

George Municipality

Budget 2026/27 to
2028/29



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Table of Contents

Glossary	5
1.1 Mayoral Budget Speech	8
1.2 Council Resolutions	20
1.3 Budget 2025/26 Mid-year Review and Adjustments Budget	21
1.4 Executive Summary	22
1.4.1 A Credible Funded Budget	22
1.4.2 Legal Directives	23
1.4.3 Municipal Standard Chart of Accounts (mSCOA)	24
1.4.4 Review of Budget Related Policies	24
1.4.5 Municipal Budget and Reporting Regulations	25
1.4.6 George Integrated Public Transport Network (GIPTN)	26
1.5 Budget Overview of the 2026/27 MTREF	31
1.6 Revenue Budget - 2026/2027	34
1.7 Operational Expenditure	53
1.7.1 Electricity Service: Eskom Bulk Tariff Increases	53
1.7.2 Expenditure by type -Table A4	54
1.7.3. Employee related costs	54
1.8 Capital Budget	55
1.8.1 Capital Budget - 2026/2027 to 2028/2029	57
1.8.2 Internal Funding	58
1.8.3 External Financing Funding	60
Part 2 – Supporting documentation	61
2.1 Disclosure on implementation of the MFMA & other applicable legislation	61
2.2 – The budget preparation process	61
2.2.1 – Overview	61

2.2.2 – Tabling of the budget	83
2.2.3 – Consultation with the community and key stakeholders	83
2.3 – Service Delivery and Budget Implementation Plan (SDBIP)	84
2.4 – Alignment of Annual Budget with IDP	85
2.5 – Overview of budget related policies	86
2.6 – Budget Assumptions	87
2.6.1 – National Treasury MFMA Circular No 132 & 134	88
2.6.2 – Inflation Outlook	88
2.6.3 – Rates, tariffs, charges and timing of revenue collection	88
2.6.4 – Collection rates for each revenue source and customer type	89
2.6.5 – Price movements on specifics e.g. bulk purchases	89
2.6.6 – Average salary increases	89
2.6.7 – Industrial relations climate, reorganisation and capacity building	90
2.6.8 – Ability of the municipality to spend and deliver on the programmes	90
2.6.9 – Service level standards	91
2.7 MTREF Budget Benchmark Assessment Report	91
2.8 2025/26 Mid-year Budget and Performance visit	94
2.9. Municipal Manager’s Quality Certificate	109
Part 3 – Budget Schedules	

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 – Annual Budget

1.1 Mayoral Budget Speech

Honourable Speaker, Members of Council, Acting Municipal Manager, Directors, and Members of the Public,

Good morning once again.

Today I rise to table the adoption of a budget that builds on the progress and difference we are already making in the lives of our residents.

As I said in March when I tabled the draft budget, last year we tabled a budget of difference. This year, we deepen that commitment — not only to extend that difference, but to ensure it is felt more clearly, more fairly, and more meaningfully across every corner of this great municipality.

This morning, I also table a budget of responsiveness – a budget shaped by listening to our people, acting responsibly and within the bounds of compliance, and now delivering practical support and sustainable governance.

Today, I ask Council to adopt this budget as a budget of responsible action.

With this budget, I ask that we stand together — regardless of political affiliation — to support the residents of George Municipality. Because that is what leadership demands of us.

Leadership requires more from us than slogans, noise, and political theatre.

Our residents are not interested in who can shout the loudest in this community hall. They want leadership that understands their realities and responds with practical solutions.

They want a municipality that listens when people are struggling, acts responsibly, and delivers where it matters most — in the daily lives of ordinary residents.

Mr Speaker, this final budget before Council today has gone through the full democratic process.

Public participation meetings were held across our municipal area, and once again I had the privilege of engaging directly with residents from all walks of life.

Our people have had their say.

They spoke about affordability.

They spoke about electricity.

They spoke about rising costs.

And they spoke about the pressure households continue to face every single month.

We listened carefully.

And today, this budget reflects that.

Mr Speaker, Councillors, and residents of George, our draft budget also underwent rigorous financial scrutiny. National Treasury assessed the budget and found it to be credible, relevant, sustainable, and funded.

That matters.

Because in local government, a budget is not judged by what sounds good in a speech. It is judged by whether it is funded, whether it can be implemented, and whether it can survive contact with reality.

This budget can.

National Treasury did caution municipalities against leaning too heavily into social assistance in ways that could place future sustainability at risk.

Mr Speaker, we take that caution seriously.

But what we also take seriously is the reality facing many of our residents — families who are struggling because of economic pressures and failures

elsewhere in the system that continue to place strain on local government and, ultimately, on households.

Local government cannot pretend that residents are unaffected by what happens nationally.

They are affected every single month:

when electricity costs rise,

when the economy struggles,

and when working families have less money left at the end of the month.

But let me be equally clear today:

George will not become a municipality that protects itself by abandoning vulnerable residents.

We will continue doing everything we responsibly can to protect poor households, vulnerable residents, and struggling middle-income families.

But we will do so responsibly.

Met ander woorde, Mnr Speaker, ons sal help, maar ons sal nie roekeloos wees nie. Ons sal omgee, maar ons sal ook verantwoordelik bestuur.

Mr Speaker,

The budget before Council today provides for a **capital budget of R797.2 million** and an **operating budget of R4.017 billion** for the 2026/27 financial year.

This is not a budget built on fantasy.

It is a budget built on priorities.

Because if we fail to protect infrastructure, financial stability, and service delivery now, our residents will pay a far greater price later.

That is why we have taken a deliberate and responsible approach to tariffs.

Residents of George, for the 2026/27 financial year, the municipality has kept increases on property rates, water, sanitation, refuse removal, and other general tariffs at **3.7%**.

As I said when tabling the draft budget in March, this is a conscious decision to protect residents, avoid overburdening middle-income households, and govern responsibly.

Mr Speaker, on electricity, despite Eskom imposing a 9.01% bulk increase to municipalities, we have chosen a different path.

The tariff increase we are approving today is **7.88%**.

That means the municipality is absorbing part of the increase ourselves instead of simply passing the full burden directly on to residents.

We are sharing that burden with you.

Again, Mr Speaker, that is what responsive governance looks like.

That is what leadership in action looks like.

It is not accidental.

It is not luck.

It is a deliberate choice to intervene where we can and to cushion residents against pressure wherever possible.

Because governing responsibly does not mean shrugging our shoulders and saying: "This is what national government has done."

No Mr. Speaker, we see the failings at a national government sphere, but we find ways to intervene.

Anybody can identify a problem. It is quite easy; it's something that some of our opposition parties are really good at.

But real leadership means looking at a problem and asking; “What can we do to help our residents within our means?”

Real leadership is found in the ability to bring forward workable solutions — solutions that are properly researched, financially sustainable, and capable of being implemented in the real world.

Real leadership requires solutions.

Practical solutions.

Sustainable solutions.

Solutions that can actually work.

So even though national government may caution that we are providing relief to our residents, we still find a solution that is responsible and that will help our residents.

Mr Speaker, we now move to one of the most important parts of this budget — support for vulnerable households.

Supporting vulnerable residents is not optional.

It is a responsibility.

In March, I indicated that we would introduce one of the most progressive indigent support frameworks implemented by this municipality to date.

Today, we are delivering on that commitment.

Level 1 indigent support will from 1 July 2026 apply to households earning between R0 and R9 680 per month — equal to four times the SASSA grant threshold.

Level 2 indigent support will apply to households earning between R9 681 and R14 520 per month — equal to six times the SASSA threshold.

Mnr die Speaker, ek herhaal:

Vlak 1-deernisondersteuning geld van 1 Julie 2026 vir huishoudings wat tussen R0 en R9 680 per maand verdien.

Vlak 2-deernisondersteuning geld vir huishoudings wat tussen R9 681 en R14 520 per maand verdien.

Leierskap vereis aksie, nie geraas nie.

Só maak ons 'n verskil.

Mr Speaker, this expansion did not happen in isolation.

In March, I shared the story of a resident, Mr Gouws, who attended a public meeting in Convent Gardens and asked a simple but important question:

“Kan die munisipaliteit nie meer krag vir ons deernis-inwoners voorsien nie?”

Daardie vraag het by my gebly.

Wel Mnr. Gouws, vandag is ons besig om u versoek 'n realiteit te maak. Ons het geluister aan wat u gevra het. Ons het aksie geneem, en vandag lewer ons aan u en die inwoners van George die resultate.

Mr. Speaker, we are increasing free basic electricity for indigent households from **70 units** to **80 units** per month.

That is **30 units** more than the national minimum requirement.

At a time when national policy only requires municipalities to provide 50 units, George Municipality has chosen to provide 80 units because we understand the realities facing our residents.

This is not symbolic relief.

It is practical relief.

Mr Speaker, I would also like to briefly address a question that was raised regarding the approach followed by Stellenbosch Municipality — a municipality widely recognised for strong governance and one that the President himself

publicly referred to when encouraging municipalities to learn from good governance practices.

Stellenbosch is led by an esteemed colleague of mine and remains one of the country's leading municipalities.

The question raised was:

Why can Stellenbosch provide 100 units of free electricity while George follows a different approach?

The answer is simple.

Good governance does not mean every municipality must apply identical policies.

Different municipalities serve different communities, with different economic realities, service pressures, and support needs.

In George, we have deliberately adopted a broad two-tier indigent support model that extends assistance across a different income range.

In addition to free electricity support, many qualifying residents in George also receive relief through the waiving of basic charges relating to water, refuse, and sewerage services.

So while the approaches may differ, the objective remains exactly the same: protecting vulnerable residents in a responsible and sustainable manner.

That is what good local government does.

It understands the needs of its residents and responds accordingly.

And that is exactly what this budget seeks to achieve.

Mr Speaker, we are also strengthening support for low- to middle-income households and pensioners through increased rebates.

This includes:

- a 40% rebate for qualifying pensioners earning up to R429 000 per annum on the first R2.475 million of the value of their primary residence,

- a 40% property rates rebate for households earning below R198 000 per annum,
- and a 20% rebate for households earning between R198 000 and R217 800 per annum.

These are not abstract policy positions.

These are practical interventions in the lives of residents.

Because affordability is not a talking point.

It is a household reality.

But Mr Speaker, protection alone is not enough.

We must also continue investing in the future of this municipality.

We must continue investing in infrastructure so that residents can live in a municipality that works not only today, but for generations to come.

Over the MTREF:

- R266.2 million is allocated for sewerage pump station upgrades,
- including R32 million in 2026/27 for Themba lethu Pump Station 6,
- R72 million is allocated for groundwater exploration and alternative water sources,
- and R161.3 million is allocated for stormwater infrastructure projects.

The municipality is also allocating:

- R97.5 million for a second transformer at the Schaapkop substation,
- and R30 million for smart electricity meters to improve billing accuracy, monitoring, and fault detection.

That is what serious government looks like.

It does not only speak about growth.

It funds the infrastructure that makes growth possible.

It does not only speak about dignity.

It funds the services that protect dignity — water, sanitation, electricity, roads, and refuse removal.

Mr Speaker, the capital budget remains strongly focused on core infrastructure and trading services, with major allocations to Civil Engineering Services and Electrotechnical Services.

Some of the projects residents can look forward to include:

Civil Engineering Services

- More than R6 million for stormwater upgrades in Haarlem,
- Nearly R9 million for stormwater upgrades in Thembaletu,
- R10 million for street upgrades in Uniondale,
- R3.6 million for the upgrade of Nelson Mandela Boulevard,
- and over R14 million for upgrades to Pacaltsdorp Pump Station 3.

Electrotechnical Services

- R2.5 million for high-mast lighting,
- R5 million for upgrades to the Tamsui Substation,
- and R3 million for street lighting improvements.

Mr Speaker, as stated in my earlier Mayoral Address, this budget also positions George for a more resilient and affordable energy future.

The municipality continues supporting Small-Scale Embedded Generation, giving residents and businesses greater control over electricity costs and supply.

To date:

- more than 1 200 SSEG applications have been received,
- over 450 applications have already been approved,
- contributing close to 24 megawatts of installed capacity.

We have also made participation easier and more affordable:

- the export tariff has increased to R1.03 per kilowatt-hour from 1 July 2026,
- smart meter costs have been reduced by more than 50%,
- and compliance requirements for smaller residential systems have been eased.

At the same time, the municipality continues progressing independent power procurement programmes aimed at securing more affordable electricity over the medium to long term.

This forms part of a deliberate strategy:

- to reduce reliance on Eskom price shocks,
- to stabilise tariffs over time,
- and to provide residents with greater energy security.

National Treasury further commended the municipality's financial governance and confirmed that this budget reflects sound planning, prioritisation, and oversight.

And that matters.

Because good governance is not exciting until it fails.

And when governance fails:

- the poor suffer first,
- service delivery declines,
- and public trust disappears.

So yes, Mr Speaker, there is good news in this budget.

But the good news is not spin.

The good news is this:

- the budget is funded,
- tariffs have been contained where possible,
- support for vulnerable households has been expanded,
- infrastructure investment remains strong,

- and George continues to prove that disciplined government can still deliver.

Inwoners van George,

Hierdie begroting is meer as net syfers op papier.

Dit gaan oor keuses.

Keuses om ons inwoners te beskerm.

Keuses om in kritieke infrastruktuur te belê.

