



George Municipality
Adjustments Budget
2025/2026
27 February 2026

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Glossary

Act – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principal piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.
Own Revenue – Means total revenue as reflected in the municipality's financial performance budget less national and provincial conditional transfers.
Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

<p>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.</p>
<p>Virement – A transfer of budget.</p>
<p>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.</p>
<p>Vote – One of the main segments into which a budget is divided, usually at directorate / department level.</p>

Part 1 – Adjustments Budget

1. Mayors' Report

Deputy Mayor, Speaker of Council, Chief Whip, Aldermen, Councillors, Acting Municipal Manager, Chief Financial Officer, Directors, officials, and most importantly, the residents of George —

Today, I stand before you to present the Adjustment Budget for the 2025/2026 financial year. Now, Mr Speaker, as I deliver this adjustment budget, some may ask, “Why now?”

To them I say: I am your Mayor. I am here to listen. And I am here to act.

An adjustment budget is not merely a compliance exercise. It is a demonstration of responsible governance. It reflects our ability to respond to realities, recalibrate where necessary, and ensure that our strategic objectives remain firmly on track. It is a sign of responsiveness. It allows us to refine, realign, and ensure that every rand works harder for the residents we serve.

I stand before you not to make promises, but to demonstrate delivery. We have listened to our residents. Governance must be practical. It must be measurable. And it must be felt in the daily lives of our people. And because we listen — and because we care — we have increased our operating budget by R103.3 million.

A job creates dignity and this increase in our adjustment budget, will see more opportunities rolled out to our EPWP programme. During this council meeting, I will seek support to establish an EPWP Oversight Committee to strengthen transparency and accountability in the implementation of the EPWP programme within our municipality.

Mr Speaker, residents, we have experienced challenges in the implementation of this programme. Some of these challenges stem from within our ranks where internal mechanisms are being manipulated to advance political agendas. Individuals entrusted to serve impartially have, in certain instances, used this programme to advance their own affiliations rather than fairness.

Let me be clear: this programme exists to serve the people — not a connected few.

That is what responsible leadership does. It listens. It reassesses. It adapts. And then it acts decisively. This is why in this adjustment budget; the following groundbreaking initiatives will be undertaken to ensure safety for our backyard dwellers.

Let me address an issue that has been used recklessly in this municipality: the plight of backyard dwellers.

For some, the struggles of backyard residents became a political tool — used to spread misinformation, to inflame emotions, and to mislead our residents, rather than to provide solutions. That approach does not restore dignity. It exploits vulnerability.

We will not exploit our people. We will help them.

We are not here to mislead — we are here to lead.

Anyone can identify a problem. Leadership provides solutions.

With this increase in our operating budget, we will issue a call for proposals for modern technology solutions, like Nu Tech housing, for safety support structures and assistance. We already earmarked over R2 million for this initiative alone.

Yes, Councillor, we are pursuing alternative and innovative approaches that provide dignified dwellings for residents in distress.

Dignity. Safety. Security.

And we do so while creating local employment opportunities.

Dignity is not a slogan. It is service in action. Mr. Speaker, we are not exploiting our residents in their time of need, we are not playing on their emotions. We are listening, we are providing solutions. We are leading.

In response to residents' concerns regarding the green belt, I conducted a site visit after residents made contact with me raising safety and environmental hazards. This morning, I am pleased to announce the appointment of 20 additional EPWP workers as part of this budget to assist with cleaning and environmental management in all areas of our city, which includes the green belt.

Furthermore, the Department of Forestry, Fisheries and Environment has provided funding for an additional 100 EPWP workers to focus specifically on cleaning our water bodies. That is 120 employment opportunities created.

- We listen.
- We respond.
- We act.

Other key contributors to the operating budget include:

- R24.6 million increase in operating grants, primarily for GIPTN operations.
- R15.2 million decrease in electricity revenue due to lower consumption patterns.
- R17.7 million projected increase in property rates and service charges, driven by growth in our ratepayer base.
- R32.6 million increase in interest earned due to disciplined investment of surplus funds.

These figures reflect financial stability and prudent management.

Capital Budget:

Following the mid-year assessment, directorates reviewed project progress and realigned cash flow projections. As a result, the capital budget increases by R79.5 million.

Key adjustments include:

1. R44.7 million in bridge financing to complete GIPTN Streets projects, pending additional funding from National Treasury. We will not allow administrative delays elsewhere to stall progress here. We plan responsibly. We bridge strategically. We deliver consistently.
2. Electro-Technical Services adjustments — R16.7 million reallocated into outer financial years. Projects are not cancelled. They are responsibly phased.
3. R5.8 million allocated to finalise the compost plant, reducing landfill volumes and strengthening environmental sustainability. Clean governance includes a clean city.
4. Funding allocated to upgrade community halls and the Rosedale area office following direct engagement during a Mayoral Walkabout. We listened — and we budgeted accordingly.
5. R800 000 additional investment in CCTV infrastructure. Safety is foundational.

While many municipalities face fiscal distress, George remains financially disciplined and people centred.

To the residents of Uniondale: earlier this year, community leaders approached me with a proposal for a Mayoral Easter Tournament to unlock tourism and sporting potential. I am proud to confirm that this tournament will proceed, with R50,000 allocated in direct support, alongside in-kind services. Uniondale is not an afterthought. It is integral to George.

The planned extension of Go George services to Uniondale, in partnership with the Provincial Department of Mobility, signals inclusive growth and integrated planning.

We see you.
And we are investing in you.

We are also proceeding with the electrification of backyard dwellings — not to entrench informality, but to ensure safe access to basic services while residents await formal housing opportunities.

The housing backlog is a national challenge. Progress has not kept pace with demand in many areas. While we continue to engage constructively with our national counterparts regarding projects such as UISP in Moeggehuur, we will not stand idle.

Mr. Speaker, Councillor and residents, some may say that these changes are being brought about because it is an election year, but to them, I would like to echo the words of my predecessor, Ald von Brandis, “when you’re in local government, every year is an election year, and every day you build towards that campaign.” These changes are to continue the momentum, to continue the change, to continue the responsive governance, to continue governing in the best

interests of our people. In local government, every year is a year of accountability. Every day is a day to deliver.

- This adjustment budget is about stability in uncertain times.
- It is about disciplined governance when others falter.
- It is about listening, adjusting, and delivering.
- We are strengthening infrastructure.
- We are investing in safety. We are expanding opportunity.
- We are protecting dignity.

And we are doing so responsibly.

- George will not drift.
- George will not delay.
- George will lead.

Let us move forward together — confident, focused, and united behind a municipality that works.

Thank you.

2. Background

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

"28 (1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget—

- (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
- (f) may correct any errors in the annual budget; and*
- (g) may provide for any other expenditure within a prescribed framework.*

(3) An adjustments budget must be in a prescribed form.

