	298 208	38%	
UNIONDALE & HAARLEM	Non Structured			3 226	-	1 108	3 226	-	3 226	
CORPORATE SERVICES ADMIN SUPPORT	Non Structured			7 010	-	-	7 010	-	7 010	
		944 370	944 370	351 527	122 907	91 169	228 619	592 843	37%	
	% SPENT	37%								
CIVIL ENGINEERING										
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent	
CIVIL ADMINISTRATION	Non Structured	32 180	32 180	35 887	6 269	17 110	29 618	-	3 707	
LABORATORY SERVICES	Non Structured	22 700	22 700	457	-	457	457	22 243	2%	
MECHANICAL WORKSHOP	Non Structured	690 660	690 660	216 401	80 136	57 433	136 265	474 259	31%	
SEWERAGE MAINLINES/PUMP STAT	Non Structured	5 758 220	5 758 220	2 560 900	1 188 470	499 443	1 372 430	3 197 320	44%	
STREETS & STORMWATER	Non Structured	1 637 100	1 637 100	521 494	134 037	174 952	387 457	1 115 606	32%	
WATER CONTAMINATION CONTROL	Night Shift	371 820	371 820	179 331	69 400	34 264	109 931	192 489	48%	
WATER CONTAMINATION CONTROL	Non Structured	1 821 180	1 821 180	664 835	287 878	127 650	376 957	1 156 345	37%	
WATER CONTAMINATION CONTROL	Structured	340 470	340 470	106 194	67 459	-	38 735	234 276	31%	
WATER DISTRIBUTION	Non Structured	5 683 970	5 683 970	2 810 078	998 903	813 083	1 811 174	2 873 892	49%	
WATER PURIFICATION	Night Shift	427 960	427 960	177 699	71 325	35 969	106 374	250 261	42%	
WATER PURIFICATION	Non Structured	2 038 750	2 038 750	1 147 514	449 751	233 861	697 763	891 236	56%	
WATER PURIFICATION	Structured	445 210	445 210	122 571	82 586	-	39 985	322 639	28%	
WATER DISTRIBUTION	Non Structured	-	-	5 020	-	4 581	5 020	-	5 020	
STREETS & STORMWATER	Non Structured	-	-	29 436	-	13 033	29 436	-	29 436	
WATER CONTAMINATION CONTROL	Non Structured	-	-	7 802	-	3 687	7 802	-	7 802	
WATER DISTRIBUTION	Non Structured	-	-	2 509	-	2 273	2 509	-	2 509	
SEWERAGE MAINLINES/PUMP STAT	Non Structured	-	-	123 825	-	31 932	123 825	-	123 825	
LABORATORY SERVICES	Non Structured	-	-	73	-	73	73	-	73	
WATER PURIFICATION	Non Structured	-	-	1 011	-	1 011	1 011	-	1 011	
		19 270 220	19 270 220	8 713 033	3 436 213	2 050 813	5 276 821	10 557 187	45%	
	% SPENT	45%								

PLANNING AND DEVELOPMENT									
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent
HOUSING ADMINISTRATION	Non Structured	156 940	156 940	35 157	5 824	5 284	29 333	121 783	22%
ECONOMIC DEVELOPMENT	Non Structured	35 000	35 000	-	-	-	-	35 000	0%
		191 940	191 940	35 157	5 824	5 284	29 333	156 783	18%
	% SPENT	18%							
MUNICIPAL MANAGER									
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent
COMMUNICATIONS	Non Structured	20 000	20 000	5 326	4 422	-	903	14 674	27%
Communication & Intergovernmental Relations	Non Structured	-	-	2 897	-	1 766	2 897	-	0%
Office of the Municipal Manager Administration	Non Structured	-	-	1 020	-	517	1 020	-	0%
		20 000	20 000	9 243	4 422	2 283	4 820	10 757	46%
	% SPENT	46%							
FINANCIAL SERVICES									
Department	Item Name	Original Budget	Amended Budget	Actual Spent to date	1ST QUARTER	DEC	2ND QUARTER	Available	% Budget Spent
CREDIT CONTROL	Non Structured	156 810	156 810	114 873	28 256	33 455	86 617	41 937	73%
CREDITORS SECTION	Non Structured	82 820	82 820	11 305	-	11 305	11 305	71 515	14%
INCOME SECTION	Non Structured	95 860	95 860	24 946	3 882	21 064	21 064	70 914	26%
IT SERVICES NETWORK	Non Structured	6 630	6 630	1 312	-	422	1 312	5 318	20%
REMUNERATION SECTION	Non Structured	27 580	27 580	7 435	-	7 435	7 435	20 145	27%
STORES	Non Structured	49 610	49 610	9 627	3 752	1 938	5 876	39 983	19%
CLIENT SERVICES	Non Structured	40 000	40 000	4 613	353	-	4 260	35 387	12%
VALUATION SECTION	Non Structured	9 180	9 180	-	-	-	-	9 180	0%
		468 490	468 490	174 112	36 243	75 618	137 869	294 378	37%
	% SPENT	37%							
Grand Total		52 561 364	52 281 367	18 384 389	7 350 765	4 078 950	11 033 624	33 896 978	35%

35%

Notes:

- An amount of **R18 384 389** has been paid out to date, which constitutes **35%** of the budget.