Keuses om die munisipaliteit finansieel sterk en volhoubaar te hou.

En keuses om nie korttermyn gewildheid bo langtermyn stabiliteit en dienslewering te plaas nie.

Dit is wat verantwoordelike regering beteken.

Mr Speaker,

Residents do not expect perfection from government.

But they do expect honesty.

They expect discipline.

And they expect leadership willing to stand with them during difficult times.

This budget reflects exactly that commitment.

At its heart, this budget makes a very clear statement:

We will not govern through panic.

We will not govern through populism.

And we will not govern by passing every shock directly onto residents.

We will govern with discipline.

We will govern with compassion.

And we will govern with the long term in mind.

Because every rand in this budget is a choice.

And with this budget, we are choosing:

- stability over drift,

- delivery over excuses,
- infrastructure over neglect,
- and responsible leadership over empty noise.

Mr Speaker, I would like to conclude by reminding this Council that this budget is for the residents of George.

It is a budget designed to provide relief, protect our future, and continue moving this municipality forward.

A vote for this budget is a vote for practical support, responsible governance, and continued progress for our residents.

Political maturity requires that we sometimes look beyond party lines and recognise when a budget is genuinely aimed at helping people.

Leadership requires that we place the needs of residents above political point-scoring and short-term grandstanding.

Today, every councillor in this hall has an opportunity to decide whether they want to contribute toward solutions or simply contribute toward noise.

So I ask this Council: let us do what is right for the people of George.

Laat ons ons inwoners eerste plaas.

Laat ons wys dat goeie regering steeds moontlik is wanneer mense belangriker raak as politiek.

Mr Speaker, residents deserve leadership that is willing to act, willing to lead, and willing to make difficult but responsible decisions in the interest of progress.

This budget reflects exactly that commitment.

Leadership requires action, not political promises, posturing, and problems.

This budget demonstrates solutions, action, and progress.

Mr Speaker, I so move.

1.2 Council Resolutions

The Council of George Municipality at a meeting held on 28 May 2026 approved the annual budget.

RECOMMENDATION

That the following resolutions in terms of section 17(3) (a)(i) and section 24 of the Municipal Finance Management Act, (Act 56 of 2003) was approved:

RESOLUTIONS

- a) that the following policies be approved:
- 1) Tariff Policy;
 - 2) Customer Care, Credit Control and Debt Collection Policy;
 - 3) Property Rates Policy;
 - 4) Indigent Policy;
 - 5) Budget Implementation and Monitoring Policy;
 - 6) Cash Management and Investment Policy;
 - 7) Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
 - 8) Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy (UIF & W) Reduction Policy;
 - 9) Virement Policy;
 - 10) Asset Management Policy;
 - 11) Funding Borrowing & Reserve Policy;
 - 12) Liquidity Policy;
 - 13) Cost Containment Policy;
 - 14) Travel & Subsistence Policy;
 - 15) Cell Phone Allowance Policy;
 - 16) Supply Chain Management Policy;
 - 17) Supply Chain Management (FIDPM) Policy;

- 18) Preferential Procurement (PPPFA) Policy;
 - 19) Long Term Financial Plan (LTFP);
 - 20) Information and Communications Technology (ICT) Policy;
 - 21) Insurance Policy.
- (b) that the annual budget for the financial year 2026/27 and indicative outer years 2027/28 and 2028/29 be approved as set-out:
- 1) Capital expenditure by project;
 - 2) Capital funding by source;
 - 3) Operating revenue by source;
 - 4) Operating expenditure by type;
- (c) that the tariffs for property rates as reflected in the report be approved for the budget year 2026/27;
- (d) that tariffs and services charges as reflected in the formal tariff list be approved for the budget year 2026/27;
- (e) that the annual budget documentation for 2026/27 to 2028/29 as outlined in the budget regulations be submitted to National and Provincial Treasury.

1.3 Budget 2025/26 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2025/26.

	Original Budget 2025/26	Adjusted Budget 2025/26	Difference
Capital	907 018 426	1 259 307 524	352 289 098
Operating Income	4 024 271 323	3 944 363 759	79 907 564
Operating Expenditure	3 907 340 809	4 017 387 106	110 046 297

The 2025/26 adjustments budget approved on 27 February 2026 was considered in the preparation of the 2026/27 MTREF. The capital budget must be set at a level that is realistic in terms of the capacity to deliver and the ability to fund.

1.4 Executive Summary

As is annually the case, the Budget Committee was confronted with numerous challenges during the budget process. It remains a complex task balancing the needs of the community with limited resources whilst having to operate within the legislative framework determined by the various spheres of government in ensuring a credible, funded budget is implemented.

Some of the crucial factors taken into account in the Budget Process are listed and discussed below for further clarity.

1.4.1 A Credible Funded Budget

A budget makes budgetary provision for service delivery to the community of George. The community should realistically expect to receive services that are affordable for which provision is made in a budget.

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;

- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardize the financial viability of the municipality i.e. ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term; and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and close to the final approved budget. Six Budget Steering Committee meetings were held and various one-on-one sessions with the different directorates. The Budget Committee was again confronted with various challenges during the budget process. The following factors had an impact:

1.4.2 Legal Directives

The following legal directives/prescriptions were followed with the compilation of this budget:

National Treasury sent out MFMA Budget Circular No. 132 as well as MFMA Budget Circular No. 134 on 20 March 2026 providing guidance to municipalities on their 2026/27 budget and Medium-Term Revenue and Expenditure Framework (MTREF).

1.4.3 Municipal Standard Chart of Accounts (mSCOA)

The mSCOA Regulations apply to all municipalities from 1 July 2017. George Municipality early adopted mSCOA version 5.4 in July 2016. Although the municipality is transacting in mSCOA there are areas of improvement needed for example further expanding on the project segment. The further integration of our sub-modules within SAMRAS is also receiving attention and the upgrade of the system to SAMRAS Platinum is envisaged. The SCM and contract management modules for example will then seamlessly integrate. We are currently budgeting on mSCOA version 7.1 for the 2026/27 financial year.

1.4.4 Review of Budget Related Policies

In accordance with Section 17(3)(e) of the Municipal Finance Management Act, No. 56 of 2003, municipalities are required to review their budget-related policies and applicable by-laws annually.

In line with this directive, the following policies have been reviewed:

1. Tariff Policy;
2. Customer Care, Credit Control and Debt Collection Policy;
3. Property Rates Policy;
4. Indigent Policy;
5. Budget Implementation and Monitoring Policy;
6. Cash Management and Investment Policy;
7. Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
8. Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy (UIF & W) Reduction Policy;

9. Virement Policy;
10. Asset Management Policy;
11. Funding Borrowing & Reserve Policy;
12. Liquidity Policy;
13. Cost Containment Policy;
14. Travel & Subsistence Policy;
15. Cell Phone Allowance Policy.
16. Supply Chain Management Policy;
17. Supply Chain Management (FIDPM) Policy;
18. Preferential Procurement (PPPFA) Policy;
19. Information and Communications Technology (ICT) Policy;
20. Long Term Financial Plan (LTFP)
21. Insurance Policy

The policies are contained in the budget documentation and will be placed on the municipal website for public comment.

1.4.5 Municipal Budget and Reporting Regulations

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations regulate the format of the budget documentation as set out in Schedule A (version 6.9) of the Municipal Budget and Reporting Regulations. This includes the main Tables A1 – A10 as well as the supporting tables SA 1 – SA 38.

1.4.6 George Integrated Public Transport Network (GIPTN)

The George Integrated Public Transport Network (GIPTN) continues the phased implementation of the GO GEORGE public transport system, which has expanded significantly since 2014 and now provides extensive coverage across George, including certain routes to Thembalethu through Phase 4A. The system supports affordable, reliable and accessible public transport, underpinned by an Automated Fare Collection system and annually approved municipal tariffs aligned with affordability and long-term financial sustainability principles

The following municipal processes are included within the GIPTN service, and must be managed to meet the project milestones:

- Legislatively required approvals from Council;
- Legislatively required public comment processes;
- Progress updates to the Section 79 Committee (S79); Mayoral Planning, MAYCO and Council;
- Supply chain management processes for contracting (on-going);
- National grant funding requires milestones for coming years;
- Transfer of grant funds are contingent on reaching milestones;
- High-level milestones will be submitted to the National Department of Transport and National Treasury for the payment schedule;
- An Annual Operations Plan is submitted to NDOT.

The following key milestones of the GIPTN service have been set for the 2026/27 financial period:

Capital Budget

1. Bus Procurement

The municipality transferred the Sprinter fleet to the VOC towards the end of December 2025 in line with the requirements of the Operator Contract and court order issued by the High Court on the 18th of November 2025. The court order stipulates that the remaining fleet should be transferred no later than 7 December 2026. An amount of R 32 million has been allocated for the 2026/27 financial year to procure additional fleet to support with system requirements as further phases of the project are rolled out. The sprinter fleet has reached the end of useful life and would need to be replaced.

2. Road Rehabilitation and Infrastructure

Due to limited available grant funding, the municipality will be utilising the Capital Replacement Reserve (CRR) to the value of R 21,8 million for the 2026/27 financial year towards the following capital projects:

- GIPTN Infrastructure

The Municipality has submitted an in-year Public Transport Network Grant (PTNG) adjustment funding application for the 2025/26 financial year in February 2026, jointly with the Western Cape Mobility Department, to address critical infrastructure needs. The application requests a total of R345.55 million, structured into two components:

Section	In-year request
Part I: Committed PTNG Projects	R 184 957 636
Part II: Additional Priority Projects	R 160 590 000
Total in-year request	R 345 547 636

The funding will enable the completion and continuation of essential road rehabilitation, bus stop and transfer location upgrades, and project management capacity, all of which are critical to maintaining service reliability, passenger safety, and protecting prior national government investments. The projects have been prioritised based on readiness, operational necessity, and the ability to be implemented within the adjustment funding timeframe.

Approval of the adjustment funding will support the long-term sustainability of the GIPTN, address the existing infrastructure backlog, and ensure the continued expansion and effective operation of the GO GEORGE public transport service, while complying with required municipal and national governance and funding conditions.

Should the adjustment funding application be unsuccessful, the municipality will reprioritise the R21,8m CRR to supplement the funding shortfall as an interim measure and forgo commencement of the projects listed above.

Operating Budget

The system continues to operate, and July 2026 will mark the last financial year of the twelve (12) year contract period for the project. The main operating cost drivers for the project during the period under review are:

Vehicle maintenance for the sixty-nine (69) municipal owned vehicles. The existing contract was extended through a Section 116 process until 7 December 2026, to align with the contract period of the IGA.

- **Intelligent Transport System (ITS), Automated Fare Collection (AFC) System and implementation support costs** which are incurred in terms of the Reimbursement Agreement signed between the Municipality and the Western Cape Mobility Department (WCMD). An annual addendum to the

main Reimbursement Agreement is signed between the parties to confirm the budget for the relevant period. The required notifications will be submitted to National Treasury (NT), Provincial Treasury (PT) and the Transferring Officer (National Department of Transport, NDOT) in terms of Section 16 (3) of the Division of Revenue Bill.

- **Field monitoring services** to ensure adequate service standards are being maintained. The existing contract was extended through a Section 116 process until 7 December 2026.
- **Facilities management services** to ensure locations are adequately maintained, cleaned and secured. The existing contract was extended through a Section 116 process up until 7 December 2026.
- **Marketing and communications services** to support the on-going marketing activities of the GO GEORGE project. The existing tender is currently in the final year of a three-year contract, expiring on 26 November 2026.

In addition to the above, negotiations are in progress for a three year stopgap contract between the municipality and the current VOC through a deviation process.

Grant Funding: National Grant: Public Transport Network Grant (PTNG)

As announced in the Medium-Term Budget Policy Statement on 12 November 2025 by National Treasury, the Public Transport Network Grant is being wound down. The PTNG base allocation to George decreased with R66 million from R250.3 million (2025/26) to R184.8 million (2026/27) however it is R45m more than what was published in the DORA of 2025 as the 2026/27 allocation.

The DORA of 2026 confirms that allocations for this grant are made to fund the finalisation of ongoing projects that will not expand spending under the grant. Only projects that have or are near to completing implementation and operations will continue to be supported.

Provincial Grant: George Integrated Transport Network Grant - Operations

The municipality received in-year funding of R29 million during the 2025/26 financial year from the Western Cape Mobility Department. The Provincial baseline allocation to GIPTN increased by R37 million for the 2026/27 financial period which shows the commitment from WCMD for the continued success of the service.

The DORA of 2026 indicates the national 2026/27 three-year budget for public transport is as follows:

Description	2026/27 (R)	2027/28 (R)	2028/29 (R)
National Grant:			
- Capital	32 000 000	-	-
- Operations	152 884 000	177 668 000	180 361 000
Provincial Grant:			
- Operations	269 359 000	247 950 000	257 094 000
Total Grants	R454 243 000	R425 618 000	R437 455 000

In terms of paragraph 4.2.4.4 of the Financial Agreement, the allocation of the Municipal GIPTN Infrastructure financing shortfall after the sixth year of operation shall be as agreed between the parties. At this stage, such an agreement is not in

place, but it should be prioritised to ensure the sustainability of the infrastructure program going forward.

1.5 Budget Overview of the 2026/27 MTREF

Economic and Fiscal Environment

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.3%	3.7%	3.3%	3.2%

Source: NT MFMA Budget Circular No. 132 as sourced from the National Treasury Budget Review 2025.