- (4) *Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*
- (5) *When an adjustments budget is tabled, it must be accompanied by—*
 - (a) *an explanation how the adjustments budget affects the annual budget;*
 - (b) *a motivation of any material changes to the annual budget;*
 - (c) *an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
 - (d) *any other supporting documentation that may be prescribed.*
- (6) *Municipal tax and tariffs may not be increased during a financial year.*
- (7) *Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.”*

Municipal Budget and Reporting Regulations (MBRR)

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations stipulates in:

Regulation 23. (1):

“(1) An adjustments budget referred to in section 28 (2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.”

Regulation 23. (2):

“(2) Only one adjustments budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except where the additional revenues contemplated in section 28 (2)(b) of the Act are allocations to a municipality in a national or provincial budget, in which case sub regulation (3) applies.”

Regulation 23. (3):

“(3) If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.”

3. Council resolutions

On 27 February 2026, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That Council grant approval for the Capital Budget to be adjusted;
- (b) <That Council grant approval for the Operating Budget to be adjusted;
- (c) that the Service Delivery and Budget Implementation Plan (SDBIP) be adjusted to reflect the changes outlined in the Adjustments Budget for 2025/2026;
- (d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

4. Executive Summary

With regards to **Regulation 23. (3)** as defined above, George Municipality received additional grant allocations as well as grant reductions as per Provincial Gazette 9194, dated 16 February 2026, to utilise these funds in the 2025/2026 budget.

TABLE A: AMENDED PROVINCIAL ALLOCATIONS

PROVINCIAL TREASURY AMENDED ALLOCATIONS 2025/26			
GRANT	MAIN ALLOCATION	ADJUSTMENTS	ADJUSTED ALLOCATION
Informal Settlements Upgrading Partnership Grant	19 000 000	-7 500 000	11 500 000
Human Settlements Development Grant	20 688 000	2 993 000	23 681 000
George Integrated Public Transport Network – Operations	263 075 000	29 110 000	292 185 000
Title Deeds Restoration Grant	1 086 000	1 000	1 087 000
Western Cape Financial Management Capability Grant	0	50 000	50 000
Total	303 849 000	24 654 000	328 503 000

Several one-on-one sessions were held with the directorates to assess the budget implementation and identify possible adjustments. The Budget Committee met on different dates to consider these adjustments.

The following adjustments were recommended to Council for approval:

2025/2026 CAPITAL BUDGET ADJUSTMENTS

The mid-year assessment prompted the directorates to assess their progress with the capital projects and re-align the cash flow projections.

Public Transport Network Grant (PTNG)

George Municipality received an allocation of R505 million under the Public Transport Network Grant (PTNG) in April 2024. The Supply Chain Management (SCM) processes and contractor appointments were finalised by June 2024. As at 30 June 2024, expenditure amounted to R55 million, after which the Municipality submitted a rollover request for the remaining R450 million. This rollover application was subsequently approved by National Treasury.

During the 2024/2025 financial year, the Municipality incurred additional expenditure of R266 million, resulting in cumulative PTNG spending of R321 million. The remaining balance of R184 million was fully contractually committed. The Municipality accordingly submitted a second rollover application for these funds; however, the request was declined.

The second rollover application was submitted to National Treasury on 31 August 2025. In correspondence dated 22 October 2025, National Treasury confirmed that the rollover request of approximately R185 million had been declined. The Municipality lodged an appeal on 28 October 2025, which was again declined by National Treasury in a letter dated 12 November 2025 (refer to Annexure “B” for the official letter of decline).

Subsequently, George Municipality submitted a further appeal and requested a meeting with National Treasury to discuss the matter. A meeting was held on 4 February 2026, during which National Treasury recommended that additional funding be considered in the March 2026 Adjustments Budget.

Despite the declined rollover request, the Municipality had already contractually committed to the affected projects, based on prior guidance received from National Treasury. Consequently, the Municipality is obliged to continue funding the GIPTN projects pending the opportunity to amend the capital budget through the March 2026 Adjustments Budget. The Municipality is currently awaiting publication of the Government Gazette confirming the additional funding, which will enable the tabling of an adjustments budget.

The 2025/26 Capital budget increased from R1 179 778 959 to R1 259 307 524. The table below is a summary of the Capital Budget per Directorate.

TABLE B: CAPITAL BUDGET PER DIRECTORATE

Directorate	Adjustments Budget - November 2025	Proposed Amendments	Adjustments Budget – February 2026
Civil Engineering Services	974 999 638	88 819 100	1 063 818 738
Community Safety & Mobility	19 550 219	325 000	19 875 219
Community Services	35 258 460	4 727 915	39 986 375
Corporate Services	6 106 692	770 000	6 876 692
Electrotechnical Services	97 286 011	-16 743 167	80 542 844
Financial Services	24 965 104	6 190 709	31 155 813
Office of the Municipal Manager	90 000	25 000	115 000
Planning And Development	21 522 835	-4 585 992	16 936 843
Grand Total	1 179 778 959	79 528 565	1 259 307 524

Changes to the Capital Budget items were made to accommodate the following:

Capital Replacement Reserve (CRR) Funded projects:

- The CRR funded projects increased with R91 779 362 from R222 303 854 to R314 083 216 to ensure a funded budget.

External Funding (EFF):

- The EFF funding for 2025/26 decreased with R4 463 962 from R604 302 472 to R599 838 510.

Grant funded projects:

- Grant funding decreased with R7 786 835 from R353 172 633 to R345 385 798. This is a shift in the Public Transport Grant projects.

The following table indicates the effect of the adjustments budget on the funding of the 2025/26 Capital Adjustments budget.

TABLE C: CAPITAL BUDGET FUNDING

Funding Source	Adjustments Budget - November 2025	Proposed Amendments	Adjustments Budget - February 2026
Capital replacement reserve (CRR)	222 303 854	91 779 362	314 083 216
External financing fund (EFF)	604 302 472	-4 463 962	599 838 510
Grants	353 172 633	-7 786 835	345 385 798
Total	1 179 778 959	79 528 565	1 259 307 524

2025/2026 OPERATING BUDGET ADJUSTMENTS**TABLE D: OPERATING REVENUE BUDGET ADJUSTMENTS**

Revenue by Source	Adjustments Budget – November 2025	Adjustments/ Corrections	Adjustments Budget - February 2026
Exchange Revenue			
Service Charges - Electricity	1 272 285 964	-15 235 293	1 257 050 671
Service Charges - Water	242 590 521	7 739 550	250 330 071
Service Charges - Waste Water Management	200 295 452	3 605 000	203 900 452
Service Charges - Waste Management	181 443 575	3 829 402	185 272 977
Sale of Goods and Rendering of Services	156 915 994	-12 388 134	144 527 860
Agency services	21 653 152	0	21 653 152
Interest earned from Receivables	23 367 729	7 670 475	31 038 204
Interest from Current and Non-Current Assets	32 395 000	32 605 000	65 000 000
Rental from Fixed Assets	5 679 512	0	5 679 512
Licence and permits	847 040	0	847 040
Operational Revenue	80 857 244	-1 057 500	79 799 744
Non-Exchange Revenue			
Property rates	511 914 606	2 624 808	514 539 414
Fines, penalties and forfeits	98 075 957	200 000	98 275 957
Licence and permits	4 565 287	0	4 565 287
Transfers and subsidies - Operational	736 374 660	64 481 531	800 856 191
Interest	0	5 721 580	5 721 580
Operational Revenue	24 377 124	3 534 357	27 911 481
Other Gains	247 394 166	0	247 394 166
Total Revenue (excluding capital transfers and contributions)	3 841 032 983	103 330 776	3 944 363 759

The operating revenue adjustment of R3 944 363 759 is mainly due to the following:

- Decrease in Electricity Service Charges due to lower consumption from consumers.
- Increase in Water Service Charges due to the implementation of the Drought tariffs.
- Increase in Property Rates, Sanitation and Refuse Service Charges due to increase in the number of consumers that are being billed for these services.
- Additional grants that were allocated as per table A and Gazette attached.
- Increase in interest on investment is due to excess funds being invested at a higher interest rate.