2.7 Section 66 Report: Employee Related Costs

WC044 George - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		1	A	B	C					D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 550	22 368	22 368	1 534	9 121	11 184	(2 063)	-18%	22 368
Pension and UIF Contributions		375	417	417	34	207	209	(1)	-1%	417
Medical Aid Contributions		236	267	267	22	115	134	(18)	-14%	267
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		2 361	2 996	2 996	184	1 161	1 498	(338)	-23%	2 996
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		5 175	6 626	6 626	423	2 606	3 313	(707)	-21%	6 626
Sub Total - Councillors		27 697	32 676	32 676	2 196	13 210	16 338	(3 128)	-19%	32 676
% increase	4	18.0%	18.0%	18.0%						18.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 165	14 882	14 882	773	5 264	7 441	(2 177)	-29%	14 882
Pension and UIF Contributions		654	91	130	61	408	65	343	527%	130
Medical Aid Contributions		170	–	59	18	92	30	62	210%	59
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		571	512	512	51	313	256	57	22%	512
Cellphone Allowance		263	348	348	24	156	174	(18)	-10%	348
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1	56	56	5	36	28	8	27%	56
Payments in lieu of leave		–	–	–	136	136	–	136	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	144	144	–	–	72	(72)	-100%	144
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		146	195	195	–	–	97	(97)	-100%	195
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 969	16 226	16 325	1 069	6 405	8 163	(1 757)	-22%	16 325
% increase	4	103.6%	104.9%							104.9%
Other Municipal Staff										
Basic Salaries and Wages		425 959	536 144	544 954	42 144	241 027	272 477	(31 450)	-12%	544 954
Pension and UIF Contributions		87 509	101 054	101 054	8 181	48 939	50 527	(1 588)	-3%	101 054
Medical Aid Contributions		29 441	48 000	48 000	2 590	19 324	24 000	(4 676)	-19%	48 000
Overtime		44 998	52 561	52 281	4 489	19 143	26 141	(6 997)	-27%	52 281
Performance Bonus		33 305	38 000	38 000	32	35 666	19 000	16 666	88%	38 000
Motor Vehicle Allowance		18 935	19 266	19 512	1 800	10 414	9 756	658	7%	19 512
Cellphone Allowance		2 260	2 619	2 687	243	1 408	1 343	65	5%	2 687
Housing Allowances		2 286	4 043	4 043	226	1 319	2 021	(702)	-35%	4 043
Other benefits and allowances		17 432	17 644	17 926	1 592	8 311	8 963	(652)	-7%	17 926
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	5 843	5 703	464	1 830	2 851	(1 021)	-36%	5 703
Post-retirement benefit obligations	2	45 186	20 640	20 640	42	1 404	10 320	(8 916)	-86%	20 640
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		1 474	1 646	2 051	251	1 131	1 026	106	10%	2 051
Acting and post related allowance		2 384	2 867	2 753	200	959	1 376	(418)	-30%	2 753
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		711 170	850 327	859 604	62 252	390 876	429 802	(38 926)	-9%	859 604
% increase	4	19.6%	20.9%							20.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		746 836	899 229	908 604	65 518	410 491	454 303	(43 811)	-10%	908 604
% increase	4	20.4%	21.7%							21.7%
TOTAL MANAGERS AND STAFF		719 139	866 553	875 929	63 321	397 281	437 965	(40 684)	-9%	875 929

2.8 Deviations

DEVIATIONS - DECEMBER 2025							
DIRECTORATE	SERVICES/GOODS	AWARDED TO	AMOUNT	VOTE/JOB COSTING	VOTE DESCRIPTION	REASON	OTHER SUPPLIERS
Planning and Development	Leasing of Beach Hawker Stands at beachfronts, extension of Tender DPD020/2022 contract period until 31 January 2026 (Income)	B Botha; W Maritz; K Claassen & J Tarlof	Income Tender	20220703048993	Revenue: Rental Fixed Assets (non-market related)	Exceptional case and impractical or impossible to follow official procurement processes	N.A.
Financial Services	Advertising of Tenders and Formal Written Quotations & HR Advertisements from 1 January 2026 until 30 June 2026	Group Editors Co (Pty) Ltd (Division: George Herald)	R350 000.00	Various votes of user departments	Various votes of user departments	Exceptional case and impractical or impossible to follow official procurement processes	N.A.

2.9 Section 11 Report – Withdrawals from Municipal Bank Accounts

The following is the quarterly report submitted to Provincial Treasury.

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	George Municipality	
MUNICIPAL DEMARCTION CODE:	WC044	
QUARTER ENDED:	31-Dec-25	
	Amount	Reason for withdrawal
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -		
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R -	Donations made approved by Mayor, Municipal Manager and CFO
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 344 324 217.00	Transfers made to the Department of Transport and Public works for motor registration costs
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or		
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 3 499 217.53	Refunds made ie. Deposits as well as refund of monies incorrectly paid into the bank
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 0.00	Investments made
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: Leon E Wallace	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: Deputy Director: Financial Management	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 	
Tel number	Fax number	Email Address
044 801 9036	044 801 9175	lew Wallace@george.gov.za
<p>The completed form must reach Mr Wesley Baatjes at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>		