Headline inflation declined to 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

Source: National Treasury MFMA Budget Circular No. 132 of 2025

- Although George Municipality received the budget facility for infrastructure grant (BFI) allocation of R1.1 billion rand in the previous MTREF for the upgrading of the bulk water services, the need for the upgrading and rehabilitation of the other core services infrastructure remains high. This demand is clearly visible in the capital budget;
- The addressing of service delivery shortcomings as identified in the adjustments budget in February 2026 and its effect on the available funding;
- The continued funding constraints with regards to the low available funding for the Capital Budget through the Capital Replacement Reserve (CRR) and the ability to take up loans to meet the demand for upgrading and replacing of infrastructure.

A strategy guided by council's long-term financial plan (LTFP) was followed with the compilation of the budget. The following was applied:

- The municipality needs to focus on its core functions. During the February 2026 adjustments budget the Budget Committee and portfolio councillors in conjunction with the heads of departments, scrutinized the budget to affect all possible savings and to align the capital budget to achievable goals;

- The February 2025/26 adjustments budget was the base for the 2026/27 MTREF;
- The need to maximize revenue through efficiencies and the way we do business before we decide to increase our rates, service charges and other tariffs was again emphasized;
- Revenue “enhancement” assessment to ensuring that all consumers are billed correctly and are contributing to the municipality's revenue as set out in our tariff policy;
- The need to ensure an optimised credit control and debt collection process was also stressed to improve the debt collection ratio. A 95% ratio was assumed for this budget;
- A contribution of R112,9 million was made to the provision for debtor's impairment in the operating budget. The writing off of irrecoverable debt will continue to be scrutinized through the business processes of the internal credit control unit. The unit is guided by an internal credit control committee to ensure that proper credit control measures are performed and to recommend to council the writing off, of debt;
- All attempts need to be made to maximize available National and Provincial Government Grants to service part of our capital program. George Municipality has applied for the IUDG grant and the necessary approval was given in the 2023/24 financial year. An amount of R63 916 521 was gazette for George Municipality for the IUDG for 2025/2026. The following is budgeted for the MTREF - R73 551 is gazetted for 2026/2027, R54 228 for 2027/2028 and R55 913 for 2028/29.

1.6 Revenue Budget - 2026/2027

The Municipal Systems Act requires that George Municipality must set cost-reflective tariffs. National Treasury encourages that tariffs be maintained within affordable levels on the one hand and to ensure the financial sustainability of the municipality on the other hand.

The CPI inflation targets are projected by the Reserve Bank and National Treasury as follows (MFMA Budget Circular no. 134 of 2026):

- 2026/27 – 3.4%
- 2027/28 – 3.3%
- 2028/29 – 3.2%

Tariff increases for bulk electricity purchases of 9.01% was announced by ESKOM and approved by NERSA for municipalities. This increase is more than double the National Treasury projected inflation target for 2026/27. The persistent exorbitant price increases announced by ESKOM over the past decade has eroded the ability of municipalities to charge cost reflective tariffs for their own basic services.

The Budget Committee used tariff modelling to determine tariff increases within the guidelines set by National Treasury that will still generate the revenue required to fund the asset renewal programme, supplemented by additional external funding.

3.1 Implementation of General Valuation Roll

The current General Valuation Roll was implemented on 1 July 2023 and is valid to 30 June 2027. The Valuation Roll is based on the current market value of a property. It applies to residential, agricultural, business, and commercial properties and is used to calculate the monthly rates that property owners are required to pay for services such as street lighting, parks, libraries, fire station equipment, etc.

The process to compile the General Valuation Roll in the greater George area, indicates a total of 55 230 properties with a combined market value of R73,495 billion.

Five (5) supplementary valuation rolls were compiled and advertised for public inspection and objections. The combined market value of the properties is currently R78,207 billion.

George Municipality is in the process of appointing a new tenderer to undertake the new general valuation roll to be implemented on 1 July 2027.

3.2 Rates

3.2.1 Municipal Valuation Threshold

On qualifying residential properties, up to a maximum valuation of R230 000 which amount includes the R15 000 as per Section 17(1)(h) of the MPRA.

3.2.2 Rates Revenue

The public's reaction to the ever-increasing tariff hikes in electricity charges has resulted in a decline in revenue from electricity sales with many customers electing to find alternative renewable energy sources. George Municipality must reduce its

reliance on electricity as its main source of revenue and must focus on the rates revenue. Given the afore mentioned it is proposed property rates increase by 3,7%.

3.2.3 Low-income owner and pensioners – Increased

All owners of residential properties, used for residential purposes, are entitled to:

- A rebate of 40% on the property rates on such properties, if their total income as defined in the Municipality's Property Rates Policy is less than R198 000 per annum (10% increase in rebate); or
- A rebate of 20% on the property rates on such properties, if their total income as defined in the Municipality's Property Rates Policy is R198 000 or more per annum but less than R217 800 per annum (10% increase in rebate); or
- A rebate of 40%, up from 35% of property rates will be applicable to Pensioners earning up to R429 000, up from R390 000 per annum, on the first two-million-four hundred and seventy-five-thousand-rand valuation (R2 475 000) of the property (up from R2 250 000). This will apply to persons over the age of 65 years for their single primary residence.

3.3 Electricity

3.3.1 NERSA's increase guideline for electricity

The National Energy Regulator of South Africa (NERSA) on 10 March 2026 in a media statement announced that:

“The National Energy Regulator of South Africa (NERSA) announced today that the Energy Regulator, at its meeting held on 5 March 2026, considered and approved the Eskom Retail Tariffs and Structural Adjustment (ERTSA) application,

at an average tariff increase of 8.76% for Eskom direct customers and 9.01% for municipalities.

The approved standard tariff increase of 8.76% will be implemented from 1 April 2026 until 31 March 2027 for Eskom direct customers, and the 9.01% increase will be implemented from 1 July 2026 until 30 June 2027 for municipal customers, in accordance with the requirements of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) ('MFMA'). This difference in percentages is brought about by the differences in implementation dates between Eskom direct customers and municipalities buying from Eskom".

The local authority tariff increase is effective from 1 July 2026 to 30 June 2027. During the April 2026 to June 2026 three-month period, the 2025/26 local authority tariffs are still applicable.

George Municipality has done a cost of supply study that has been submitted to NERSA for approval. Below are the tariffs taken from the modelling.

George LM CoS Study Implementation

Proposed Tariff Adjustments

23 March 2026



TARIFF ADJUSTMENT – BELOW ESKOM APPROVED INCREASE OF 9,01%

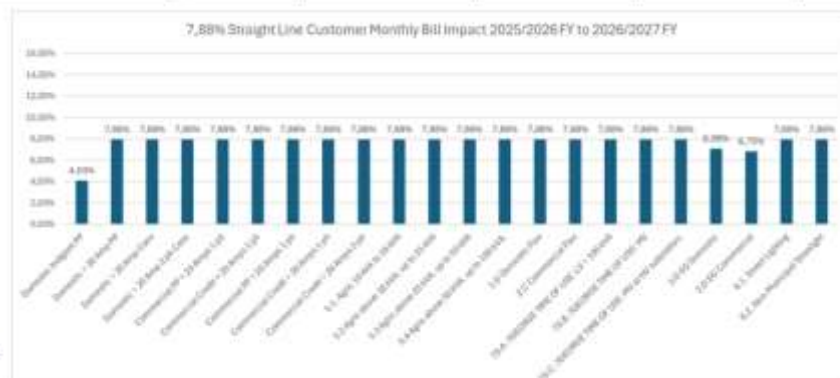
Slower move to CoS Study Cost Reflective Tariffs

Results of adjustments:

- Overall increase of 7,88% increase
- Indigent block 1 – R2,81/kWh for energy consumed below 400kWh
- Indigent block 2 – R3,71kWh for energy consumed above 400kWh
- Compared to CoS Study expenditure below

Indigents	80kWh - FBE	70kWh - FBE
FBE – 14 997 indigents	14 397 120	12 597 480
FBE Cost	R40 413 257,17	R35 361 600,03
Remaining indigent kWh	7 712 281	9 511 921
Revenue Indigents	R30 972 131,29	R36 023 788,44

Rate Increase Option	Financial Year	CoS Study Expenditure	Proposed rates revenue	Margin (ZAR)	% Profit Margin
Overall 7,88% increase	2026/2027	R1 415 720 420,17	R1 426 827 675,83	R11 107 255,66	0,78%



Straight line 7,88% Increase:

1. Cross board increase in rates.
2. Overall increase of 7,88%.
3. Indigent customers continue to have two block, however, now the second block matches the non-domestic customer energy rate.
4. Indigent FBE increased to 80kWh/month (recovered via the equitable share).
5. SSEG tariff increased to R1,03/kWh (47% increase).

 TARIFF ADJUSTMENT – BELOW ESKOM APPROVED INCREASE OF 9,01%												
Slower move to COS Study Cost Reflective Tariffs												
Proposed rate increases:												
Existing	CoS Study	Proposed Rates 2025/2027				Energy Peak		Energy Standard	Energy Off-Peak	Energy Peak	Energy Standard	Energy Off-Peak
		Basic Charge	Access Charge	Demand Charge	Energy	Block 1	Block 2					
		%	%	%	%	%	%	%	%	%	%	%
DCM	Domestic Indigent PP	0,00%	0,00%	0,00%	0,00%	0,00%	7,88%	-2,88%	0,00%	0,00%	0,00%	0,00%
DCM	Domestic Indigent Core	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1503,1503,1503	Domestic 20 Amp PP	0,00%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1503,1503,1503	Domestic 20 Amp Core	0,00%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1504,1504,1504,1504,1504,1504	Domestic > 20 Amp PP	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1504,1504,1504,1504,1504,1504	Domestic > 20 Amp Core	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1504,1504,1504,1504,1504,1504	Domestic > 20 Amp 3ph Core	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1507,1507,1507,1507,1507,1507	Commercial PP > 20 Amps 1 ph	0,00%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1507,1507,1507,1507,1507,1507	Commercial Credit > 20 Amps 1 ph	0,00%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1508,1511,1511,1511,1511,1511	Commercial PP > 20 Amps 1 ph	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1508,1511,1511,1511,1511,1511	Commercial Credit > 20 Amps 1 ph	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1508,1511,1511,1511,1511,1511	Commercial Credit > 20 Amps 3ph	7,88%	7,88%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1543,1542	5.1 Agric 10 kVA to 25 kVA	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
	1543 5.2 Agric above 25 kVA up to 50 kVA	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
	1544 5.3 Agric above 50 kVA up to 100 kVA	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
	1545 5.4 Agric above 100 kVA up to 150 kVA	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
TOU0P, TOU00, TOU00	1.D Domestic Flex (TOU0P, TOU0, TOU0) < 10kVA	7,88%	7,88%	0,00%	0,00%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%	0,00%
TOU0P, TOU00, TOU00	2.C Commercial Flex (TOU0P, TOU0, TOU0) < 10kVA	7,88%	7,88%	0,00%	0,00%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%	0,00%
TOU0A, TOU0, TOU0P, TOU0, TOU00	3.A GEORGIE TIME OF USE: 0h > 100 kVA	7,88%	7,88%	7,88%	0,00%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%
TOU00, TOU0A, TOU0P, TOU0P, TOU00, TOU00	3.B GEORGIE TIME OF USE: 0h	7,88%	7,88%	7,88%	0,00%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%
TOU0A, TOU0, TOU0P, TOU00, TOU00	3.C GEORGIE TIME OF USE: 0h at 100 kVA	7,88%	7,88%	7,88%	0,00%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%	7,88%
TOU0P, TOU0P, TOU00, TOU00, TOU00	3.D GEORGIE TIME OF USE: 0h at 100 kVA	0,00%	0,00%	0,00%	0,00%	47,14%	47,14%	47,14%	47,14%	47,14%	47,14%	0,00%
1530, 1531, 1530	6.1 STREET LIGHTING (Tariff code: 1530, 1531)	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
1530, 1530, 1530, 1530	6.2 NON MUNICIPAL STREETS (Tariff code: 1530, 1531)	7,88%	0,00%	0,00%	7,88%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%

3.4 Tariff Adjustments for 2026/27 – 2028/29 Medium Term Revenue Expenditure Framework (MTREF)

The Budget Committee made use of tariff modelling to determine realistic tariff increases. The Budget Committee endeavoured to contain the increase within the 3.7% inflation target forecasted in the National Treasury MFMA Budget Circular No. 132 of 2025 under paragraph 4.

To have a funded budget the following average increases in municipal revenue from tariffs are recommended for the MTREF:

Average Tariff Increase Applied in the 2025/26 Budget and 2026 to 2029				
MTREF Budget				
Category	Base Budget 2025/26	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Property Rates	5.5%	3.7%	7%	7%
Electricity (NERSA)	11.32%	7.88%	7.88%	7.88%
Water	6%	3.7%	5%	5%
Sanitation	5.5%	3.7%	5%	5%
Refuse	6%	3.7%	5%	5%
Other (general increase)	5%	3.7%	5%	5%

3.5 Water Service

Generally, the tariff for water reflects a 3,7% increase in both the fixed cost and the consumption tariffs.