TABLE E: OPERATING EXPENDITURE BUDGET ADJUSTMENTS

Expenditure by Type	Adjustments Budget – November 2025	Adjustments/ Corrections	Adjustments Budget - February 2026
Employee related costs	877 091 490	-5 583 786	871 507 704
Remuneration of Councillors	32 675 643	0	32 675 643
Bulk purchases - electricity	987 428 180	-40 462 062	946 966 118
Inventory consumed	340 805 547	-2 565 204	338 240 343
Debt impairment	104 898 151	0	104 898 151
Depreciation and Amortisation	266 128 414	50 000 000	316 128 414
Interest	69 769 674	20 428 305	90 197 979
Contracted services	875 750 288	60 724 308	936 474 596
Transfers and subsidies	107 091 009	11 317 010	118 408 019
Irrecoverable debts written off	11 854 229	0	11 854 229
Operational costs	189 561 907	9 859 277	199 421 184
Other Losses	50 614 726	0	50 614 726
Total Expenditure	3 913 669 258	103 717 848	4 017 387 106

The operating expenditure adjustment of R4 017 387 106 is mainly due to the following:

- Employee related costs – savings on budgeted positions that will not be filled by the end of the financial year.
- Contracted services – Additional funds were received for the GIPTN unit.
- Bulk purchases – Saving due to the unit consumption has decreased due to consumers using alternative energy sources.
- Depreciation and Amortisation – To make provision for additional depreciation that was added during the compilation Annual Financial statements of 2024/25.
- Interest Expense – Additional funds due to the difference between the budgeted interest rate and the actual rate at take-on date.

Part 2 – Adjustments Budget Schedules

2.1 – Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) stipulates that,

21. “An adjustments budget and supporting documentation of a Municipality must be in the format specified in Schedule B ...”

The objective of the MBRR is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

2.2 – Adjustments Budget Schedules

Only those schedules that are affected by the adjustments budget is included in this document