2.10 Summary of external loans

Lending institution	Inception Date	Original Capital Amount	Balance 01/12/2025	Repayments Dec 2025	Interest Capitalised Dec 2025	Balance 31/12/2025	Percentage
DBSA	30/June/2006	46 000 000	4 808 080	0	0	4 808 080	9.41%
DBSA	29/June/2007	45 700 000	9 011 152	0	0	9 011 152	9.18%
DBSA	30/June/2008	54 182 000	16 960 423	0	0	16 960 423	11.10%
DBSA	30/June/2009	39 743 000	16 310 771	0	0	16 310 771	11.86%
DBSA	11/December/2009	81 300 000	36 977 186	14 680 570	4 834 137	22 296 616	12.15%
DBSA	30/June/2019	53 485 389	28 103 946	0	1 353 221	28 103 946	9.82%
FNB	03/January/2011	65 000 000	4 236 321	4 236 321	235 126	0	11.01%
ABSA Bank		224 580	0	0	0	0	9.77%
Nedbank		19 900 000	0	0	0	0	7.78%
STANDARD BANK	30/June/2022	4 744 057	2 133 027	0	103 302	2 133 027	7.84%
STANDARD BANK	30/June/2022	111 973 726	99 345 691	0	5 713 085	99 345 691	9.52%
STANDARD BANK	24/June/2025	345 250 894	345 250 894	6 570 726	19 421 545	338 680 168	10.75%
NEDBANK	29/January/2024	174 593 000	165 829 285	6 537 534	9 705 511	159 291 751	11.61%
Nedbank	25/June/2025	48 796 167	48 796 167	0	2 205 814	48 796 167	8.73%
ABSA Bank	14/February/2024	41 336 000	30 652 070	3 733 217	1 598 972	26 918 853	10.13%
TOTAL			808 415 013	35 758 367	45 170 713	772 656 646	

Total external loans outstanding as at 31 December 2024 amounted to R 442 million.

2.11 Investment Portfolio

INVESTMENT REGISTER - 2025/2026																		
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170020 OPENING BALANCE	428170021 DEPOSIT	428170025 WITHDRAW	INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE	
								112719	132695	133334	Unknown	Unknown		113620				
								IA0010010020060010010	IA001001002006001002	IA0010010020060010030000	IA0010010020060010040	IA00100100200600100500		IR002002001002003000				
								00000000000000000000	00000000000000000000	00000000000000000000	00000000000000000000	00000000000000000000		00000000000000000000				
INVESTMENTS WITH AFRICAN BANK																		
Investments carried forward 30 June 2025																		
71	91	09/05/2025	11/08/2025	8.650%	214011	90607563	AFR	300,000,000.00						300,000,000.00	3,768,082.19	30/06/2025	12/08/2025	Int
72	61	26 06 2025	26/08/2025	8.250%	214511	90609640	AFR	200,000,000.00						200,000,000.00	226,027.40	30/06/2025	28/08/2025	Int
73	92	26 06 2025	26/09/2025	8.350%	214510	90609641	AFR	100,000,000.00						100,000,000.00	114,383.56	30/06/2025	29/09/2025	Int
								600,000,000.00						600,000,000.00				
Movement 1 Julie 2025 to 30 June 2026																		
71	91	09/05/2025	11/08/2025	8.650%	214011	90607563	AFR	-	-	300,000,000.00				300,000,000.00	2,914,931.50	11/08/2025	12/08/2025	Kwit 00006791
72	61	26 06 2025	26/08/2025	8.250%	214511	90609640	AFR	-	-	200,000,000.00				200,000,000.00	2,531,506.85	26/08/2025	28/08/2025	Kwit 00007267
73	92	26 06 2025	26/09/2025	8.350%	214510	90609641	AFR	-	-	100,000,000.00				100,000,000.00	1,990,733.97	26/09/2025	29/09/2025	Kwit 00008170
74	33	13/08/2025	15/09/2025	8.100%	215099	90610920	AFR	-	-	200,000,000.00		200,000,000.00		-	1,464,657.53	15/09/2025	15/09/2025	Kwit 00007804
76	32	18/09/2025	20/10/2025	8.000%	215575	90612083	AFR	-	-	100,000,000.00		100,000,000.00		-	701,369.87	20/10/2025	20/10/2025	Kwit 01534316
75	92	13/08/2025	13/11/2025	8.300%	215098	90610925	AFR	-	-	300,000,000.00		-		300,000,000.00	-	13/11/2025	tba	tba
77	91	18/09/2025	18/12/2025	8.100%	215576	90612085	AFR	-	-	200,000,000.00		-		200,000,000.00	-	18/12/2025	tba	tba
Balance as at 31 December 2025								600,000,000.00	800,000,000.00	900,000,000.00	-	-	500,000,000.00	-	13,711,232.87			
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170030 OPENING BALANCE	428170031 DEPOSIT	428170032 WITHDRAW	428170033 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE	
								112720	Unknown	Unknown	132325	Unknown		132862				
								IA0010010020060020010	IA001001002006002002	IA0010010020060020030000	IA0010010020060020040	IA00100100200600200500		IR002002001002003000				
								00000000000000000000	00000000000000000000	00000000000000000000	00000000000000000000	00000000000000000000		00000000000000000000				
INVESTMENTS WITH COUNCIL'S BANKER - 48HOUR ACCOUNT																		
Opening Balance 1 July 2025								1,168,297.84					1,168,297.84					
Movement 1 Julie 2025 to 30 June 2026																		
		31/07/2025			76203422458	FNB					6,995.38		6,995.38		6,995.38			
		31/08/2025			76203422458	FNB					6,795.77		6,795.77		6,795.77			
		2025/09/31	-		76203422458	FNB					6,606.75		6,606.75		6,606.75			
		31/10/2025	-		76203422458	FNB					6,865.12		6,865.12		6,865.12			
Balance as at 31 December 2025								1,168,297.84			27,263.02	-	1,195,560.86	-	27,263.02			