This approach achieves an overall balance of 35% of municipal revenue from water tariffs being derived from fixed / basic charges, thereby contributing to the fixed operating cost needed to service and maintain the water infrastructure network. The cost reflective tariff model indicates that the fixed charge component of the water tariffs should be significantly higher, however increasing the basic charge to the required level will have to be phased in over several years to achieve closer alignment.

3.6 Electricity Service

The Department of Electricity and Energy published the Electricity Pricing Policy (EPP) of the South African Electricity Supply Industry in Government Gazette 31741 on 19 December 2008.

The National Energy Regulator (NERSA) is a regulatory authority established as a juristic person in Terms of Section 3 of the National Energy Regulator Act, 2004 (Act No. 40 of 2004). NERSA's mandate includes regulation of the electricity supply industry. According to Section 4(ii) of the Electricity Regulation Act, 2006 (Act No. 4 of 2006), the Energy Regulator must regulate electricity prices and tariffs. Policy position 23 of the Electricity Pricing, 1998 (GG No. 31741 of 19 December 1998) ("the EPP") states that:

- Electricity distributors shall undertake Cost of Supply (COS) studies at least every five years, or when significant licensee structure changes occur, such as in customer base, relationships between cost components and sales volumes. This must be done according to the approved National

Energy Regulator of South Africa (NERSA or 'the Energy Regulator') standard to reflect changing costs and customer behaviour.

- Accordingly, and in complying with National Legislation, George Municipality completed its cost of supply study in 2019. The study was approved by NERSA and implementation thereof commenced in July 2022 after approval by Council.
- George Municipality introduced a fixed charge component in its electricity tariff structure during the 2022/2023 financial year. This is in line with the strategy to set all tariffs as close as possible to the cost of supply as required by NERSA.

George Municipality completed its updated cost of supply study in the 2024/2025 financial year. The study was approved by NERSA and Council in early 2025 and implementation thereof commenced on 1 July 2025.

The implementation of the first phase of the approved electricity tariffs was communicated on various platforms, forums and IDP meetings held with Ward Committees.

In order to protect the indigent from having to pay a fixed charge, the study made provision for an inclining block tariff without a fixed charge. The study also includes a 20A tariff without fix charges to assist poor communities that can manage their demand to less than 20A. This tariff is therefore not available to the SSEG customers. Other clients (indigent or non-Indigent) who require a higher capacity (30A, 40A, 50A, 60A), are able to do so, but will have to pay for the capacity and basic charges, but with the benefit of paying a lower energy charge. Indigent

consumers also receive a subsidised basic fee and do not lose their indigent status and free basic electricity at capacity selections above 20A. Free basic electricity (FBE) should only be offered to the registered indigent customers.

For the 2026/27 financial year NERSA approved a 9.01% tariff increase for the bulk purchase of electricity from Eskom.

An increasing number of electricity consumers is moving towards cheaper and renewable electricity alternatives, thereby reducing revenue, but also shrinking the future customer base. George Municipality is likewise pursuing opportunities to make greater use of renewable energy sources, whilst assessing the possibility to harness or generate revenue from customers willing to sell electricity to the municipality.

3.7 Summary of Revenue by Source – Table A4

Budget Statement - Financial Performance				
Description	2025/26 Adjustments Budget	Final 2026/27 MTREF		
		2026/27	2027/28	2028/29
Revenue				
Exchange Revenue				
Service Charges - Electricity	1 257 050 671	1 426 829 218	1 540 975 556	1 664 253 601
Service Charges - Water	250 330 071	259 592 282	280 359 665	302 788 438
Management	203 900 452	206 632 613	223 163 222	241 016 280
Service Charges - Waste Management	185 272 977	186 414 660	201 327 833	217 434 059
Sale of Goods and Rendering of Services	104 478 371	139 752 897	149 355 380	159 706 180
Agency services	21 653 152	22 454 319	23 285 129	24 146 679
Interest	0	0	0	0
Interest earned from Receivables	31 038 204	32 186 617	33 377 523	34 612 491
Interest from Current and Non Current Assets	78 700 000	96 300 000	97 626 000	98 978 520
Dividends	0	0	0	0
Rent on Land	0	0	0	0
Rental from Fixed Assets	5 679 512	5 793 099	5 908 962	6 027 140
Licence and permits	847 040	863 981	881 263	898 887
Special rating levies	0	0	0	0
Development Charges	40 049 489	41 531 321	58 067 980	59 661 495
Operational Revenue	79 799 744	40 545 261	41 356 164	42 183 288
Non-Exchange Revenue				
Property rates	514 539 414	536 928 256	590 621 082	649 683 190
Surcharges and Taxes	0	0	0	0
Fines, penalties and forfeits	98 275 957	101 912 168	105 682 919	109 593 188
Licence and permits	4 565 287	4 656 593	4 749 724	4 844 719
Transfers and subsidies - Operational	778 735 127	745 972 000	745 403 999	754 033 000
Interest	5 721 580	5 933 279	6 152 811	6 380 465
Fuel Levy	0	0	0	0
Operational Revenue	27 911 481	29 830 764	29 342 242	29 929 087
Gains on disposal of Assets	0	0	0	0
Other Gains	247 394 166	0	0	0
Discontinued Operations	0	0	0	0
Total Revenue (excluding capital transfers and contributions)	3 935 942 695	3 884 129 328	4 137 637 454	4 406 170 707

The table above gives the year-on-year decrease in revenue sources by 1,32% mainly due to reduced grant funding.

1.6.9. INDIGENT SUPPORT AND HOUSEHOLD BILLS

1.6.9.1 Indigent support

The indigent qualification criteria set in the Indigent policy is aligned to the various guidance issued by the National and Provincial Treasuries, The Department of

Cooperative Governance and Traditional Affairs (COGTA) and the Auditor-General of South Africa.

Implementation and compliance to the indigent benefit is specifically reviewed annually by the Auditor-General as part of their external audit. The clean audits issued to George Municipality over the past three years indicates that the indigent policy is being correctly applied.

As indicated earlier, the general cost of living has increased dramatically in South Africa in recent years and lower income households are impacted by the this and the simultaneous destructive impact of unemployment caused by the failing National economy, exaggerated by the persistent high levels of loadshedding, high interest rates and fuel price levies.

Indigent support is not subsidized from services charges collected from the citizens of George, but from the equitable share allocation received annually through the Division of Revenue Act (DORA). The DORA of 25 February 2026 indicates that the equitable share allocation to municipalities country wide is being reduced. For George the allocations are:

Equitable Share	2025/26	2026/27	2027/28	2028/29
Previous DORA	247 778	263 142	275 041	-
Current DORA	-	263 324	278 637	282 551
Increase	-	182	3 596	-
Difference %	-	0,07	1,31	-

Funding for the indigent support programme is limited to the available funding. Currently the Municipality is expensing the entire equitable share received towards the benefit of lower income, poor and indigent households.

It is therefore imperative that the indigent support reached those households that truly qualifies for and needs this essential subsidising of basic services. A continuous indigents verification and registration process is being done to eliminate abuse of this essential subsidy and to ensure that it reaches only those that qualify for it.

The above commitment to support poor and low-income households is further supplemented by the credit control measures that assist struggling households with debt relief and the writing off for bad debts in qualifying cases.

Level 1 and Level 2 Indigent Support:

George Municipality has seen a consistent declining trend in the number of indigent households in recent years as the re-registration initiative was carried out. Therefore, and in addressing the plight of the poor, George Municipality recommends that the indigent subsidy be amended as follow:

- Increase the qualifying threshold for Level 1 indigent support from R6 000 to 4 x SASSA (R2 420 from 1 April 2026) = R9 680 which increases the qualifying threshold from the current R6 000 to R9 680.
- Increase in the 50% indigent subsidy for Level 2 indigents where the combined monthly household income is between R9 681 (4 x SASSA) and 6 x SASSA = R14 520.

The maximum amount as per SASSA old age grant (over 75) is used for the indigent subsidy benefit.

The Executive Mayor noted last year that, *"We have listened to our residents and taken action. This initiative is a testament to our commitment to social equity while ensuring the long-term sustainability of municipal services, therefore we have the two levels of support."*

Qualifying households on level 1 indigent support will receive the full (100% indigent) subsidy.

Households earning a combined monthly household income of between R9 680 and R14 450 can apply for the Level 2 indigent support programme and will receive 50% of the benefits allocated to Level 1 indigent households, except for the free basic electricity units.

To mitigate the exposure to financial viability risk brought on by the introduction of the Level 2 indigent support programme, the municipality will reserve the right to suspend/ amend, or review levels of Level 2 indigent support provided for example by reducing or increasing the 50% subsidy ratio during the financial year. The municipality also reserves the right to not approve Level 2 Indigent support applications once the available Equitable Share funding becomes depleted. These potential amendments to the Level 2 indigent support will be made during the financial year upon evaluation of indicators such as social assessments and consumption/participation levels.

However, the Budget Committee is confident that the Level 2 indigent support will greatly assist struggling household by distributing the benefit to households that ordinarily would not be able to receive the full Level 1 indigent support.

The indicative proposed package of free basic services allocated to indigents households consists of the following:

Service Subsidy	Indigent Level 1 Support (100%)	Indigent Level 2 Support (50%)
Criteria:	Household Income: R0 – R9 680	Household Income: R9681 – R14 520
Electricity:	80 kWh free units	No free units + 50% of Basic Charge
Water:	6kl free + 100% of Basic Charge	6kl free + 50% of Basic Charge
Refuse	100% of Basic Charge	50% reduction in Basic Charge
Sewerage	100% of Basic Charge	50% reduction in Basic Charge
Property Rates	Rebate: R230 000 on valuation	Rebate: R230 000 on valuation
Total subsidy:	Value: R1 524.30 per month	Value: R776.95 per month

The proposed package of free basic services allocated to indigents households consists of the following: The comparison year-on-year is as follow:

Indigent Benefit	Increase (%)	2025/26 Level 1 (R)	2025/26 Level 2 (R)	2026/27 Level 1 (R)	2026/27 Level 2 (50% discount) (R)
Water (Fixed cost)	3.7%	156.31	78.16	162.09	81.05
Water (6kl Free)	3.7%	132.36	132.36	137.28	137.28
Valuation Rebate (non-vatable)	3.7%	125.31	125.31	129.95	129.95
Sewerage	3.7%	331.41	165.71	343.67	171.84
Refuse Removal	3.7%	332.59	166.30	344.89	172.45
Electricity 70 kWh (2025/26)		182.17	-	-	-
Electricity 80 kWh (2026/27)	23.3%	-	-	224.55	-
Sub Total		R1 260.15	R667.83	1 342.43	692.56
VAT		R170.23	R81.38	181.87	84.39
Total		R1 430.38	R749.22	1524.30	776.95

1.6.9.2 Monthly Households Bills

The following spreadsheets give an indication of the monetary impact of the tariff increases on the monthly household bills.

The monthly account for a “middle” income range” household uses as basis a property value of R700 000, 1 000 kWh electricity and 30kl water. Given the increase in the property values as per valuation roll a value off R1.2 million was used. See tables below.

		2026/27 Medium Term Revenue & Expenditure Framework				
Description	Ref	Actual 2024/25	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year 2026/27 % incr.	Budget Year 2026/27
Rand/cent						
Monthly Account for Household - 'Middle Income Range'	1					
Rates and services charges:						
Property rates (new val. R1 200 000)		500,92	5,5%	528,49	3,7%	548,05
Electricity: Basic levy (<30Amps)		96,61	10,9%	107,14	7,88%	115,58
Electricity: Amp. Charge(R7.14/Amp)		176,40	10,0%	194,10	7,88%	209,40
Electricity: Consumption		2 698,90	10,9%	2 993,00	7,88%	3 228,80
Water: Basic levy		147,46	6,0%	156,30	3,7%	162,09
Water: Consumption		636,64	6,0%	674,84	3,7%	699,82
sub-total for water		784,10	6,0%	831,14	3,7%	861,91
Sanitation		314,15	5,5%	331,43	3,7%	343,69
Refuse removal		313,76	6,0%	332,59	3,7%	344,89
Other						
Sub-total		4 884,84	8,9%	5 317,89	6,3%	5 652,32
VAT on Services		657,59		718,41		765,64
Total large household bill:		5 542,43	8,9%	6 036,30	6,3%	6 417,96
Increase			493,87		381,66	6,3%

The below monthly account for an “affordable range” household uses as basis a property value of R500 000, 500kWh electricity and 25 kl water. Given the increase in the property values as per valuation roll a value of R850 000 was used.

				2026/27 Medium Term Revenue & Expenditure Framework		
Description	Ref	Actual 2024/25	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year 2026/27 % incr.	Budget Year 2026/27
Rand/cent						
Monthly Account for Household - 'Affordable Range'	2					
Rates and services charges:						
Property rates (new val. R850 000)		320,18	5,5%	337,80	3,7%	350,30
Electricity: Basic levy (<30Amps)		96,61	10,9%	107,14	7,88%	115,58
Charge(R7.14/Amp)		176,40	10,0%	194,10	7,88%	209,40
Electricity: Consumption		1 349,45	10,9%	1 496,50	7,88%	1 614,40
Water: Basic levy		147,46	6,0%	156,30	3,7%	162,09
Water: Consumption		473,09	6,0%	501,49	3,7%	520,07
sub-total for water		620,55	6,0%	657,79	3,7%	682,16
Sanitation		314,15	5,5%	331,41	3,7%	343,67
Refuse removal		313,76	6,0%	332,59	3,7%	344,89
Other						
Sub-total		3 191,10	8,3%	3 457,32	5,9%	3 660,40
VAT on Services		430,64		467,93		496,51
Total small household bill:		3 621,74	8,4%	3 925,25	5,9%	4 156,91
Increase			303,52		231,66	5,9%

Most of the indigent households live in housing units with a property value below the property rates threshold of R230 000 and therefore are exempted from paying property rates. The monthly account is based on a usage of 350 kWh and 25kl respectively. The indigent households receive 70kWh electricity units, 6kl water as well as the basic water charge for free.