Table 1 – B1: Budget Summary

WC044 George - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	511 915	511 915	-	-	-	-	2 625	2 625	514 539	537 510	564 386
Service charges	1 896 616	1 896 616	-	-	-	-	(61)	(61)	1 896 554	2 066 483	2 253 066
Investment revenue	32 395	32 395	-	-	-	-	32 605	32 605	65 000	33 853	35 376
Transfers recognised - operational	765 031	736 375	-	-	-	-	64 482	64 482	800 856	692 750	769 021
Other own revenue	663 733	663 733	-	-	-	-	3 681	3 681	667 414	689 971	711 006
Total Revenue (excluding capital transfers and contributions)	3 869 689	3 841 033	-	-	-	-	103 331	103 331	3 944 364	4 020 567	4 332 855
Employee costs	866 553	875 929	-	-	-	-	(4 147)	(4 147)	871 782	911 473	963 256
Remuneration of councillors	32 676	32 676	-	-	-	-	(0)	(0)	32 676	34 309	36 025
Depreciation & asset impairment	371 027	371 027	-	-	-	-	50 000	50 000	421 027	394 557	414 249
Finance charges	69 770	69 770	-	-	-	-	20 428	20 428	90 198	73 258	76 921
Inventory consumed and bulk purchases	1 334 579	1 329 621	-	-	-	-	(44 423)	(44 423)	1 285 197	1 453 038	1 584 061
Transfers and subsidies	105 770	107 166	-	-	-	-	11 242	11 242	118 408	105 706	111 510
Other expenditure	1 126 967	1 127 482	-	-	-	-	70 618	70 618	1 198 099	1 072 682	1 156 870
Total Expenditure	3 907 341	3 913 669	-	-	-	-	103 718	103 718	4 017 387	4 045 023	4 342 891
Surplus/(Deficit)	(37 652)	(72 636)	-	-	-	-	(387)	(387)	(73 023)	(24 456)	(10 037)
Transfers and subsidies - capital (monetary allocations)	119 582	394 843	-	-	-	-	(3 903)	(3 903)	390 940	78 696	77 369
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332
Capital expenditure & funds sources											
Capital expenditure	907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776
Transfers recognised - capital	143 106	353 173	-	-	-	-	(7 787)	(7 787)	345 386	67 301	66 147
Borrowing	563 940	604 302	-	-	-	-	(4 464)	(4 464)	599 839	500 430	382 984
Internally generated funds	199 973	222 304	-	-	-	-	91 779	91 779	314 083	200 000	189 645
Total sources of capital funds	907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776
Financial position											
Total current assets	2 126 529	2 066 493	-	-	-	-	(391 669)	(391 669)	1 674 824	2 130 780	2 290 748
Total non current assets	6 811 897	7 084 657	-	-	-	-	(213 101)	(213 101)	6 871 556	7 282 105	7 613 499
Total current liabilities	1 593 930	1 564 640	-	-	-	-	(462 263)	(462 263)	1 102 377	1 668 143	2 077 170
Total non current liabilities	1 605 469	1 605 469	-	-	-	-	274 001	274 001	1 879 470	1 951 475	1 965 960
Community wealth/Equity	5 739 027	5 979 303	-	-	-	-	(414 770)	(414 770)	5 564 533	5 793 267	5 861 116
Cash flows											
Net cash from (used) operating	533 290	533 290	-	-	-	-	253 007	253 007	786 297	432 618	445 303
Net cash from (used) investing	(907 018)	(969 712)	-	-	-	-	(476 371)	(476 371)	(1 446 083)	(882 890)	(734 593)
Net cash from (used) financing	490 432	489 748	-	-	-	-	(581 733)	(581 733)	(91 984)	(88 408)	(108 967)
Cash/cash equivalents at the year end	809 896	746 518	-	-	-	-	(170 903)	(170 903)	575 615	36 934	(361 322)
Cash backing/surplus reconciliation											
Cash and investments available	817 673	754 980	-	-	-	-	(36 604)	(36 604)	718 376	141 748	(300 748)
Application of cash and investments	659 742	628 191	-	-	-	-	(277 274)	(277 274)	350 917	132 414	26 851
Balance - surplus (shortfall)	157 931	126 788	-	-	-	-	240 670	240 670	367 458	9 334	(327 599)
Asset Management											
Asset register summary (WDV)	6 299 244	6 572 005	-	-	-	-	(1 382 673)	(1 382 673)	5 189 332	6 769 453	7 100 846
Depreciation	266 128	266 128	-	-	-	-	50 000	50 000	316 128	284 414	298 598
Renewal and Upgrading of Existing Assets	491 454	780 029	-	-	-	-	70 467	70 467	850 495	398 748	355 121
Repairs and Maintenance	243 291	241 608	-	-	-	-	20 766	20 766	262 374	242 601	251 537
Free services											
Cost of Free Basic Services provided	207 662	207 662	-	-	-	-	8 313	8 313	215 975	220 539	230 511
Revenue cost of free services provided	49 981	49 981	-	-	-	-	6 743	6 743	56 724	52 480	55 104
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table 2 – B2: Financial Performance (Functional classification)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		597 745	596 971	-	-	-	-	42 291	42 291	639 262	626 179	657 256
Executive and council		5	5	-	-	-	-	-	-	5	5	5
Finance and administration		597 740	596 966	-	-	-	-	42 291	42 291	639 258	626 174	657 251
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		216 228	218 253	-	-	-	-	(15 619)	(15 619)	202 633	191 529	239 866
Community and social services		24 311	25 853	-	-	-	-	-	-	25 853	11 917	12 449
Sport and recreation		37 320	37 320	-	-	-	-	-	-	37 320	40 020	42 463
Public safety		103 030	103 030	-	-	-	-	(10 776)	(10 776)	92 254	107 667	112 512
Housing		51 375	51 858	-	-	-	-	(4 843)	(4 843)	47 015	31 725	72 232
Health		192	192	-	-	-	-	-	-	192	200	209
Economic and environmental services		666 776	912 777	-	-	-	-	61 415	61 415	974 193	603 385	629 095
Planning and development		29 712	29 712	-	-	-	-	-	-	29 712	31 735	29 482
Road transport		636 878	882 880	-	-	-	-	61 215	61 215	944 095	571 457	599 410
Environmental protection		185	185	-	-	-	-	200	200	385	194	202
Trading services		2 507 803	2 507 204	-	-	-	-	11 341	11 341	2 518 545	2 677 607	2 883 419
Energy sources		1 348 613	1 348 613	-	-	-	-	(9 493)	(9 493)	1 339 120	1 491 978	1 650 258
Water management		598 511	598 511	-	-	-	-	11 656	11 656	610 168	611 312	630 945
Waste water management		309 694	309 694	-	-	-	-	3 547	3 547	313 241	310 729	325 737
Waste management		250 985	250 386	-	-	-	-	5 631	5 631	256 017	263 588	276 479
Other		719	671	-	-	-	-	-	-	671	563	589
Total Revenue - Functional	2	3 989 271	4 235 876	-	-	-	-	99 428	99 428	4 335 304	4 099 263	4 410 224
Expenditure - Functional												
Governance and administration		636 723	635 492	-	-	-	-	(14 870)	(14 870)	620 622	638 123	708 934
Executive and council		78 620	78 590	-	-	-	-	103	103	78 693	82 617	86 828
Finance and administration		495 876	494 675	-	-	-	-	(14 407)	(14 407)	480 268	511 595	537 287
Internal audit		62 228	62 228	-	-	-	-	(567)	(567)	61 661	43 911	84 819
Community and public safety		310 447	312 397	-	-	-	-	8 344	8 344	320 741	319 329	333 023
Community and social services		56 318	57 930	-	-	-	-	2 568	2 568	60 498	57 797	60 529
Sport and recreation		43 233	43 021	-	-	-	-	5 183	5 183	48 203	44 915	46 678
Public safety		156 785	156 659	-	-	-	-	2 041	2 041	158 700	163 786	171 405
Housing		44 785	45 461	-	-	-	-	(2 316)	(2 316)	43 146	43 096	44 244
Health		9 326	9 326	-	-	-	-	868	868	10 194	9 737	10 168
Economic and environmental services		729 612	735 210	-	-	-	-	42 231	42 231	777 441	693 033	735 476
Planning and development		58 608	58 611	-	-	-	-	2 985	2 985	61 596	61 581	65 355
Road transport		663 214	668 978	-	-	-	-	39 233	39 233	708 211	623 352	661 697
Environmental protection		7 790	7 621	-	-	-	-	13	13	7 633	8 100	8 425
Trading services		2 210 438	2 210 532	-	-	-	-	68 178	68 178	2 278 710	2 373 682	2 543 641
Energy sources		1 214 907	1 215 660	-	-	-	-	(24 555)	(24 555)	1 191 105	1 336 924	1 471 800
Water management		505 491	505 491	-	-	-	-	25 455	25 455	530 946	518 378	531 638
Waste water management		332 612	332 912	-	-	-	-	66 422	66 422	399 334	355 271	370 532
Waste management		157 428	156 469	-	-	-	-	856	856	157 325	163 110	169 671
Other		20 121	20 039	-	-	-	-	(165)	(165)	19 874	20 855	21 817
Total Expenditure - Functional	3	3 907 341	3 913 669	-	-	-	-	103 718	103 718	4 017 387	4 045 023	4 342 891
Surplus/ (Deficit) for the year		81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332

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

WC044 George - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		8 167	7 453	-	-	-	-	1 000	1 000	8 453	7 643	7 947
Vote 3 - Community Services		309 724	310 667	-	-	-	-	5 831	5 831	316 497	312 664	328 406
Vote 4 - Civil Engineering Services		918 256	936 510	-	-	-	-	15 203	15 203	951 713	924 817	959 932
Vote 5 - Electrotechnical Services		1 348 613	1 348 613	-	-	-	-	(9 493)	(9 493)	1 339 120	1 491 978	1 650 258
Vote 6 - Financial Services		584 754	584 574	-	-	-	-	40 954	40 954	625 528	613 496	643 802
Vote 7 - Planning And Development		87 748	88 183	-	-	-	-	(4 506)	(4 506)	83 677	70 157	108 636
Vote 8 - Community Safety & Mobility		732 010	959 878	-	-	-	-	50 439	50 439	1 010 318	678 509	711 242
Total Revenue by Vote	2	3 989 271	4 235 876	-	-	-	-	99 428	99 428	4 335 304	4 099 263	4 410 224
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		31 634	31 634	-	-	-	-	4 006	4 006	35 640	33 007	34 447
Vote 2 - Corporate Services		216 217	215 503	-	-	-	-	5 834	5 834	221 338	225 137	236 141
Vote 3 - Community Services		253 431	254 396	-	-	-	-	6 365	6 365	260 761	262 367	273 385
Vote 4 - Civil Engineering Services		894 525	894 525	-	-	-	-	97 642	97 642	992 168	925 292	956 929
Vote 5 - Electrotechnical Services		1 239 351	1 239 403	-	-	-	-	(26 223)	(26 223)	1 213 180	1 362 642	1 499 376
Vote 6 - Financial Services		238 974	238 794	-	-	-	-	(23 792)	(23 792)	215 002	240 584	251 852
Vote 7 - Planning And Development		154 343	154 703	-	-	-	-	(1 671)	(1 671)	153 032	139 789	185 582
Vote 8 - Community Safety & Mobility		878 865	884 711	-	-	-	-	41 556	41 556	926 267	856 205	905 179
Total Expenditure by Vote	2	3 907 341	3 913 669	-	-	-	-	103 718	103 718	4 017 387	4 045 023	4 342 891
Surplus/ (Deficit) for the year	2	81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332