INVESTMENT REGISTER - CONTINUE																	
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170040 OPENING BALANCE	428170041 DEPOSIT	428170042 WITHDRAW	428170043 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	1/0660/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
								112721	Unknown	Unknown	132099	Unknown	132862	1/0660/100490000 INTEREST RECEIVED			
INVESTMENTS WITH COUNCIL'S BANKER - CALL ACCOUNT																	
Opening Balance 1 July 2025 1,168,956.60																	
Movement 1 July 2025 to 30 June 2026																	
31/07/2025	-	63059662304	FNB	-	-	-	-	-	-	-	7,048.96	7,048.96	-	7,048.96			
31/08/2025	-	63059662304	FNB	-	-	-	-	-	-	-	6,841.78	6,841.78	-	6,841.78			
30/09/2025	-	63059662304	FNB	-	-	-	-	-	-	-	6,659.59	6,659.59	-	6,659.59			
31/10/2025	-	63059662304	FNB	-	-	-	-	-	-	-	6,920.33	6,920.33	-	6,920.33			
Balance as at 31 December 2025								1,168,956.60	-	-	27,470.66	-	1,196,427.26	-	27,470.66		
INVESTMENTS WITH COUNCIL'S BANKER - ESKOM GUARANTEE																	
No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	401010200 OPENING BALANCE	401010201 DEPOSIT	401010202 WITHDRAW	401010203 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	1/0660/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
Opening Balance 1 July 2025 84,000,000.00																	
Movement 1 July 2025 to 30 June 2026																	
-	-	07/08/2025	-	7.45%	76206720370	FNB	-	133467	133494	135766	135764	135765	-	84,000,000.00	-	6,295,443.29	
Amount re-invested																	
-	-	07/08/2025	-	7.45%	76205720370	FNB	-	-	-	84,000,000.00	-	-	-	-	710,156.71		
Balance as at 31 December 2025								84,000,000.00	84,000,000.00	84,000,000.00	-	-	-	84,000,000.00	-	7,005,600.00	
Balance as at 30 June 2026								686,337,254.44	884,000,000.00	984,000,000.00	54,733.68	-	586,391,988.12	-	20,771,566.55		

OPGESTEL DEUR:

Thesne Rennie

DATUM: 07-Jan-26

GOEDGEGEKEUR DEUR:

Carla Nell

DATUM: 07-Jan-26

Section 9 (1) of the Budget and Reporting regulations states that the accounting officer of a municipality must report on the investment portfolio of the municipality at the end of the month.

The cash flow of the municipality is monitored regularly and from time-to-time cash flow surpluses are invested at financial institutions in order to maximise the interest yield.

2.12 George Municipality: Charitable and Relief Fund



BIO CASE 28306019



Tue, 6 Jan, 2026 at 12:15:24 PM

Account 9149554208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND

Branch MIDLANDS PUBLIC SECTOR

Start Date 20260101 End Date 20260101

Entry

Event No	Date	Description	Site	Amount	Balance
00	260101	BALANCE B/FORWARD		0.00	4904.89
1362	260101	CREDIT INTEREST	EC PUBL SE	15.62	4920.51

2.13 Cost Containment: Quarter 2 of 2025/2026

Measures	Cost Containment In -Year Report			
	Budget	Q1	Q2	Savings
Use of consultants	80 456 017	11 378 516	18 907 359	69 077 501
Vehicles used for political office-bearers	0	0	0	0
Travel and subsistence	3 159 570	152 591	21 673	3 006 979
Domestic accommodation	1 493 120	377 978	296 529	1 115 142
Sponsorships, events and catering	16 785 045	1 854 134	4 219 671	14 930 911
Communication	1 017 180	147 857	168 078	869 323
Other related expenditure items	0	0	0	0
Total	102 910 932	13 911 075	23 613 311	88 999 857

2.14 Mid-Year Performance Assessment Schedules (C1 to C7)

Table C1

WC044 George - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2024/25	Budget Year 2025/26								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	478 380	511 915	511 915	39 814	269 042	255 957	13 084	5%	511 915	
Service charges	1 713 213	1 896 616	1 896 616	115 727	828 221	948 308	(120 086)	-13%	1 896 616	
Investment revenue	116 822	32 395	32 395	4 011	42 645	16 197	26 447	163%	32 395	
Transfers and subsidies - Operational	705 334	765 031	736 375	346	227 932	368 187	(140 256)	(0)	736 375	
Other own revenue	349 222	663 733	663 733	7 547	119 499	331 867	(212 368)	-64%	663 733	
Total Revenue (excluding capital transfers and contributions)	3 362 972	3 869 689	3 841 033	167 447	1 487 338	1 920 517	(433 178)	-23%	3 841 033	
Employee costs	719 139	866 553	875 929	63 321	397 281	437 965	(40 684)	-9%	875 929	
Remuneration of Councillors	27 697	32 676	32 676	2 196	13 210	16 338	(3 128)	-19%	32 676	
Depreciation and amortisation	282 763	266 128	266 128	22 177	133 064	133 064	–	–	266 128	
Interest	48 659	69 770	69 770	45 174	45 273	34 885	10 388	30%	69 770	
Inventory consumed and bulk purchases	1 019 051	1 334 579	1 329 621	155 996	478 200	664 811	(186 611)	-28%	1 329 621	
Transfers and subsidies	103 171	105 770	107 166	1 697	12 204	53 583	(41 379)	-77%	107 166	
Other expenditure	1 101 892	1 231 865	1 232 380	111 842	460 830	616 190	(155 361)	-25%	1 232 380	
Total Expenditure	3 302 371	3 907 341	3 913 669	402 404	1 540 062	1 956 836	(416 774)	-21%	3 913 669	
Surplus/(Deficit)	60 601	(37 652)	(72 636)	(234 958)	(52 724)	(36 319)	(16 405)	45%	(72 636)	
Transfers and subsidies - capital (monetary)	952 679	119 582	394 843	19 512	66 687	197 421	####	-66%	394 843	
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207	
Capital expenditure & funds sources										
Capital expenditure	1 248 375	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19%	1 179 779	
Capital transfers recognised	815 342	143 106	353 173	42 463	87 356	176 586	(89 230)	-51%	353 173	
Borrowing	413 905	563 940	604 302	85 066	331 633	302 151	29 481	10%	604 302	
Internally generated funds	19 128	199 973	222 304	11 312	56 333	111 152	(54 819)	-49%	222 304	
Total sources of capital funds	1 248 375	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19%	1 179 779	
Financial position										
Total current assets	1 671 360	2 126 529	2 066 493		1 672 332				2 066 493	
Total non current assets	5 258 065	6 811 897	7 084 657		6 191 478				7 084 657	
Total current liabilities	1 137 113	1 593 930	1 584 640		1 388 615				1 584 640	
Total non current liabilities	731 751	1 605 469	1 605 469		1 214 854				1 605 469	
Community wealth/Equity	5 008 558	5 739 027	5 981 041		5 295 392				5 981 041	
Cash flows										
Net cash from (used) operating	6 949 078	533 290	533 290	302 980	1 319 177	816 113	(503 064)	-62%	533 290	
Net cash from (used) investing	716 048	(907 018)	(969 712)	(145 368)	(440 955)	(484 856)	(43 901)	9%	(969 712)	
Net cash from (used) financing	355 531	490 432	489 748	(35 756)	(35 618)	244 874	280 492	115%	490 225	
Cash/cash equivalents at the month/year end	9 377 677	809 896	746 518	121 856	2 170 161	1 269 323	(900 838)	-71%	1 381 359	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	227 829	48 255	22 795	19 564	19 165	16 218	15 336	354 053	723 216	
Creditors Age Analysis										
Total Creditors	58 363	4 035	2 434	29	287	–	–	–	65 148	