The indigent household furthermore receives free basic sanitation and refuse removal.

				2026/27 Medium Term Revenue & Expenditure Framework		
Description	Ref	Actual 2024/25	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year 2026/27 % incr.	Budget Year 2026/27
Rand/cent						
Monthly Account for Household - 'Indigent' Household receiving free basic services						
Rates and services charges:						
Property rates				–		–
Electricity: Basic levy				–		–
Electricity: Consumption		821,31	10,88%	910,70	7,88%	982,42
less: free units (80kWh)		(164,26)	10,89%	(182,14)	23,29%	(224,55)
Sub-total		657,05	10,88%	728,56	4,03%	757,86
Water: Basic levy		147,46	6,0%	156,31	3,7%	162,09
Water: Consumption		382,89	6,0%	405,90	3,7%	420,96
less: equitable share		(147,46)	6,0%	(156,31)	3,7%	(162,09)
Sub-total		382,89	6,01%	405,90	3,71%	420,96
Sanitation		314,13	5,5%	331,41	3,7%	343,67
less: equitable share		(314,13)	5,5%	(331,41)	3,7%	(343,67)
Sub-total		–		–		–
Refuse removal		314,13	5,9%	332,59	3,7%	344,89
less: equitable share		(314,13)	5,9%	(332,59)	3,7%	(344,89)
Sub-total		–		–		–
Sub-total		1 039,94	9,1%	1 134,46	3,9%	1 178,82
VAT on Services		155,99	9,1%	170,17		176,82
Total indigent household bill:		1 195,93	9,1%	1 304,63	3,9%	1 355,65
Increase			108,70	9,1%	51,02	3,9%

1.7 Operational Expenditure

Proposed accepted outer limits:

The budget steering committee approved the following outer limits for the expenditure categories:

Salary and salary related items increases	: 4.75% + annual notch increases where applicable
Repairs & maintenance	: 1%
Electricity Bulk Purchases	: 9.01% (NERSA)
General Expenses	: 1% based on adjustments budget and adjusted per motivation by departments
Contracted Services	: 1% on the adjustment budget figures

1.7.1 Electricity Service: Eskom Bulk Tariff Increases

The National Energy Regulator of South Africa (NERSA) on 10 March 2026 in a media statement announced a bulk purchase increase of 9.01%.

The continued increase in bulk purchases above inflation rate targets given through by Eskom is having a huge impact on the municipality to set affordable, cost reflective tariffs throughout the various municipal services.

George Municipality has introduced a fixed charge component in its electricity tariff structure. NERSA has approved the George Municipality electricity tariff structure as it complies with the National Electricity Pricing Strategy that requires all tariffs to be set as close as possible to the cost of supply. Free basic electricity (FBE) should only be offered to the registered indigent customers.

An increasing number of electricity consumers is moving towards cheaper and renewable electricity alternatives, thereby reducing revenue. George Municipality is likewise pursuing opportunities to move to making greater use of renewable energy sources, whilst assessing the possibility to harness or generate revenue from customers willing to sell electricity to the municipality.

1.7.2 Expenditure by type -Table A4

Budget Statement - Financial Performance				
Description	2025/26 Adjustments Budget	Draft 2026/27 MTREF		
		2026/27	2027/28	2028/29
Expenditure By Type				
Employee related costs	862 319 909	889 624 750	944 326 614	1 000 755 461
Remuneration of councillors	32 584 543	34 309 427	36 024 899	37 826 144
Bulk purchases - electricity	944 466 118	1 032 287 765	1 083 902 153	1 138 097 261
Inventory consumed	339 451 459	197 044 465	221 034 525	220 522 210
Debt impairment	104 898 151	112 899 106	118 544 062	124 471 265
Depreciation and amortisation	316 128 414	377 560 638	385 127 171	456 177 660
Interest	90 197 979	155 856 859	193 050 249	223 944 401
Contracted services	950 688 566	870 747 271	858 083 859	865 714 540
Transfers and subsidies	117 218 151	106 273 274	110 447 353	115 504 266
Irrecoverable debts written off	11 854 229	12 446 941	13 069 289	13 722 754
Operational costs	208 033 423	208 752 380	210 282 192	212 651 014
Losses on Disposal of Assets	0	0	0	0
Other Losses	50 614 726	19 269 404	28 522 783	38 035 247
Total Expenditure	4 028 455 668	4 017 072 280	4 202 415 149	4 447 422 223

The operating expenditure has decreased from R4,028 billion in the 2025/26 May adjustments budget to R4,017 billion in 2026/27.

1.7.3. Employee related costs

The following factors were considered during the budget for employee related cost:

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and stipulates as follows:

Financial Year 2026/2027

“6.6. In respect of this financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, an increase based on the average CPI percentage for the period 1 February 2025 until 31 January 2026, plus zero comma seventy five percent (0.75%)”.

According to Circular No. 04/2026 from SALGA the salary and wage increase shall be four comma seven five percent (4,75%) plus the annual notch increases where applicable.

1.8 Capital Budget

The Budget Committee went through several stages of prioritizing the capital budget to contain the budget within the available funding. This commenced with the preparing of the 2025/26 adjustments budget in February 2026. The budget committee prioritized the upgrading of the core services infrastructure.

MFMA Circular No. 80 (Municipal Finance Management Act No. 56 of 2003), compel all municipalities to ground their capital expenditure as part of the annual IDP process. The IDP and Capital Project Prioritisation System (CP3) facilitates this process through the planning and inclusion of a longer-term capital project pipeline as part of the annual budget planning process currently followed within the municipality.

A framework was established to assess and rank proposed projects based on predefined criteria and an affordability envelope was compiled with the influence of the Long-Term Financial Plan (LTFP). This assisted in decision making in the

allocation of funds effectively and balancing urgent needs with long-term strategic goals. The implementation of this system will enhance transparency, accountability and efficient service delivery.

Below are a few of the main focus areas:

- R30.8 million will be used to procure new fleet vehicles for various directorates to ensure that service delivery is maintained and expanded to meet the growing public demand in 2026/27 with R60.5 million over the MTREF.
- R266.2 million is allocated for the Upgrading of Sewerage Pumpstation with R32 million in 2026/27 for the completion of the Thembaletu Pumpstation 6.
- R72 million is allocated over the MTREF for groundwater exploration and Development and Equipping Alternative Water Sources to ensure Water Security for George in response to future droughts.
- R161.3 million is allocated over the MTREF for stormwater projects to ensure improved stormwater management during heavy rains for what George is renowned for.
- R32 million allocated on the 2026/27 budget for the replacement of the Sprinter Busses in GIPTN Fleet.
- R97.5 million will be spend over the MTREF on providing on a second transformer for the Schaapkop Electrical Substation. The aim is to ensure economic stability and growth through a stable electrical network.
- R30 million is allocated for electricity smart meters over the MTREF to improve the accurate of meter readings and to facilitate remote monitoring and quick detection of outages and faults.

This capital budget has been compiled with due consideration to the direct impact that it would have on the operating budget and our cash position where projects are to be funded from either internal sources or from external borrowings.

The Capital Budget was prioritized within the available funding as indicated in table below. Full provision has been made for the grant funded projects.

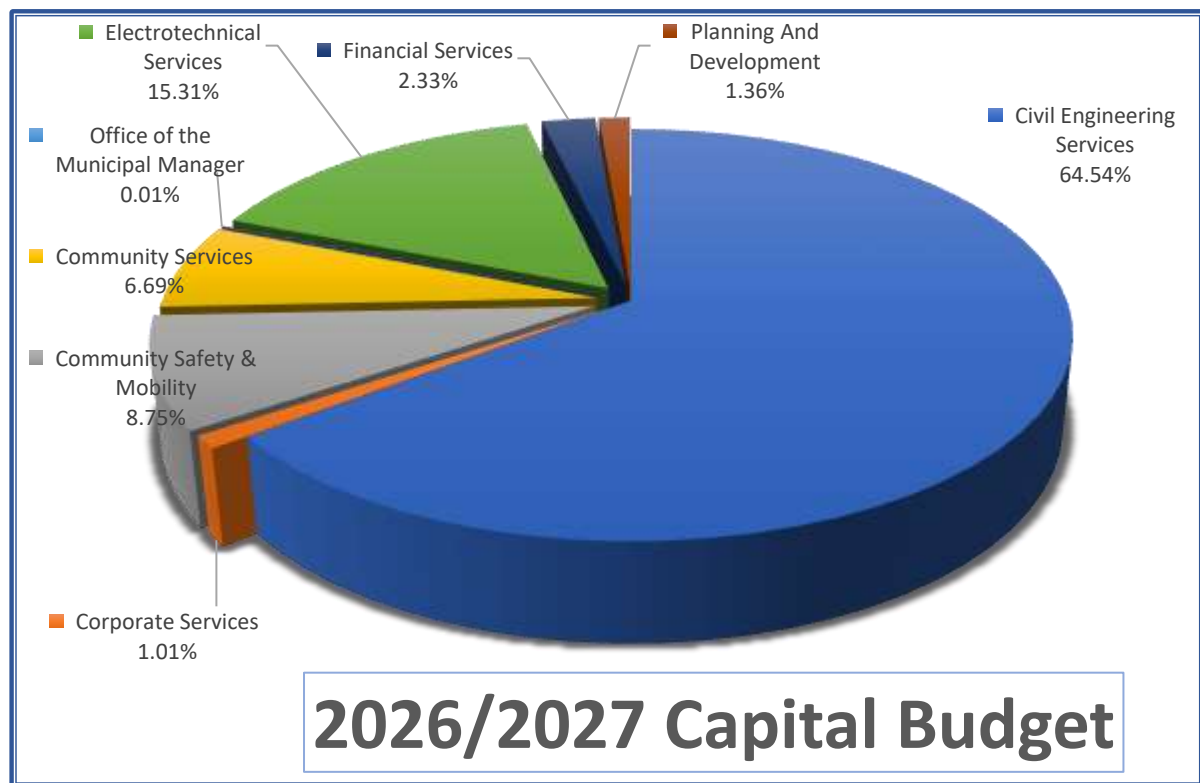
1.8.1 Capital Budget - 2026/2027 to 2028/2029

The projects to be funded from the Capital Replacement Reserve (CRR) for 2026/27 were capped at R202,1 million and R489,4 million for projects linked to external funding (EFF). Full provision was made for grant funded projects as contained in the Division of Revenue Act. An amount of R105,7 million is budgeted for grants.

The draft Capital budget reflects the following budget allocation to the various departments and reflects the strategic priorities outlined in the IDP.

Capital by Directorate	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
Civil Engineering Services	514 449 682	594 948 839	529 270 001
Corporate Services	8 080 000	11 498 000	10 060 000
Community Safety & Mobility	69 720 304	29 004 000	25 704 000
Community Services	53 290 000	18 060 000	14 100 000
Office of the Municipal Manager	118 500	50 000	0
Electrotechnical Services	122 073 913	151 899 999	156 800 000
Financial Services	18 588 753	10 789 347	11 058 983
Planning And Development	10 830 343	9 993 608	21 400 000
Total	797 151 495	826 243 793	768 392 984

The pie chart below indicates the proposed capital budget per department.



1.8.2 Internal Funding

Capital by Funding Source	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
Capital Replacement Reserve (CRR)	202 125 073	325 355 314	338 304 000
External Financing Funde (EFF)	489 353 378	449 189 348	377 668 984
Grants	105 673 044	51 699 131	52 420 000
Total	797 151 495	826 243 793	768 392 984

One of the main challenges impacting on the capital budget is the expected contributions to the Capital Replacement Reserve (CRR) for the current year. This situation also emphasizes the need to expand our current revenue base (sources) and exploring other revenue sources. The Budget Committee re-affirmed the need to broaden the revenue base and ensure a collection rate of at least 95%.

The George Municipality was commended by National Treasury during a recent benchmark engagement for its rigorous credit control measures, which were highlighted as a cornerstone of sound financial governance.

Various projects have been launched to ensure that all properties are billed for services. Stricter credit control measures must be applied and account holders in arrears are flagged for automatic deductions through the electricity pre-paid vending system.

Although the budgeted income and expenditure are realistically anticipated, the situation regarding the available internal funds will be monitored closely and expenditure on capital projects linked to the CRR will be managed per the available cash.