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

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1 272 286	1 272 286	-	-	-	-	(15 235)	(15 235)	1 257 051	1 410 965	1 564 760
Service charges - Water	2	242 591	242 591	-	-	-	-	7 740	7 740	250 330	254 691	267 438
Service charges - Waste Water Management	2	200 295	200 295	-	-	-	-	3 605	3 605	203 900	210 310	220 826
Service charges - Waste Management	2	181 444	181 444	-	-	-	-	3 829	3 829	185 273	190 516	200 042
Sale of Goods and Rendering of Services		156 916	156 916	-	-	-	-	(12 388)	(12 388)	144 528	168 384	173 987
Agency services		21 653	21 653	-	-	-	-	-	-	21 653	22 628	23 646
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 368	23 368	-	-	-	-	7 670	7 670	31 038	24 536	25 763
Interest earned from Current and Non Current Assets		32 395	32 395	-	-	-	-	32 605	32 605	65 000	33 853	35 376
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		5 680	5 680	-	-	-	-	-	-	5 680	5 935	6 202
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		847	847	-	-	-	-	-	-	847	885	925
Operational Revenue		80 857	80 857	-	-	-	-	(1 058)	(1 058)	79 800	84 584	88 560
Non-Exchange Revenue												
Property rates	2	511 915	511 915	-	-	-	-	2 625	2 625	514 539	537 510	564 386
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		98 076	98 076	-	-	-	-	200	200	98 276	102 489	107 101
Licences or permits		4 565	4 565	-	-	-	-	-	-	4 565	4 771	4 985
Transfer and subsidies - Operational		765 031	736 375	-	-	-	-	64 482	64 482	800 856	692 750	769 021
Interest		-	-	-	-	-	-	5 722	5 722	5 722	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		24 377	24 377	-	-	-	-	3 534	3 534	27 911	25 891	27 469
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		247 394	247 394	-	-	-	-	-	-	247 394	249 868	252 367
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3 869 689	3 841 033	-	-	-	-	103 331	103 331	3 944 364	4 020 567	4 332 855
Expenditure By Type												
Employee related costs		866 553	875 929	-	-	-	-	(4 147)	(4 147)	871 782	911 473	963 256
Remuneration of councillors		32 676	32 676	-	-	-	-	(0)	(0)	32 676	34 309	36 025
Bulk purchases - electricity		987 428	987 428	-	-	-	-	(40 462)	(40 462)	946 966	1 099 205	1 223 635
Inventory consumed		347 151	342 193	-	-	-	-	(3 961)	(3 961)	338 231	353 833	360 426
Debt impairment		104 898	104 898	-	-	-	-	-	-	104 898	110 143	115 650
Depreciation and amortisation		266 128	266 128	-	-	-	-	50 000	50 000	316 128	284 414	298 598
Interest		69 770	69 770	-	-	-	-	20 428	20 428	90 198	73 258	76 921
Contracted services		873 085	873 867	-	-	-	-	62 346	62 346	936 212	814 722	890 616
Transfers and subsidies		105 770	107 166	-	-	-	-	11 242	11 242	118 408	105 706	111 510
Irrecoverable debts written off		11 854	11 854	-	-	-	-	-	-	11 854	12 447	13 069
Operational costs		191 413	191 146	-	-	-	-	8 272	8 272	199 418	194 392	201 552
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		50 615	50 615	-	-	-	-	-	-	50 615	51 121	51 632
Total Expenditure		3 907 341	3 913 669	-	-	-	-	103 718	103 718	4 017 387	4 045 023	4 342 891
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations)		(37 652)	(72 636)	-	-	-	-	(387)	(387)	(73 023)	(24 456)	(10 037)
Transfers and subsidies - capital (in-kind - all)		119 582	394 843	-	-	-	-	(3 903)	(3 903)	390 940	78 696	77 369
Surplus/(Deficit) before taxation		81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	81 931	322 207	-	-	-	-	(4 290)	(4 290)	317 917	54 240	67 332

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

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
	2											
Vote 1 - Office of the Municipal Manager		90	90	-	-	-	-	25	25	115	70	35
Vote 2 - Corporate Services		4 692	6 107	-	-	-	-	770	770	6 877	4 656	3 906
Vote 3 - Community Services		33 626	35 258	-	-	-	-	4 728	4 728	39 986	33 368	27 993
Vote 4 - Civil Engineering Services		666 799	975 000	-	-	-	-	88 819	88 819	1 063 819	532 049	455 158
Vote 5 - Electrotechnical Services		140 552	97 286	-	-	-	-	(16 743)	(16 743)	80 543	140 578	117 406
Vote 6 - Financial Services		24 783	24 965	-	-	-	-	6 191	6 191	31 156	19 569	3 789
Vote 7 - Planning And Development		17 052	21 523	-	-	-	-	(4 586)	(4 586)	16 937	20 493	14 490
Vote 8 - Community Safety & Mobility		19 423	19 550	-	-	-	-	325	325	19 875	16 947	16 000
Capital multi-year expenditure sub-total	3	907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776
Single-year expenditure to be adjusted												
	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Civil Engineering Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Electrotechnical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Safety & Mobility		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776
Capital Expenditure - Functional												
Governance and administration												
		40 896	46 309	-	-	-	-	2 488	2 488	48 796	38 560	22 358
Executive and council		15	15	-	-	-	-	-	-	15	35	15
Finance and administration		40 826	46 233	-	-	-	-	2 475	2 475	48 708	38 490	22 323
Internal audit		55	60	-	-	-	-	13	13	73	35	20
Community and public safety		30 082	29 964	-	-	-	-	1 572	1 572	31 536	29 755	27 520
Community and social services		3 660	2 990	-	-	-	-	(250)	(250)	2 740	8 600	3 550
Sport and recreation		6 230	6 657	-	-	-	-	282	282	6 939	2 900	10 820
Public safety		15 752	15 877	-	-	-	-	810	810	16 687	10 755	11 700
Housing		840	840	-	-	-	-	330	330	1 170	1 950	300
Health		3 600	3 600	-	-	-	-	400	400	4 000	5 550	1 150
Economic and environmental services		197 041	510 986	-	-	-	-	93 655	93 655	604 641	207 419	171 967
Planning and development		11 212	12 411	-	-	-	-	(2 116)	(2 116)	10 295	18 023	10 722
Road transport		185 829	498 574	-	-	-	-	95 771	95 771	594 345	189 396	161 245
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		638 999	592 307	-	-	-	-	(18 386)	(18 386)	573 921	491 477	415 331
Energy sources		140 552	97 286	-	-	-	-	(16 743)	(16 743)	80 543	140 578	117 406
Water management		232 825	223 159	-	-	-	-	18 981	18 981	242 140	138 066	138 347
Waste water management		243 772	249 109	-	-	-	-	(26 308)	(26 308)	222 801	197 313	150 278
Waste management		21 850	22 753	-	-	-	-	5 684	5 684	28 437	15 520	9 300
Other		-	213	-	-	-	-	200	200	413	520	1 600
Total Capital Expenditure - Functional	3	907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776
Funded by:												
National Government		142 410	352 477	-	-	-	-	(8 069)	(8 069)	344 408	67 301	66 147
Provincial Government		696	696	-	-	-	-	282	282	977	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	143 106	353 173	-	-	-	-	(7 787)	(7 787)	345 386	67 301	66 147
Borrowing		563 940	604 302	-	-	-	-	(4 464)	(4 464)	599 839	500 430	382 984
Internally generated funds		199 973	222 304	-	-	-	-	91 779	91 779	314 083	200 000	189 645
Total Capital Funding		907 018	1 179 779	-	-	-	-	79 529	79 529	1 259 308	767 731	638 776