Table C2

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		639 387	597 745	596 971	46 367	326 599	298 485	28 114	9%
Executive and council		7 134	5	5	–	–	2	(2)	-100%
Finance and administration		632 253	597 740	596 966	46 367	326 599	298 483	28 116	9%
Internal audit		–	–	–	–	–	–	–	–
<i>Community and public safety</i>		143 550	216 228	218 253	1 977	24 793	109 126	(84 334)	-77%
Community and social services		16 413	24 311	25 853	51	6 975	12 926	(5 952)	-46%
Sport and recreation		28 533	37 320	37 320	81	599	18 660	(18 061)	-97%
Public safety		84 199	103 030	103 030	1 842	8 566	51 515	(42 949)	-83%
Housing		14 380	51 375	51 858	–	8 640	25 929	(17 289)	-67%
Health		26	192	192	3	13	96	(83)	-86%
<i>Economic and environmental services</i>		1 000 364	666 776	912 777	12 928	221 119	456 389	(235 269)	-52%
Planning and development		23 597	29 712	29 712	721	8 140	14 856	(6 716)	-45%
Road transport		976 665	636 878	882 880	12 205	212 940	441 440	(228 500)	-52%
Environmental protection		102	185	185	1	40	93	(53)	-57%
<i>Trading services</i>		2 527 560	2 507 803	2 507 204	125 688	981 505	1 253 602	(272 097)	-22%
Energy sources		1 194 501	1 348 613	1 348 613	67 184	553 574	674 306	(120 732)	-18%
Water management		732 905	598 511	598 511	23 808	148 617	299 256	(150 639)	-50%
Waste water management		351 306	309 694	309 694	19 577	151 423	154 847	(3 424)	-2%
Waste management		248 847	250 985	250 386	15 119	127 891	125 193	2 698	2%
<i>Other</i>	4	4 789	719	671	–	9	335	(327)	-97%
Total Revenue - Functional	2	4 315 651	3 989 271	4 235 876	186 959	1 554 025	2 117 938	(563 913)	-27%
Expenditure - Functional									
<i>Governance and administration</i>		486 958	636 723	635 492	71 232	299 427	317 746	(18 320)	-6%
Executive and council		80 168	78 620	78 590	3 442	25 527	39 295	(13 768)	-35%
Finance and administration		384 217	495 876	494 675	60 955	246 922	247 338	(416)	0%
Internal audit		22 573	62 228	62 228	6 835	26 978	31 114	(4 136)	-13%
<i>Community and public safety</i>		293 485	310 447	312 397	21 865	112 732	156 198	(43 466)	-28%
Community and social services		54 449	56 318	57 930	5 580	29 991	28 965	1 026	4%
Sport and recreation		46 657	43 233	43 021	5 665	21 319	21 510	(191)	-1%
Public safety		147 979	156 785	156 659	7 043	41 106	78 329	(37 223)	-48%
Housing		37 079	44 785	45 461	2 628	16 978	22 731	(5 752)	-25%
Health		7 320	9 326	9 326	949	3 338	4 663	(1 325)	-28%
<i>Economic and environmental services</i>		644 386	729 612	735 210	60 926	226 889	367 605	(140 716)	-38%
Planning and development		47 921	58 608	58 611	4 069	25 519	29 306	(3 786)	-13%
Road transport		591 066	663 214	668 978	56 543	198 722	334 489	(135 767)	-41%
Environmental protection		5 399	7 790	7 621	314	2 648	3 810	(1 162)	-31%
<i>Trading services</i>		1 857 565	2 210 438	2 210 532	246 921	892 609	1 105 266	(212 657)	-19%
Energy sources		1 039 758	1 214 907	1 215 660	167 255	519 861	607 830	(87 969)	-14%
Water management		281 437	505 491	505 491	30 564	129 213	252 745	(123 532)	-49%
Waste water management		374 086	332 612	332 912	36 306	171 160	166 456	4 704	3%
Waste management		162 284	157 428	156 469	12 795	72 374	78 234	(5 860)	-7%
<i>Other</i>		19 977	20 121	20 039	1 461	8 405	10 020	(1 615)	-16%
Total Expenditure - Functional	3	3 302 371	3 907 341	3 913 669	402 404	1 540 062	1 956 836	(416 774)	-21%
Surplus/ (Deficit) for the year		1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-0.91333
									322 207