The table below provides a breakdown of the available balances in the Capital Replacement Reserve fund:

CRR FUNDING FOR 2026/27							
DESCRIPTION OF CAPITAL REPLACEMENT RESERVE (CRR)	PROJECTED BALANCE 30/06/2026	PROJECTED CAPITAL CONTRIBUTION S 2026/27	ADDITIONAL CONTRIBUTION TO CRR REQUIRED	PROJECTED VAT INCOME ON GRANTS 2026/27	TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURE IN 2026/27	DRAFT CRR CAPITAL BUDGET 2026/27	TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURE FOR NEXT YEAR
General	15 848 944	2 676 207			18 525 151	139 035 166	- 120 510 015
Electricity	3 312 014	15 837 923			19 149 937	38 480 000	- 19 330 063
Water	2 069 014	13 053 733			15 122 747	8 660 000	6 462 747
Sewerage	1 756 351	9 906 292			11 662 643	7 250 000	4 412 643
Sale of Property	30 843	5 154 244			5 185 087	2 809 908	2 375 179
Cleansing	1 091 428	57 166			1 148 594	5 890 000	- 4 741 406
Parking Facilities	-	-			-	-	-
Contribution from Working Capital			120 500 000	11 077 044	131 577 044		131 577 044
TOTAL CRR	24 108 594	46 685 565	120 500 000	11 077 044	202 371 203	202 125 074	246 129

1.8.3 External Financing Funding

While the Long-Term Financial Plan indicates a decline in George Municipality's gearing, allowing for the possibility of taking on external funding, the scale of external funding required over the MTREF led the Budget Committee to carefully evaluate different planning scenarios before committing to loans totalling R1 448 354 088 over the MTREF period. To mitigate the impact of interest and Although the Long-Term Financial Plan indicates that George Municipality's gearing has increased. The magnitude of external funding required over the MTREF compelled the Budget Committee to further scrutinize the different planning scenarios before committing to taking up loans of R1 316 211 707 over the MTREF. The multi-year planning needs to be spread out over a 5-7-year period to soften the impact of interest and redemption payments on tariffs to the customers.

The Budget Committee considered the requests by the technical departments to take up external loans to fund major upgrading of infrastructure and new infrastructure to provide for the demand created by new developments and the growth in George.

Part 2 – Supporting documentation

2.1 Disclosure on implementation of the MFMA & other applicable legislation

Municipal Finance Management Act – No 56 of 2003

The MFMA became effective on 1st July 2004. The Act aims to modernise budget and financial management practices within the overall objective of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. George has been designated as a high capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the Budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

2.2 – The budget preparation process

2.2.1 – Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies (such as those relating to free basic service provision).

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and particulars on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

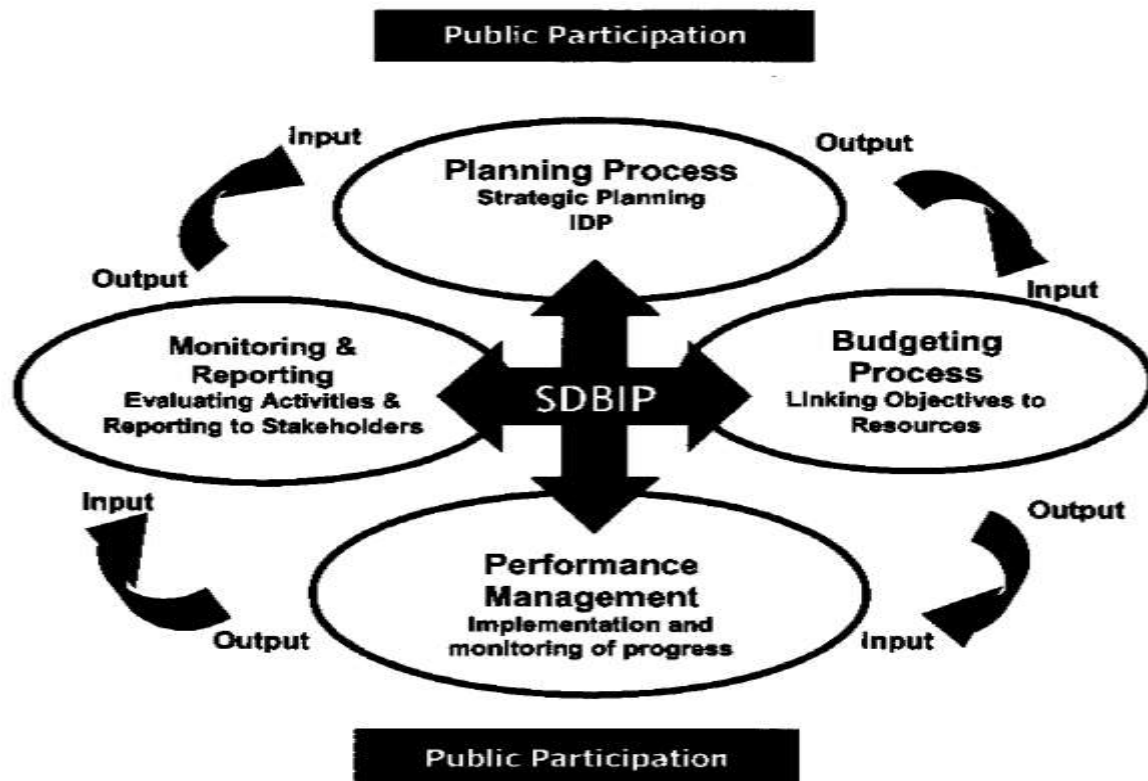
The budget may be funded only from reasonable estimates of revenue and cash-backed surplus funds from the previous year and borrowings (the latter for capital items only).

2.2.2 – Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget-related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

The next diagram depicts the planning, implementation and monitoring process that is followed in George Municipality.



In terms of Section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

Table 27 – Schedule of Key Deadlines relating to the budget process

SDF / IDP / BUDGET TIME SCHEDULE FOR 2025/26

(In accordance with Section 21(1)(b) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Section 29 of the Local

Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) and the Regulations made under these Acts)



	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
PREPARATION PHASE					
1	Development of IDP/Budget/SDF Time Schedule including internal consultations with key stakeholders	IDP, Planning & Budget Offices	Approved IDP and Budget Time Schedule	July 2025	IGR Framework Act 13 of 2005
2	Submit 4th Quarter Performance Report 2024/25 (Section 52) to council and make public after approval.	IDP & Budget Offices	Approved APR and AFS	July/August 2025	MFMA Section 52(d): The mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.
3	Gather APR information	Internal Audit / PMS Office / Budget office		July/August 2025	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
4	Submit Annual Financial Statements (AFS) and Annual Performance Report (APR) 2024/25 to the Auditor - General for auditing.	CFO		August 2025	MFMA Sec 126 (1)(a) MSA - Sec 46 (1) (2) The accounting officer of a municipality must prepare the annual financial statements of the municipality and within 2 months after the end of the financial year to which those statements relate, submit the statements to the Auditor - General for auditing
5	COUNCIL MEETING: Adoption of the IDP/Budget & MSDF Time Schedule	Council	Approved IDP and Budget Time Schedule	August 2025	
6	COUNCIL MEETING: Notice of intention to amend the 2023MSDF	Council / MSDF		August 2025	MSA Regulations Chapter 2 Section 3(1) Section 34(a)(i) and (ii) LUPA – Section 11 (a) and (b) Standard Draft By-Law on Municipal Planning, Chapter 2, Section 3 (1) Section 5(1)(a) and Section 20(2) SPLUMA 2013

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
7	Advertise/ make public the adopted Time Schedule	IDP Office		September 2025	
8	Submit the adopted Time Schedule to the MEC for Local Government	IDP Office		September 2025	
9	Technical Steercom	IDP Office		September 2025	
10	MMF & DCF	MM / IDP		September 2025	IGR Framework Act 13 of 2005
11	District IDP Managers Forum	IDP Office		August 2025	
12	Publish notice of the proposal to review and amend the 2023 MSDF	Planning	Approved MSDF	September 2025	Standard Draft By-Law on Municipal Planning, Chapter 2 Section 3 (2) (a)(i)(ii) Standard Draft By-Law on Municipal Planning Chapter 2 Section 3(2)(c) Standard Draft By-Law on Municipal Planning Chapter 2 Section 3(2)(b) (i-iii) George Municipality Land Use Planning By-law 2023

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
13	Inform the Provincial Minister in writing of the intention to review and amend the MSDF	Planning		September 2025	Standard Draft By-Law on Municipal Planning, Chapter 2 Section 3 (2) (a)(i)(ii) Standard Draft By-Law on Municipal Planning Chapter 2 Section 3(2)(c) Standard Draft By-Law on Municipal Planning Chapter 2 Section 3(2)(b) (i-iii) George Municipality Land Use Planning By-law 2023
14	Establish a project committee to review and amend the 2023 MSDF.	Planning		September 2025	Standard Draft By-Law on Municipal Planning Chapter 2 Section 4(1) and (2) George Municipality Land Use Planning By-law 2023
15	Establish an ISC for 2027MSDF amendment.	Planning		September 2025	Standard Draft By-Law on Municipal Planning Chapter 2 Section 5 George Municipality Land Use Planning By-law 2023
16	Provincial IDP Managers Forums	DLG		August 2025	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
17	Local Sector Department Engagement	IDP Office		September 2025	
18	Commencement of preparation and compilation of Status Quo Report for 2027MSDF amendment	Planning		September 2025	Standard Draft By-Law on Municipal Planning Chapter 2 Section 6(1) George Municipality Land Use Planning By-law 2023
19	Commencement of the preparation and compilation of the 2026 MSDF review report	Planning		September 2025	Standard Draft By-Law on Municipal Planning Chapter 2 Section 6(1) George Municipality Land Use Planning By-law 2023
20	Executive Mayor and Mayoral Committee considers the 2025/26 Capital Roll-Over Budget	CFO/Budget Office		August 2025	MFMA - Sec 28(2)(e) MBRR - Reg 23(5)
21	Departmental Work Sessions to review and provide feedback on projects, key initiatives and programmes from the 2024/25 Community IDP Needs	IDP office		August 2025	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
22	One on one sessions with ward councillors to review ward projects and update ward priorities	IDP office		August 2025	
23	JDMA interface Meeting (Garden Route District Municipality and George Municipality regarding sector department engagements	IDP office		October 2025	MSA Section 24
ANALYSIS PHASE					
24	IGR Co-ordination Engagements: Technical Integrated Municipal Engagements (TIME)	Western Cape Government, IDP Office, MM and All Directors		October 2025	
25	First round of public participation with all 28 wards with committees: To provide feedback on progress made on existing	Mayor's Office, IDP & BUDGET (The Mayor to present the IDP	Determine and assess the current level of development and the emerging	September/October 2025	MSA Section 29(1)(b)(i)

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
	projects and share information on future projects; and ▪ To afford the ward committees an opportunity to review ward priorities. Media & Awareness Campaign to encourage public and sector participation in the IDP/Budget process.	feedback to all 28 Wards)	challenges, opportunities and priority issues		
26	Prepare a report on the outcomes of the public participation process and present it to the IDP and Budget Steering Committee and submit same to the Provincial Department of Local Government	IDP Office		October 2025	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
27	2026 MSDF Review: Steering committee to comment on current George MSDF 2023 (for Review document)	Deputy Director: Planning & Development		October - December 2025	
28	Submit 1st Quarterly report for period ending 30 September 2025 on implementation of the budget and financial state of affairs of the Municipality to Council	Snr Manager: Financial Management Services & Manager: IDP/PMS/PP		October 2025	MFMA - Sec 52(d) The mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality
29	MMF & DCF	MM / IDP		November 2025	IGR Framework Act 13 of 2005
30	IDP and Budget Steering Committee Meeting	Executive Mayor		November 2025	
31	District IDP Managers Forum	District IDP Office		November 2025	IGR Framework Act 13 of 2005
32	SIME 1	DLG		November 2025	
33	Provincial IDP Managers Forum	District IDP Office / DLG		December 2025	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
34	Produce an updated situational analysis Chapter of the IDP (informed by new trends, sources of information and new information from Directorates)	IDP Office		November 2025 – January 2026	
35	IDP Representative Forum	District IDP Office		November 2025	
36	Technical Steercom	District IDP Office		December 2025	MSA Section 25
STRATEGY PHASE					
37	Submit 2nd Quarterly report for period ending 31 December 2025 on implementation of the budget and financial state of affairs of the Municipality to Council	IDP/Budget Office	SDBIP performance report noted	January 2026	MFMA - Sec 52(d) The mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality
38	Adjustments Budget: IDP and Budget Steering Committee: Directors present priority issues/proposed projects	IDP& Budget Office	Develop objectives for priority issues and determine	January 2026	MFMA Section 28(1): A municipality may revise an approved annual budget through an adjustments budget. MBRR Regulation 23(1): An adjustments budget may be tabled in the