Table 6 – B6: Statement of Financial Position

WC044 George - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		809 896	747 202	-	-	-	-	(171 587)	(171 587)	575 615	36 934	(361 322)
Trade and other receivables from ex change transactio	1	159 213	159 213	-	-	-	-	397 163	397 163	556 376	633 703	810 516
Receivables from non-ex change transactions	1	7 777	7 777	-	-	-	-	134 984	134 984	142 761	104 814	60 574
Current portion of non-current receivables	2	2 958	2 958	-	-	-	-	(721)	(721)	2 237	2 958	3 056
Inventory		136 182	138 840	-	-	-	-	220 338	220 338	359 178	334 930	344 332
VAT		966 269	966 269	-	-	-	-	(858 051)	(858 051)	108 217	973 208	1 388 893
Other current assets		44 234	44 234	-	-	-	-	(113 795)	(113 795)	(69 561)	44 234	44 699
Total current assets		2 126 529	2 066 493	-	-	-	-	(391 669)	(391 669)	1 674 824	2 130 780	2 290 748
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		143 418	143 418	-	-	-	-	(5)	(5)	143 413	143 240	143 058
Property, plant and equipment	3	6 657 653	6 929 878	-	-	-	-	(290 667)	(290 667)	6 639 211	7 128 039	7 459 615
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		4 236	4 236	-	-	-	-	-	-	4 236	4 236	4 236
Intangible assets		6 528	7 063	-	-	-	-	(6 703)	(6 703)	360	6 528	6 528
Trade and other receivables from ex change transactions		-	-	-	-	-	-	84 319	84 319	84 319	-	-
Non-current receivables from non-ex change transactions		61	61	-	-	-	-	(45)	(45)	16	61	61
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		6 811 897	7 084 657	-	-	-	-	(213 101)	(213 101)	6 871 556	7 282 105	7 613 499
TOTAL ASSETS		8 938 426	9 151 150	-	-	-	-	(604 770)	(604 770)	8 546 380	9 412 885	9 904 246
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		85 749	85 749	-	-	-	-	(53 774)	(53 774)	31 975	106 308	173 735
Consumer deposits		45 936	45 594	-	-	-	-	3 992	3 992	49 586	45 936	55 936
Trade and other payables from ex change transactions		733 861	945 005	-	-	-	-	(553 357)	(553 357)	391 648	786 347	784 161
Trade and other payables from non-ex change transactions		91 331	(153 757)	-	-	-	-	614 726	614 726	460 969	91 331	92 017
Provisions		104 057	109 053	-	-	-	-	(19 881)	(19 881)	89 172	104 057	109 757
VAT		532 996	532 996	-	-	-	-	(453 969)	(453 969)	79 027	534 164	861 564
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1 593 930	1 564 640	-	-	-	-	(462 263)	(462 263)	1 102 377	1 668 143	2 077 170
Non current liabilities												
Borrowing	1	1 328 644	1 328 644	-	-	-	-	60 822	60 822	1 389 466	1 674 650	1 689 136
Provisions	1	67 567	67 567	-	-	-	-	212 375	212 375	279 942	67 567	67 567
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		209 258	209 258	-	-	-	-	804	804	210 062	209 258	209 258
Total non current liabilities		1 605 469	1 605 469	-	-	-	-	274 001	274 001	1 879 470	1 951 475	1 965 960
TOTAL LIABILITIES		3 199 399	3 170 109	-	-	-	-	(188 262)	(188 262)	2 981 847	3 619 618	4 043 130
NET ASSETS	2	5 739 027	5 981 041	-	-	-	-	(416 508)	(416 508)	5 564 533	5 793 267	5 861 116
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		5 415 591	5 655 867	-	-	-	-	(275 920)	(275 920)	5 379 947	5 469 831	5 437 680
Funds and Reserves		323 436	323 436	-	-	-	-	(138 850)	(138 850)	184 585	323 436	423 436
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		5 739 027	5 979 303	-	-	-	-	(414 770)	(414 770)	5 564 533	5 793 267	5 861 116

Table 7 – B7: Cashflow Statement

WC044 George - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		547 846	547 846	-	-	-	-	(53 888)	(53 888)	493 958	516 010	541 810
Service charges		2 303 190	2 303 190	-	-	-	-	(209 394)	(209 394)	2 093 796	2 281 397	2 487 385
Other revenue		366 949	366 949	-	-	-	-	546 908	546 908	913 858	885 904	915 079
Transfers and Subsidies - Operational	1	833 785	833 785	-	-	-	-	155 924	155 924	989 709	895 848	981 303
Transfers and Subsidies - Capital	1	85 828	85 828	-	-	-	-	305 112	305 112	390 940	78 696	77 369
Interest		32 395	32 395	-	-	-	-	32 605	32 605	65 000	33 853	35 376
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(3 468 761)	(3 468 761)	-	-	-	-	(692 203)	(692 203)	(4 160 964)	(4 259 090)	(4 593 019)
Finance charges		(70 813)	(70 813)	-	-	-	-	70 813	70 813	-	-	-
Transfers and Subsidies	1	(97 129)	(97 129)	-	-	-	-	97 129	97 129	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		533 290	533 290	-	-	-	-	253 007	253 007	786 297	432 618	445 303
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(907 018)	(969 712)	-	-	-	-	(476 371)	(476 371)	(1 446 083)	(882 890)	(734 593)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(907 018)	(969 712)	-	-	-	-	(476 371)	(476 371)	(1 446 083)	(882 890)	(734 593)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		563 940	563 940	-	-	-	-	(563 940)	(563 940)	-	-	-
Increase (decrease) in consumer deposits		(476)	(818)	-	-	-	-	818	818	-	-	-
Payments												
Repayment of borrowing		(73 031)	(73 373)	-	-	-	-	(18 611)	(18 611)	(91 984)	(88 408)	(108 967)
NET CASH FROM/(USED) FINANCING ACTIVITIES		490 432	489 748	-	-	-	-	(581 733)	(581 733)	(91 984)	(88 408)	(108 967)
NET INCREASE/ (DECREASE) IN CASH HELD		116 704	53 327	-	-	-	-	(805 097)	(805 097)	(751 771)	(538 681)	(398 257)
Cash/cash equivalents at the year begin:	2	693 192	693 192	-	-	-	-	634 194	634 194	1 327 386	575 615	36 934
Cash/cash equivalents at the year end:	2	809 896	746 518	-	-	-	-	(170 903)	(170 903)	575 615	36 934	(361 322)