Table C3

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	7 134	–	–	–	–	–	–	–	
Vote 2 - Corporate Services		7 264	8 167	7 453	35	2 282	3 726	(1 445)	-38.8%	
Vote 3 - Community Services		292 225	309 724	310 667	15 217	134 335	155 333	(20 998)	-13.5%	
Vote 4 - Civil Engineering Services		1 504 648	918 256	936 510	43 415	301 394	468 255	(166 861)	-35.6%	
Vote 5 - Electrotechnical Services		1 194 501	1 348 613	1 348 613	67 184	553 574	674 306	(120 732)	-17.9%	
Vote 6 - Financial Services		626 467	584 754	584 574	46 366	323 235	292 287	30 948	10.6%	
Vote 7 - Planning And Development		41 586	87 748	88 183	721	18 240	44 091	(25 851)	-58.6%	
Vote 8 - Community Safety & Mobility		641 820	732 010	959 878	14 021	220 965	479 939	(258 974)	-54.0%	
Total Revenue by Vote	2	4 315 646	3 989 271	4 235 876	186 959	1 554 025	2 117 938	(563 913)	-26.6%	4 235 876
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	26 580	31 634	31 634	5 298	19 491	15 817	3 673	23.2%	
Vote 2 - Corporate Services		198 591	216 217	215 503	21 457	103 308	107 752	(4 444)	-4.1%	
Vote 3 - Community Services		257 722	253 431	254 396	23 739	121 278	127 198	(5 920)	-4.7%	
Vote 4 - Civil Engineering Services		694 003	894 525	894 525	77 395	328 820	447 263	(118 443)	-26.5%	
Vote 5 - Electrotechnical Services		1 059 781	1 239 351	1 239 403	168 900	530 622	619 701	(89 079)	-14.4%	
Vote 6 - Financial Services		169 409	238 974	238 794	34 264	117 848	119 397	(1 549)	-1.3%	
Vote 7 - Planning And Development		102 607	154 343	154 703	10 299	60 713	77 352	(16 639)	-21.5%	
Vote 8 - Community Safety & Mobility		793 670	878 865	884 711	61 051	257 982	442 355	(184 373)	-41.7%	
Total Expenditure by Vote	2	3 302 363	3 907 341	3 913 669	402 404	1 540 062	1 956 836	(416 774)	-21.3%	3 913 669
Surplus/ (Deficit) for the year	2	1 013 282	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91.3%	322 207

Table C4

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		1 122 369	1 272 286	1 272 286	65 442	524 387	636 143	(111 756)	-18%	1 272 286
Service charges - Water		223 808	242 591	242 591	21 664	107 327	121 295	(13 968)	-12%	242 591
Service charges - Waste Water Management		192 586	200 295	200 295	14 782	103 062	100 148	2 914	3%	200 295
Service charges - Waste management		174 450	181 444	181 444	13 839	93 445	90 722	2 723	3%	181 444
Sale of Goods and Rendering of Services		126 335	156 916	156 916	3 667	58 724	78 458	(19 734)	-25%	156 916
Agency services		14 899	21 653	21 653	(7 705)	(524)	10 827	(11 351)	-105%	21 653
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 474	23 368	23 368	4 747	13 515	11 684	1 831	16%	23 368
Interest from Current and Non Current Assets		116 822	32 395	32 395	4 011	42 645	16 197	26 447	163%	32 395
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		5 443	5 680	5 680	517	4 021	2 840	1 181	42%	5 680
Licence and permits		1 188	847	847	188	630	424	207	49%	847
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		65 143	80 857	80 857	2 389	18 790	40 429	(21 639)	-54%	80 857
Non-Exchange Revenue										
Property rates		478 380	511 915	511 915	39 814	269 042	255 957	13 084	5%	511 915
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		81 319	98 076	98 076	1 875	10 266	49 038	(38 772)	-79%	98 076
Licence and permits		1 402	4 565	4 565	61	582	2 283	(1 700)	-74%	4 565
Transfers and subsidies - Operational		705 334	765 031	736 375	346	227 932	368 187	(140 256)	-38%	736 375
Interest		-	-	-	684	1 279	-	1 279	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		27 018	24 377	24 377	1 125	12 215	12 189	27	0%	24 377
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	247 394	247 394	-	-	123 697	(123 697)	-100%	247 394
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3 362 972	3 869 689	3 841 033	167 447	1 487 338	1 920 517	(433 178)	-23%	3 841 033
Expenditure By Type										
Employee related costs		719 139	866 553	875 929	63 321	397 281	437 965	(40 684)	-9%	875 929
Remuneration of councillors		27 697	32 676	32 676	2 196	13 210	16 338	(3 128)	-19%	32 676
Bulk purchases - electricity		831 301	987 428	987 428	138 428	421 192	493 714	(72 523)	-15%	987 428
Inventory consumed		187 750	347 151	342 193	17 568	57 008	171 096	(114 088)	-67%	342 193
Debt impairment		122 773	104 898	104 898	-	-	52 449	(52 449)	-100%	104 898
Depreciation and amortisation		282 763	266 128	266 128	22 177	133 064	133 064	-	-	266 128
Interest		48 659	69 770	69 770	45 174	45 273	34 885	10 388	30%	69 770
Contracted services		742 102	873 085	873 867	93 139	337 241	436 934	(99 693)	-23%	873 867
Transfers and subsidies		103 171	105 770	107 166	1 697	12 204	53 583	(41 379)	-77%	107 166
Irrecoverable debts written off		50 404	11 854	11 854	-	26 656	5 927	20 729	350%	11 854
Operational costs		148 730	191 413	191 146	18 704	96 802	95 573	1 229	1%	191 146
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		37 883	50 615	50 615	-	130	25 307	(25 177)	-99%	50 615
Total Expenditure		3 302 371	3 907 341	3 913 669	402 404	1 540 062	1 956 836	(416 774)	-21%	3 913 669
Surplus/(Deficit)		60 601	(37 652)	(72 636)	(234 958)	(52 724)	(36 319)	(16 405)	45%	(72 636)
Transfers and subsidies - capital (monetary allocations)		952 679	119 582	394 843	19 512	66 687	197 421	(130 734)	-66%	394 843
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 013 279	81 931	322 207	(215 446)	13 963	161 102	(147 139)	-91%	322 207