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
	Submit to Mayco and Council		programmes to achieve strategic intent including the development of the Strategic Scorecard		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.
39	Submit Mid-year budget and performance assessment (Section 72) to Mayoral Committee, Council and PT and NT	CFO/ IDP Office		January 2026	MFMA Section 72(1): The accounting officer of a municipality must by 25 January of each year- (a) assess the performance of the municipality during the first half of the financial year; and (b) submit a report on such assessment to- (i) the mayor of the municipality; (ii) the National Treasury; and (iii) the relevant provincial treasury
40	Produce and outline Budget strategy with high level estimates	Budget Office		February 2026	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
41	Review tariffs and budget policies	CFO		February - May 2026	
42	Review / confirm the Municipal Vision, Mission, Strategic Goals and Values	IDP& Budget Steering Committee		February 2026	
43	MMF & DCF	MM / IDP		February 2026	
PROJECT PHASE					
44	IGR Co-ordination Engagements: Technical Integrated Municipal Engagements (TIME)	Sector Departments, IDP Office, MM and All Directors		February- March 2026	
45	Finalisation of the draft 2026/2027 IDP and Budget	IDP/Budget Office		February – March 2026	
46	MSDF Steering committee compiles draft status quo report and submits to the ISC for comment	Planning		January – April 2026	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
47	Finalisation of Draft 2026MSDF Review Report	Planning		March 2026	
48	Co-ordinate the development of draft 2025/26 SDBIP One on one with all Directorates to confirm KPIs and performance targets.	IDP/Budget Office		March 2026	
49	MSDF Steering Committee finalises 2027MSDF status quo report for submission to Council	Planning		June 2026	Land Use Planning By-Law Chapter 2 Section 6(2)
INTEGRATION PHASE					
50	Incorporating the outcomes of the TIME in the Draft IDP	IDP Office	Incorporate programmes and	February - March 2026	
51	District IDP Managers Forum: Focusing on the finalisation of all of the B-municipalities draft reviewed IDP's	District IDP Office	projects in the IDP	February 2026	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
52	Integration of sector plans and institutional programmes	IDP Office, MM and All Directors		March 2026	
APPROVAL PHASE					
53	Tabling of the Draft 2026/2027 IDP/Budget & MSDF in Council	Executive Mayor	Approved IDP, budget and Service Delivery and Budget Implementation Plan	March 2026	Municipal Systems Act, 2000 (Act 32 of 2000), Section 25(1) Municipal Finance Management Act, 2003 (Act 56 of 2003), Section 16(1) SPLUMA S20(2)
54	Submission of draft IDP and budget to relevant institutions	IDP/Budget Office/MM		April 2026	
55	Budget and Benchmark Assessments	CFO, MM and All Directors		May 2026	
56	Second round of public participation: ❖ Invite public comments on Draft IDP2026/2027 Review and	Mayor / Budget Office / IDP Office		April/May2026	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
	Budget including engagements with all the 28 ward committees; ❖ To provide feedback on current and future IDP projects as proposed by wards; and ❖ To create an opportunity for further inputs on key highlights & proposals from the Draft Budget	(The Budget office presents the new budget to all 28 Wards)			
57	JDMA interface Meeting (Garden Route District Municipality and Department of Local Government)			April 2026	IGR Framework Act 13 of 2005
58	Submit 3rd Quarterly report for period ending 30 March 2026 on implementation of the budget and financial state of affairs of the Municipality to Council	IDP/Budget Office		April 2026	MFMA - Sec 52(d) The mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
59	Submit final draft 2026MSDF Review Document to Council together with draft IDP	Planning / IDP		April 2026	SPLUMA S20(2) The municipal spatial development framework must be prepared as part of a municipality's integrated development plan with the provisions of the MSA
60	Council meeting to adopt final 2026/2027 IDP/Budget & MSDF	Council		May 2026	Municipal Systems Act, 2000 (Act 32 of 2000), Section 25(1) Municipal Finance Management Act, 2003 (Act 56 of 2003), Section 16(1) SPLUMA S20(2)
61	IDP Representative Forum	IDP Office	IGR engagements	April 2026	Municipal Systems Act, 2000 (Act 32 of 2000). Section 16(1), Section 29(1)(b)
62	District IDP Managers Forum	District IDP Office		June 2026	Municipal Systems Act, 2000 (Act 32 of 2000). Section 24(1) – Municipal planning must be aligned and coordinated among all spheres of government, including district and local municipalities. District Development Model (DDM)

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
					Policy framework encouraging “One Plan, One Budget” approach at district level; the District IDP Forum is used as a platform for alignment.
63	Provincial IDP Managers Forum	District IDP Office / DLG		June 2026	Municipal Systems Act, 2000 – Section 31 Intergovernmental Relations Framework Act, 2005 – Section 16–19 CoGTA Provincial IDP Guidelines
64	MMF & DCF	MM / IDP		June 2026	
65	Technical Steercom	IDP Office		June 2026	
66	Submission of Final IDP and budget to relevant institutions	IDP/Budget Office/MM		June 2026	
67	Approved IDP and budget made public	IDP/Budget Office		June 2026	
68	Submit 4th Quarterly report for period ending 30 June 2026 on implementation of the budget and financial state of affairs of the Municipality to Council	IDP/Budget Office	SDBIP performance report noted	July 2026	MFMA - Sec 52(d) The mayor must, within 30 days of the end of each quarter, submit a report to the council on

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
					the implementation of the budget and the financial state of affairs of the municipality
69	Finalisation and submission of draft 2026/27 SDBIP	MM		June/July 2026	
70	Executive Mayor approves the 2026/27 SDBIP and annual performance agreements of the Municipal Manager and Senior Managers within 28 days after the approval of the IDP and budget.	Executive Mayor	Approved SDBIP and annual performance agreements	June/July 2026	
71	Submit the approved SDBIP and performance agreements to MEC Local Government within 14 days after approval	MM/ IDP/Budget Office		July/ August 2026	
MONITORING AND EVALUATION PHASE					
72	Section 56/57 Managers half-yearly evaluations for 2025/26	Corporate Services - HR	Performance evaluated	January- March 2026	

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
73	Mid-year budget and performance assessment	MM/ IDP/Budget Office	Mid-Term finance and service delivery performance report compliant to MFMA	January 2026	MFMA Section 72 (1)(2)(3)
74	Commence with the compilation of the 2024/2025 Annual Report	IDP Office & Directorates	Compile annual report	July 2025 – January 2026	
75	Executive Mayor tables the 2024/2025 Annual Report	Executive Mayor	Annual Report 2024/2025 tabled	January 2026	MFMA Section 127 (2)
76	Executive Mayor tables adjustments budget for approval by Council	Executive Mayor	Approved adjustments budget	February 2026	MFMA Section 28
77	Annual Report made public (invite public inputs on the Annual Report)	MM	Annual report and adjustments	February 2026	MFMA Section 127 & MSA Section 21A)

	DELIVERABLE AND PROCESS MANAGEMENT	RESPONSIBILITY	OUTPUT	DATE	LEGAL FRAMEWORK
			budget made public		
78	Municipal Public Accounts Committee (MPAC) considers and evaluates the content of the 2024/2025 Annual Report	MPAC	Content of the 2024/2025 Annual Report considered and evaluated	February -March 2026	MFMA Section 129
79	Provincial IDP Managers Forum	IDP Office	Discussion on draft IDPs	March 2026	
80	Council adopts Annual & Oversight Report by 31 March	MM & Executive Mayor	Oversight report approved	March 2026	MFMA Section 129(1)
81	Adopted Annual Report including Oversight Report made public within seven days of adoption	MM		April 2026	MFMA Section 129(3) & MSA Section 21A
82	Within seven days of adoption of Annual & Oversight Report submit to Provincial Legislature and relevant MECs	MM		April 2026	

2.2.2 – Tabling of the budget

The initial budget must be tabled by the mayor before council for review by 31 March. Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

The municipal budget was tabled before Council on 26 March 2026.

2.2.3 – Consultation with the community and key stakeholders

When the budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

The consultation with National and Provincial Treasuries regarding the MTREF is set to take place on 14 May 2026.

The first round of public participation with all the 27 ward committees commenced in October/November 2025 in order to provide feedback on progress made on existing projects and share information on future projects and to afford ward committees an opportunity to review ward priorities and make further submissions.

The second round of public participation aims to:

- invite the public comments on the IDP review and Budget including engagements with all the 27 ward committees.
- To provide feedback on current and future IDP projects as proposed by wards; and
- To create an opportunity for further inputs on key highlights & proposals from the Budget

A complete report regarding the feedback on the public participation process is included in the Final IDP document.

2.3 – Service Delivery and Budget Implementation Plan (SDBIP)

The municipal manager must within fourteen days after the approval of the annual budget submit to the mayor for approval a service delivery and budget implementation plan and annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The mayor must approve the service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be considered to be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

2.4 – Alignment of Annual Budget with IDP

Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities.

The IDP strategic objectives and goals are set out in the IDP document.

George is a city for all reasons and this along with the strategic vision and mission has led to the conceptualisation of five strategic goals for George. These goals are as follows:



The above strategic goals are set to become the catalysts to ensure that the vision and mission is achieved in the next five years.

2.5 – Overview of budget related policies

In terms of section 17 (3) (e) of the Municipal Finance Management Act, No. 56 of 2003 it prescribes that the Municipality must review the budget related policies and by-laws (where applicable) annually.

The Council has approved the following policies:

- 1) Tariff Policy;
- 2) Customer Care, Credit Control and Debt Collection Policy;
- 3) Property Rates Policy;
- 4) Indigent Policy;
- 5) Budget Implementation and Monitoring Policy;

- 6) Cash Management and Investment Policy;
- 7) Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
- 8) Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy (UIF & W) Reduction Policy;
- 9) Virement Policy;
- 10) Asset Management Policy;
- 11) Funding Borrowing & Reserve Policy;
- 12) Liquidity Policy;
- 13) Cost Containment Policy;
- 14) Travel & Subsistence Policy;
- 15) Cell Phone Allowance Policy.
- 16) Supply Chain Management Policy;
- 17) Supply Chain Management (FIDPM) Policy;
- 18) Preferential Procurement (PPPFA) Policy;
- 19) Information and Communications Technology (ICT) Policy;
- 20) Long Term Financial Plan (LTFP)
- 21) Insurance Policy.

The policies are placed on the municipal website.

2.6 – Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.6.1 – National Treasury MFMA Circular No 132 & 134

These Circulars was issued on 5 December 2025 and 20 March 2026 respectively, and it provides further guidance to municipalities for the preparation of the 2026/27 budget and MTREF. The circulars were used in preparing this budget.

2.6.2 – Inflation Outlook

In MFMA Circular No 132, inflation forecasts are estimated at 3.7%, 3.3% and 3.2% respectively for the years 2026 to 2028.

2.6.3 – Rates, tariffs, charges and timing of revenue collection

The Budget Committee made use of tariff modelling to determine realistic tariff increases. The Budget Committee endeavoured to contain the increase within the 3 to 6 % inflation target band forecasted, but due to significant negative impact of loadshedding and the need to fund upgrades to core infrastructure, higher increases had to be used.

Average Tariff Increase Applied in Budget 2026/27 and MTREF				
Category	Base Budget 2025/26	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Property Rates	5.5%	3.7%	7%	7%
Electricity (NERSA)	11.32%	7.88%	7.88%	7.88%
Water	6%	3.7%	5%	5%
Sanitation	5.5%	3.7%	5%	5%
Refuse	6%	3.7%	5%	5%
Other (general increase)	5%	3.7%	5%	5%

The cash flow statement shows when rates and tariffs are expected to be collected over the financial year. In general terms, the timing of rates, tariffs and charges is based on the following;

Rates	Monthly billing. Interim billing throughout the year.
Tariffs	Monthly billing. On-going prepayment meters. Seasonal fluctuations.
Charges	Generally steady state throughout the financial year with seasonal fluctuations.

2.6.4 – Collection rates for each revenue source and customer type

The following bad debt provisions and collection rates are assumed in the MTREF for rates and tariffs.

	2026/27	2027/28	2028/29
Debt Impairment	R112.9m	R118.5m	R124.5m
Assumed collection rate	95%	95%	95%

2.6.5 – Price movements on specifics e.g. bulk purchases

The following amounts are included in the MTREF for increases in bulk purchases;

	2026/27	2027/28	2028/29
ESKOM	R1.032b	R1.083b	R1.138b

2.6.6 – Average salary increases

The MTREF includes the following average percentage increases for wages and salary and for councillors' allowances;

	2026/27	2027/28	2028/29
Councillors	5%	5%	5%
Staff	4.75%	6%	6%

2.6.7 – Industrial relations climate, reorganisation and capacity building

The ability of the Municipality to deliver quality services is virtually entirely dependent on its staff. Failure by the Municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faced by George will ultimately mean a failure to deliver services.

The Municipality has made the following amounts available for training over the MTREF period.

	2026/27	2027/28	2028/29
Training Budget	R4 000 000	R4 000 000	R4 000 000

2.6.8 – Ability of the municipality to spend and deliver on the programmes

Spending is monitored closely throughout the year and Directors must ensure that capital programmes are supported by robust planning. The Municipality is currently reviewing its capital planning processes and will soon implement the capital rating and ranking programme of Ignite Advisory Service.

The SDBIP includes monthly cash flows of expenditure and is used as the basis for budget monitoring. Monthly Section 71 meetings with portfolio councillor, municipal manager, directors and the budget office also forms part of the monitoring tool and directorates must give reasons for poor performance and over spending and put corrective measures in place.

2.6.9 – Service level standards

MFMA circular No. 72 indicated that all municipalities must formulate service level standards which must form part of the tabled MTREF budget documentation.

A broad guideline was provided on the minimum service standards to be incorporated in the budget documentation. In addition to the guideline, a framework was developed as an outline to assist municipalities in finalising their service level standards.

It is accepted that it is not possible to have the same service level standards across all municipalities. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

2.7 MTREF Budget Benchmark Assessment Report

Below is a brief conclusion extracted from the report received from National Treasury regarding the 2026/27 MTREF Budget Benchmark Assessment.