Municipal Manager’s Quality Certificate

I, **Bevan Ellman**, the Acting Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2025/26 Financial Year have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name **BEVAN ELLMAN**

Municipal Manager of **GEORGE MUNICIPALITY (WC044)**

Signature *BR Ellman*

Date 06/03/2026



Revised Top Layer (TL) Service Delivery Budget Implementation (SDBIP)

2025/26

George Municipality

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**REVISED TOP LAYER (TL) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
(SDBIP) 2025/2026**

Please find attached hereto the Revised TL SDBIP for the financial year 2025/2026.



Mr Godfrey Louw
Acting Municipal Manager



Ald Browen Johnson
Executive Mayor

REVISED TOP LAYER (TL) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2025/26: PER STRATEGIC OBJECTIVE(SO)

1.1 SO1: DEVELOP AND GROW GEORGE

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL30	To maximise job creation opportunities through government expenditure	Submit the Development Plan for Uniondale cemetery to DEDAT by 30 June 2026	Output	Development Plan for Uniondale cemetery submitted	0	1 per annum	1	All	GM	0	0	0	1	N/A
TL33	To undertake strategic planning in order to address service delivery challenges in coordinated manner.	Review the IWMP Phase 1 (Waste Characterization Report) and submit to the Section 80 Committee by 30 June 2026	Output	The IWSMP Phase 1 reviewed (Waste Characterisation Report) and submitted	1	1 per annum	1	All	GM	0	0	0	1	N/A
TL34	To undertake strategic planning in order to address service delivery challenges in coordinated manner.	Develop a Community Development Strategy and submit to Section 80 Committee by 30 June 2026	Output	Community Development Strategy developed and submitted	0	1 per annum	1	ALL	GM	0	0	0	1	N/A

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/ 25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL35	To undertake strategic planning in order to address service delivery challenges in coordinated manner.	Review the Sports Master Plan and submit to Section 80 Committee by 31 March 2026	Output	Sports Master Plan reviewed and submitted	1	1 per annum	1	All	GM	0	0	1	0	N/A
TL23	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Spend 85% of the original BFI/RBIG capital budget (less savings and changes made in the midyear adjustment Budget)	Output	Percentage of BFI/RBIG original capital budget spent by 30 June	0,85%	85% per annum	85%	All	Grant	20%	25%	50%	85%	N/A

TL25	To undertake strategic planning in order to address service delivery challenges in coordinated manner.	Submit the revised MSDF to Council by 31 May 2026	Output	Number of revised MSDF to Council by 31 May 2026	1	1 per annum	1	All	GM	0	0	0	1	N/A
TL28	To maximise job creation opportunities through government expenditure	Job creation through the Municipality's EPWP projects (NKPI Proxy - MFMA, Reg. S10(d))	Output	Number of EPWP job opportunities created by 30 June 2026	625	1 400 per annum	1 400	All	Grant / GM	200	500	500	200	N/A

1.2 SO2: SAFE, CLEAN AND GREEN

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL31	To revitalise the current community facilities to increase access to services for the public	Develop a Master Plan for the Replacement of Trees and Greening of the City and submit to the Section 80 Committee by 30 June 2026	Output	Master Plan for the Replacement of Trees and Greening of City submitted	0	1 per annum	1	All	GM	0	0	0	1	N/A
TL32	To provide an effective and efficient law-enforcement and emergency services to all the communities of George in our quest to protect and promote the fundamental rights of life	Review and submit the Alien Invasive Plan to Council by 30 June 2026	Output	Alien Invasive Plan submitted	1	1 per annum	1	All	GM	0	0	0	1	N/A

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/ 26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL18	To provide world-class water services in George to promote development and fulfil basic needs	Achieve 95% water quality compliance as per SANS 241:2015 by 30 June 2026	Output	Percentage of water quality compliance achieved as measured against the SANS 241:2015 by 30 June 2026	97,42%	95% per annum	95%	All	GM	0,00%	0,00%	0,00%	95%	N/A
TL37	To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts	Review the Disaster Management Plan and submit to Council by 31 March 2026	Output	Disaster Management Plan reviewed and submitted to Council by 31 March 2026	1	1 per annum	1	All	GM	0	0	1	0	N/A
NEW	To implement an Integrated Public Transport Network that will serve the communities of George	Increase Go George passenger trips with 5% (compared to 2024/25) by 30 June 2026	Output	% increase in passenger trips	0	5% per annum	5%	All	GM	0%	0%	0%	5%	New indicator added to measure Go George service provided

1.3 SO3: AFFORDABLE QUALITY SERVICES

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL3	To provide world-class water services in George to promote development and fulfil basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of residential water meters which are connected to the municipal water infrastructure network	37 600	38 000 per annum	38 000	All	GM	0	0	0	37 600 38 000	Adjust target in line with actual audited outcome 2024/25
TL4	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Outcome	Number of residential electricity meters connected to the municipal electrical infrastructure network	44 500	45 000 per annum	45 000	All	GM	0	0	0	45 000	

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL5	To provide and maintain safe and sustainable sanitation management and infrastructure	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of residential account holders which are billed for sewerage	39 100	39 500 per annum	39 500	All	GM	0	0	0	39 100 39 500	Adjust target in line with actual audited outcome 2024/25
TL6	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of residential account holders which are billed for refuse removal	40 500	41 000 per annum	41 000	All	GM	0	0	0	40 500 41 000	Adjust target in line with actual audited outcome 2024/25

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL7	To provide world class water services in George to promote development and fulfil basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of indigent account holders receiving free basic water	10 488	8 500 per annum	8 500	All	GM	10 500 8 500	10 500 8 500	10 500 8 500	10 500 8 500	Adjust target in line with actual audited outcome 2024/25 as recommended by the Auditor-General as well as extensive household audits conducted to complete applications
TL8	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of indigent account holders receiving free basic electricity	15 439	13 200 per annum	13 200	All	GM	14 000 13 200	14 000 13 200	14 000 13 200	14 000 13 200	Adjust target in line with actual audited outcome 2024/25 as recommended by the Auditor-General as well as extensive household audits conducted to complete applications