Table C5

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Multi-Year expenditure appropriation</u>	2								
Vote 1 - Office of the Municipal Manager		–	90	90	–	66	45	21	46% 90
Vote 2 - Corporate Services		–	4 692	6 107	171	4 445	3 053	1 391	46% 6 107
Vote 3 - Community Services		–	33 626	35 258	1 793	11 358	17 629	(6 271)	-36% 35 258
Vote 4 - Civil Engineering Services		–	666 799	975 000	127 694	424 564	487 500	(62 936)	-13% 975 000
Vote 5 - Electrotechnical Services		–	140 552	97 286	2 439	16 385	48 643	(32 258)	-66% 97 286
Vote 6 - Financial Services		–	24 783	24 965	4 844	11 866	12 483	(616)	-5% 24 965
Vote 7 - Planning And Development		–	17 052	21 523	312	2 648	10 761	(8 114)	-75% 21 523
Vote 8 - Community Safety & Mobility		–	19 423	19 550	1 586	3 991	9 775	(5 785)	-59% 19 550
Total Capital Multi-year expenditure	4,7	–	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19% 1 179 779
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–
Vote 2 - Corporate Services		4 081	–	–	–	–	–	–	–
Vote 3 - Community Services		74 116	–	–	–	–	–	–	–
Vote 4 - Civil Engineering Services		1 076 847	–	–	–	–	–	–	–
Vote 5 - Electrotechnical Services		28 154	–	–	–	–	–	–	–
Vote 6 - Financial Services		459	–	–	–	–	–	–	–
Vote 7 - Planning And Development		37 031	–	–	–	–	–	–	–
Vote 8 - Community Safety & Mobility		27 686	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	1 248 375	–	–	–	–	–	–	–
Total Capital Expenditure		1 248 375	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19% 1 179 779
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>		4 494	40 896	46 309	5 398	20 341	23 154	(2 813)	-12% 46 309
Executive and council		–	15	15	–	–	8	(8)	-100% 15
Finance and administration		4 494	40 826	46 233	5 398	20 290	23 117	(2 826)	-12% 46 233
Internal audit		–	55	60	–	51	30	21	70% 60
<i>Community and public safety</i>		81 285	30 082	29 964	2 801	6 585	14 982	(8 397)	-56% 29 964
Community and social services		7 525	3 660	2 990	–	953	1 495	(542)	-36% 2 990
Sport and recreation		45 084	6 230	6 657	1 475	1 947	3 329	(1 382)	-42% 6 657
Public safety		25 349	15 752	15 877	1 327	3 668	7 939	(4 270)	-54% 15 877
Housing		2 512	840	840	–	17	420	(403)	-96% 840
Health		815	3 600	3 600	–	–	1 800	(1 800)	-100% 3 600
<i>Economic and environmental services</i>		566 369	197 041	510 986	67 249	205 320	255 493	(50 173)	-20% 510 986
Planning and development		36 127	11 212	12 411	303	592	6 206	(5 613)	-90% 12 411
Road transport		530 241	185 829	498 574	66 946	204 727	249 287	(44 560)	-18% 498 574
Environmental protection		–	–	–	–	–	–	–	–
<i>Trading services</i>		595 904	638 999	592 307	63 391	243 076	296 154	(53 078)	-18% 592 307
Energy sources		28 154	140 552	97 286	2 439	16 385	48 643	(32 258)	-66% 97 286
Water management		391 271	232 825	223 159	28 592	112 049	111 580	469	0% 223 159
Waste water management		155 296	243 772	249 109	32 156	107 553	124 554	(17 001)	-14% 249 109
Waste management		21 183	21 850	22 753	203	7 089	11 377	(4 288)	-38% 22 753
Other		324	–	213	–	–	107	(107)	-100% 213
Total Capital Expenditure - Functional Classification	3	1 248 375	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19% 1 179 779
<u>Funded by:</u>									
National Government		829 011	142 410	352 477	42 463	87 356	176 238	(88 882)	-50% 352 477
Provincial Government		(13 669)	696	696	–	–	348	(348)	-100% 696
District Municipality		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		–	–	–	–	–	–	–	–
Transfers recognised - capital		815 342	143 106	353 173	42 463	87 356	176 586	(89 230)	-51% 353 173
Borrowing	6	413 905	563 940	604 302	85 066	331 633	302 151	29 481	10% 604 302
Internally generated funds		19 128	199 973	222 304	11 312	56 333	111 152	(54 819)	-49% 222 304
Total Capital Funding		1 248 375	907 018	1 179 779	138 840	475 322	589 890	(114 567)	-19% 1 179 779