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL9	To provide and maintain safe and sustainable sanitation management and infrastructure	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of indigent account holders receiving free basic sanitation	10 500	8500 per annum	8 500	All	GM	10-500 8 500	10-500 8 500	10-500 8 500	10-500 8 500	Adjust target in line with actual audited outcome 2024/25 as recommended by the Auditor-General as well as extensive household audits conducted to complete applications
TL10	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Output	Number of indigent account holders receiving free basic refuse removal	10 318	8 500 per annum	8 500	All	GM	10-500 8 500	10-500 8 500	10-500 8 500	10-500 8 500	Adjust target in line with actual audited outcome 2024/25 as recommended by the Auditor-General as well as extensive household audits conducted to complete applications

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL11	To develop mechanisms to ensure viable financial management and control	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2026 {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) X 100}	Output	Percentage Debt to Revenue obligations met as at 30 June 2026	10,19%	45% per annum	45%	All	GM	0,00%	0,00%	0,00%	45%	N/A
TL12	To develop mechanisms to ensure viable financial management and control	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 [(Total outstanding service debtors/ revenue received for services) x 100]	Output	Percentage Service debtors as at 30 June 2026	13,72%	16% per annum	16%	All	GM	0,00%	0,00%	0,00%	16%	N/A

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL13	To develop mechanisms to ensure viable financial management and control	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment)/Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Output	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2026	2,19	2 per annum	2	All	GM	0	0	0	2	N/A

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL14	To maintain effective credit control in the Municipality and enhance and maximise revenue base through improved collection rate	Achieve a payment percentage of 95% by 30 June 2026 (Annual Debtors Collection Rate (Last 12 months receipts / last 12 months billing)	Output	Percentage of payment achieved by 30 June 2026	91,87%	95% per annum	95%	All	GM	0,00%	0,00%	0,00%	95%	N/A
TL24	To provide sufficient electricity for basic needs	Limit annual average electricity losses to less than 12% by 30 June 2026 (Limit unaccounted for electricity to less than 12% as at 30 June 2025{(Number of units purchased - Number of units Sold (incl. free basic electricity) / Number of units purchased) X100})	Output	Percentage electricity losses at 30 June 2026	8,52%	12% per annum	12%	All	GM	0,00%	0,00%	0,00%	12%	Remove wording from kpi

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL19	To provide world class water services in George to promote development and fulfil basic needs	Limit water network losses to less than 30% measured annually by 30 June 2026	Output	Percentage of water network losses at 30 June 2026	0,30%	30% per annum	30%	All	GM	0,00%	0,00%	0,00%	30%	N/A
TL20	To provide world class water services in George to promote development and fulfil basic needs	Refurbish and replace existing water pipelines of George Municipality by 30 June 2026	Output	Kilometres of water pipelines refurbished and or replaced	0	3 per annum	3	All	GM	0	0	1	2	Adjust unit of measurement wording
TL21	To provide and maintain safe and sustainable sanitation management and infrastructure	Refurbish and replace existing sewer pipelines of George Municipality by 30 June 2026	Output	Kilometres of sewer pipelines refurbished and or replaced	0	3 per annum	3	All	GM	0	0	1	2	Adjust unit of measurement wording

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL22	To endeavor to improve the reseal of roads such as an extent that potholes are prevented altogether	Rehabilitate and resurface existing roads of George Municipality by 30 June 2026	Output	Kilometres of roads rehabilitated /and resurfaced or new	0	5 per annum	5	All	GM	0	1	2	2	Adjust unit of measurement wording
TL36	To implement an Integrated Public Transport Network that will serve the communities of George	Number of scheduled public transport access points added by 30 June 2026	Output	Number of access points added	0	5 per annum	5	All	GM	0	0	0	5	Remove indicator
TL1	To enhance access to basic services and address maintenance backlogs	The percentage of the municipal original capital budget actually spent on capital projects by 30 June 2026 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings)X100}	Output	Percentage of the municipal original capital budget actually spent on capital projects by 30 June 2026	64,05%	85% per annum	85%	All	GM	0,00%	0,00%	0,00%	85%	N/A

1.4 SO4: GOOD GOVERNANCE AND HUMAN CAPITAL

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL15	To conduct a full audit of operations, processes, duties and service delivery standards of departments to address risk areas and promote effectiveness	Develop a Municipal Audit Action Plan (MAAP) by 31 January 2026	Output	Municipal Audit Action Plan (MAAP) developed by 31 January 2026	±	± per annum	±	All	GM	0	0	±	0	In terms of Addendum 7 of MFMA Circular 88 kpi is considered operational in nature and will be monitored and reported on in the Departmental SDBIP only
TL16	To maximise job creation opportunities through government expenditure	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Output	% of people from employment equity target groups employed	0,00%	67% per annum	67%	All	GM	0,00%	0,00%	0,00%	67%	N/A

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL17	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Spend ±% 0.33% of personnel budget on training by 30 June 2026 {(Actual total training expenditure divided by total personnel budget)×100}	Output	Percentage of the personnel budget actually spent on training	0,29%	0,33% per annum	0,33%	All	GM	0,00%	0,00%	0,00%	0,33%	Adjust wording of the kpi in line with the target
TL2	To conduct a full audit of operations, processes, duties and service delivery standards of departments to address risk areas and promote effectiveness	Review the 3 year Internal Audit Plan based on the risk assessment and submit to Audit Committee by 30 June 2026	Output	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2026	1	1 per annum	1	All	GM	0	0	0	1	N/A
TL27	To improve communication with citizens on plans, achievements, successes and actions	Submit the Final Annual Report and Oversight Report to Council by 31 March 2026	Output	Number of Final Annual Reports and Oversight Report submitted by 31 March 2026	1	1 per annum	1	All	GM	0	0	1	0	N/A

1.5 SO5: PARTICIPATIVE PARTNERSHIPS

TL Ref	KPA > Pre-determined Objective (PDO)	Indicator	Indicator type	Unit of Measurement	Baseline (Actual 2024/25)	5 Year Target	2025/26	Wards	Funding Source	TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2025/2026)				Motivation for amendment
										Q1	Q2	Q3	Q4	
TL29	To improve communication with citizens on plans, achievements, successes and actions	Submit NEMA Section 24 G application with all necessary specialist studies(application must include public participation) by 30 June 2026	Output	Submit NEMA Section 24 G application with all necessary specialist studies(application must include public participation) by 30 June 2026	0	1 per annum	1	All	GM	0	0	0	1	N/A
TL26	To improve communication with citizens on plans, achievements, successes and actions	Submit the Draft IDP to Council by 31 March 2026	Output	Number of Draft IDPs submitted to Council by 31 March 2026	1	1 per annum	1	All	GM	0	0	1	0	N/A