Table C6**WC044 George - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 327 556	809 896	747 202	1 363 020	747 202
Trade and other receivables from exchange transactions		125 348	159 213	159 213	197 214	159 213
Receivables from non-exchange transactions		43 683	7 777	7 777	54 220	7 777
Current portion of non-current receivables		2 283	2 958	2 958	1 551	2 958
Inventory		87 449	136 182	138 840	134 379	138 840
VAT		152 348	966 269	966 269	100 962	966 269
Other current assets		(67 307)	44 234	44 234	(179 015)	44 234
Total current assets		1 671 360	2 126 529	2 066 493	1 672 332	2 066 493
Non current assets						
Investments		–	–	–	–	–
Investment property		143 583	143 418	143 418	143 583	143 418
Property, plant and equipment		5 034 226	6 657 653	6 929 878	6 038 120	6 929 878
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		(8 347)	6 528	7 063	360	7 063
Trade and other receivables from exchange transactions		84 319	–	–	5 167	–
Non-current receivables from non-exchange transactions		47	61	61	12	61
Other non-current assets		–	–	–	–	–
Total non current assets		5 258 065	6 811 897	7 084 657	6 191 478	7 084 657
TOTAL ASSETS		6 929 425	8 938 426	9 151 150	7 863 809	9 151 150
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		73 804	85 749	85 749	76 804	85 749
Consumer deposits		49 824	45 936	45 594	50 803	45 594
Trade and other payables from exchange transactions		329 197	733 861	965 005	378 873	965 005
Trade and other payables from non-exchange transactions		459 857	91 331	(153 757)	679 668	(153 757)
Provision		99 810	104 057	109 053	88 337	109 053
VAT		124 622	532 996	532 996	114 130	532 996
Other current liabilities		–	–	–	–	–
Total current liabilities		1 137 113	1 593 930	1 584 640	1 388 615	1 584 640
Non current liabilities						
Financial liabilities		467 838	1 328 644	1 328 644	724 850	1 328 644
Provision		67 567	67 567	67 567	279 942	67 567
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		196 347	209 258	209 258	210 062	209 258
Total non current liabilities		731 751	1 605 469	1 605 469	1 214 854	1 605 469
TOTAL LIABILITIES		1 868 864	3 199 399	3 190 109	2 603 469	3 190 109
NET ASSETS	2	5 060 560	5 739 027	5 961 041	5 260 340	5 961 041
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 062 032	5 415 591	5 657 605	5 110 807	5 657 605
Reserves and funds		(53 474)	323 436	323 436	184 585	323 436
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 008 558	5 739 027	5 981 041	5 295 392	5 981 041

Table C7

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	9 036 496	547 846	547 846	60 009	2 491 028	273 923	2 217 104	809%	547 846	
Service charges	627 552	2 303 190	2 303 190	10 349	221 714	1 151 595	(929 881)	-81%	2 303 190	
Other revenue	213 411	366 949	366 949	5 553	82 434	183 475	(101 041)	-55%	366 949	
Transfers and Subsidies - Operational	953 355	833 785	833 785	667 932	973 723	416 893	556 831	134%	833 785	
Transfers and Subsidies - Capital	(422 242)	85 828	85 828	14 505	47 470	42 914	4 556	11%	85 828	
Interest	-	32 395	32 395	4 012	41 890	16 197	25 692	159%	32 395	
Dividends	-	-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees	(3 459 494)	(3 468 761)	(3 468 761)	(459 378)	(2 539 082)	(1 184 913)	1 354 170	-114%	(3 468 761)	
Interest	-	(70 813)	(70 813)	-	-	(35 407)	(35 407)	100%	(70 813)	
Transfers and Subsidies	-	(97 129)	(97 129)	-	-	(48 565)	(48 565)	100%	(97 129)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 949 078	533 290	533 290	302 980	1 319 177	816 113	(503 064)	-62%	533 290	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	183	-	-	-	479	-	479	#DIV/0!	-	
Decrease (increase) in non-current receivables	14 957	-	-	-	79 157	-	79 157	#DIV/0!	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments										
Capital assets	700 908	(907 018)	(969 712)	(145 368)	(520 591)	(484 856)	35 735	-7%	(969 712)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	716 048	(907 018)	(969 712)	(145 368)	(440 955)	(484 856)	(43 901)	9%	(969 712)	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	345 645	563 940	563 940	-	-	281 970	(281 970)	-100%	563 940	
Increase (decrease) in consumer deposits	-	(476)	(818)	2	141	(409)	550	-134%	(342)	
Payments										
Repayment of borrowing	9 887	(73 031)	(73 373)	(35 758)	(35 758)	(36 686)	(928)	3%	(73 373)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	355 531	490 432	489 748	(35 756)	(35 618)	244 874	280 492	115%	490 225	
NET INCREASE/ (DECREASE) IN CASH HELD	8 020 658	116 704	53 327	121 856	842 605	576 131				53 803
Cash/cash equivalents at beginning:	1 357 019	693 192	693 192	-	1 327 556	693 192				1 327 556
Cash/cash equivalents at month/year end:	9 377 677	809 896	746 518	121 856	2 170 161	1 269 323				1 381 359

2.15 Municipal Manager's Quality Certificate

I, GODFREY LOUW, The Municipal Manager of George Municipality hereby certify that the mid-year budget and performance assessment for the 2025/2026 financial year, have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name G W Louw
Municipal Manager of George Municipality
Signature 
Date 19/01/2026

2.16 Executive Mayor Quality Certificate

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

I, BROWEN JOHNSON, The Executive Mayor of George Municipality hereby certify that the mid-year budget and performance assessment for the 2025/2026 financial year, have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name Browen Johnson
Executive Mayor of George
Signature 
Date 20 January 2026