GEORGE MUNICIPALITY 2026/27 MTREF BUDGET ASSESSMENT

2026/27 MTREF BUDGET ASSESSMENT ENGAGEMENT

PRESENTED BY:

NAME: JABULILE
SURNAME: NGWENYA

Title: Director LGBA
National Treasury

Date: 13 MAY 2026



Conclusion

Credibility

Credible

- Proposed Tariffs increases are above CPIX.
- Budget assumptions are credible and revenue estimates are realistic – increases are informed by tariffs and growth in consumption and organic growth (consumer affordability taken into account).
- Operating budgets is multi-year (variance of less than 5% while capital is not more than 10%).
- There was political oversight on the IDP and budget process as the budget process plan was adopted by Council and a process was undertaken to determine the priorities.
- 2024/25 audited figures were not used to determine trend on inventory consumed,

Relevance

Relevant

- IDP strategic objectives aligns to National and Provincial strategies
- Alignment is indicated on table SA5 - SA6 of the MBRR
- The municipality used the guidance provided in the MFMA budget circulars

Sustainability

Sustainable

- Operating deficit due to spike in depreciation and amortisations as a result of BFI funded assets.
- Positive cash flow projections over the MTREF.
- Financial ratios - most of the ratios are below the norm - liquidity and current ratio.
- Solvency ratios is well above the norm.
- Sufficient cash and net debtors to pay creditors, the municipality is not grant dependent.
- Proposed Budget is funded.

2.8 2025/26 Mid-year Budget and Performance visit

Below is a brief report received from National Treasury regarding the 2025/26 mid-year and performance visit to George Municipality.

GEORGE MID-YEAR BUDGET REVIEW

SUMMATION

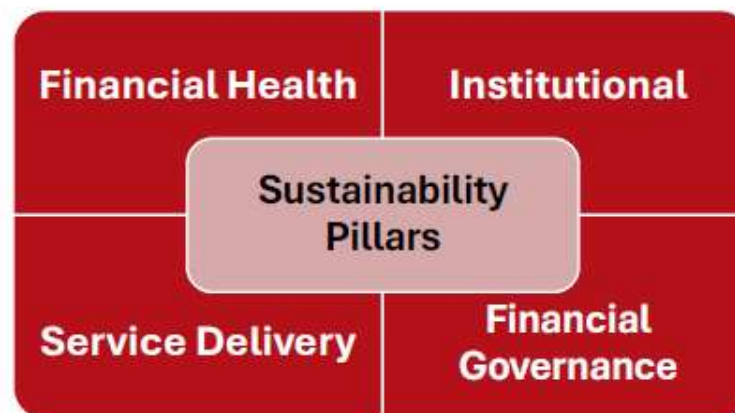
Presented By:
Jabulile Ngwenya

LGBA Unit
IGR Division

Date: 24 February 2026



ASSESSMENT THROUGH FOUR FOR LENSES



LENSES THROUGH FOUR MEASURES

SOUND	FRAGILE	DECLINE	DISTRESSED
• Well managed • Thriving	• Most indicators are good but worrying signs are showing	• Most indicators are on the decline • Clear signs of deterioration	• Gone beyond decline and it is not coping • Requires urgent attention.

Institutional Arrangements

- Organisational re-design concluded with staff placements undertaken in October 2025.
- Key executive management positions are filled with the exception of the Directors Community Services and Community Safety & Mobility (Filled Jan 2026).
- Minimum competency regulations have been complied with by all incumbents of the filled top management positions.
- The City identified threats to stability in administration which include difficulty in recruiting suitably qualified candidates, competitive employment market and salary levels and resistance from political structures to efforts to regulate and structure administrative actions through bylaws.
- The municipal staff regulation readiness review has been conducted; gaps identified and corrective actions underway.
- The City is experiencing critical skills shortages in skilled civil and electrical engineering due to disparities in applying the COGTA Municipal Staff Regulations – in consultation with COGTA on this matter.
- Substantive progress registered by the municipality in implementing other components of the regulations.
- Vacancy rates across top management (25%), senior management (33.33%) and middle management (17.53%).
- The City has a robust performance management system in place with a revised Performance Management Policy that was approved in April 2024 and is fully aligned with IDP 2022–2027.

Financial Health

- **2024/25 FY** overall performance - operating revenue is at R3.3 billion (66%) against R5 billion adjusted budget.
- **Mid-year** overall performance - operating revenue is at R1.5 billion (37%) against the original budget of R4.2 billion .
- Operating expenditure performance at mid-year is at R1.5 billion of the annual budget of R3.9 billion with savings recorded under multiple expenditure items.
- Five expenditure items reported savings at mid-year namely transfers and subsidies paid (11%), inventory consumed (17%), loss on disposal of PPE (0%), operating leases (29%) and contracted services (38%).
- Mid-year expenditure on bad debts significantly exceeded total budget appropriation expenditure item. This may suggest that the City under budgeted for this items during the budget period.
- Operating budget performance resulted in a R60.6 million surplus in 2024/25.
- The city continues to maintain a positive cash position which has been increasing steadily of the six-year period.
- Cash flow performance at mid-year indicates that the City has improved on cash flow from operating activities thus resulting in significant increase in net cash held at the end of the period.

Financial Health

- Key financial indicators of the City show signs of improvement year-on-year.
- 2024/25 expenditure against transfers reported spending below 100% on 5 grants (ISDG, FMG, NDPG, RBIG & WSIG).
- The City is leveraging Development Charges (even though they can do better) - an observation from other municipalities indicate that they are forgoing significant revenue from this tool, despite the prevalence of developments across.
- The City recorded full expenditure of BFI by 30 June 2025 – commendable

Financial Governance

- AFS process plan is drafted and weekly steering committee meetings are held to monitor implementation progress.
- The City has received unqualified audit finding, without findings from the Auditor-General for 5 consecutive years. This supports good governance that is being championed by the City.
- The AFS are submitted timeously to AGSA as per legislation in accordance with the approved AFS process plan.
- Use of consultants (Tsholo Mubesko Consortium) for accounting and AFS preparation from July 2025 to December 2025.
- There are on-going engagements within the City (monthly) to monitor the implementation of the audit action plan.
- Non-compliance with SCM Regulation S44(c) is the major contributor to the 2024/25 irregular expenditure with a total of R45.8 million incurred.
- UIF&W expenditure – no amounts recovered nor written-off (awaiting MPAC outcomes).
- The City is advised to take the necessary steps and action to ensure that UIF&We balances do not increase year-on-year.
- Financial Misconduct Board in place – in line with MFMA regulations.
- *m*SCOA AFS specimen is not fully utilised in the preparation of financial statements.
- Financial system upgrade effected – November 2025.

Financial Governance

- Audit fees paid to AGSA in 2024/25 to the tune of R9.6 million (excluding VAT). The fee escalations resulted in expenditure under this items exceeding the budget in respect of fees paid to date.
- The City is participating in working groups and Integrated Consultative Forums towards regulating the minimum business processes and system requirements.
- The City is in the process of establishing the *m*SCOA steering committee, follow *m*SCOA Circular 1 (July 2015).
- The City is fully compliant with MFMA sec.72 reporting deadlines, which are submitted to the Mayor, Council, and Provincial/National Treasury.

Service Delivery

- Mid-year performance is at 40.28% of original budget of R1.1 billion, close monitoring and management of projects is critical in ensuring that performance is maximised at year-end.
- The City is currently classified a National Disaster (01 Feb 2026) due to the drought and water security, established a Water Management Task team.
- Appointed a team of consultants to explore accelerated groundwater exploration aligned to bulk raw water study.
- Currently at level 2D water restrictions and level 3 water emergency tariffs.
- Dam levels are at 58% .
- Achieved 76.16% performance against planned KPAs in 2024/25, 18.92% at mid-year.
- The City does not have communities without access to basic services.
- National and provincial grants is responsible for funding 18.38% of the capital expenditure performance at mid-year.
- Zero spending reported against NDPG & INEP DoRA allocations at mid-year, and below target for mid-year on other grants that have spending
- The roll-overs of a rollover on PTNG are a concern as various PTNG projects not completed within the allocated time period.
- Overall conditional grant spending is not great - at R57.4 million against R192.6 million transferred across 7 conditional grants.
- The future sustainability of the GoGeorge bus services is a concern with regards to affordability, contractual agreements coming to an end at the end of 2026 and the emanating closure of the PTNG funding. The City has raised this concern with NT and will raise it once again.

Service Delivery

- Asset management provisions remain below MFMA Circular 130 guidelines.
- The City is busy with a conditional assessment of the electricity assets which will feed into their maintenance plan for the key electricity infrastructure. The municipality has indicated that the conditional assessment will assist to conduct planned maintenance as opposed to reactive maintenance.
- High water losses 24.6% (2024/25) and 29.18% (mid-year).
- Rand value of electricity distribution losses is increasing year-on-year.
- The lead time from advertising until award of bids was reported to be 151 days.
- Concern on waste management not being covered in the presentation – request to properly report on this area in order to have a full picture of all services offered.

ASSESSMENT THROUGH FOUR FOR LENSES



LENSES THROUGH FOUR MEASURES

SOUND	FRAGILE	DECLINE	DISTRESSED
• Well managed • Thriving	• Most indicators are good but worrying signs are showing	• Most indicators are on the decline • Clear signs of deterioration	• Gone beyond decline and it is not coping • Requires urgent attention.

Pillars of sustainability ratings - Comparisons

Pillar	2024/25 Mid-year	2025/26 Mid-year
Institutional Arrangements	Sound	Sound
Financial Health	Sound	Sound
Financial Governance	Sound	Sound
Service Delivery	Fragile	Decline

Recommendations

- It is recommended that the City puts in a request for in-year adjustment through the budget process in relation to the PTNG funding.
- Accelerate the establishment of the *m*SCOA Steering Committee and extend invitation to both NT and PT.
- Revise key financial indicators slide to provide rand value of net debtors and creditors (in line with the template provided by NT).
- Upload this session's presentation on the GoMuni portal (new requirements).

Resolutions

- NT in collaboration with PT to facilitate discussions between the AGSA and City to unpack the matter of exorbitant audit fees and affordability thereof.
- City to submit written request for guidance on the matter of IA's discretion on the scope of the audit.
- DFFE to facilitate discussions with the City on waste management related matters.
- City to revise the presentation in order provide detail on waste management to cover all basic services delivery areas.
- NT to provide municipality with this summation presentation, the municipality will be given 5 business days to provide inputs (where there is any).
- City should revise presentation to include *mSCOA* and (to align to the agenda of the day).
- The City to submit written request to NT – OCPO on the Regulation 44(1) guidance.

THANK YOU

2.9. Municipal Manager's Quality Certificate

I, Mr Bevan Ellman, the acting Municipal Manager hereby certify that the annual budget and supporting documentation for the 2026/2027 Financial Year, have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act, and that the budget and supporting documentation are consistent with the Integrated Development Plan.

Print Name: Bevan Ellman

Acting Municipal Manager of : George Municipality

Signature: *BR Ellman*

Date: 09/06/2026

Part 3 – Budget Schedules

The Municipal Budget and Reporting Regulations 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.

Narrative will only be provided at certain tables to clarify certain aspects otherwise it will be a repetition of what has already been documented.

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: WC044 George ▼

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Category	Item	Value	Unit	Notes
Electrical	1. 100' 12/2 NM-B	100	ft	
	2. 100' 14/2 NM-B	100	ft	
	3. 100' 16/2 NM-B	100	ft	
	4. 100' 18/2 NM-B	100	ft	
	5. 100' 20/2 NM-B	100	ft	
	6. 100' 22/2 NM-B	100	ft	
	7. 100' 24/2 NM-B	100	ft	
	8. 100' 26/2 NM-B	100	ft	
	9. 100' 28/2 NM-B	100	ft	
	10. 100' 30/2 NM-B	100	ft	
Plumbing	1. 100' 1/2" CPVC	100	ft	
	2. 100' 3/4" CPVC	100	ft	
	3. 100' 1" CPVC	100	ft	
	4. 100' 1 1/4" CPVC	100	ft	
	5. 100' 1 1/2" CPVC	100	ft	
	6. 100' 2" CPVC	100	ft	
	7. 100' 2 1/2" CPVC	100	ft	
	8. 100' 3" CPVC	100	ft	
	9. 100' 3 1/2" CPVC	100	ft	
	10. 100' 4" CPVC	100	ft	
HVAC	1. 100' 1/2" R410A	100	ft	
	2. 100' 3/4" R410A	100	ft	
	3. 100' 1" R410A	100	ft	
	4. 100' 1 1/4" R410A	100	ft	
	5. 100' 1 1/2" R410A	100	ft	
	6. 100' 2" R410A	100	ft	
	7. 100' 2 1/2" R410A	100	ft	
	8. 100' 3" R410A	100	ft	
	9. 100' 3 1/2" R410A	100	ft	
	10. 100' 4" R410A	100	ft	
Roofing	1. 100' 1/2" GFI	100	ft	
	2. 100' 3/4" GFI	100	ft	
	3. 100' 1" GFI	100	ft	
	4. 100' 1 1/4" GFI	100	ft	
	5. 100' 1 1/2" GFI	100	ft	
	6. 100' 2" GFI	100	ft	
	7. 100' 2 1/2" GFI	100	ft	
	8. 100' 3" GFI	100	ft	
	9. 100' 3 1/2" GFI	100	ft	
	10. 100' 4" GFI	100	ft	
Foundation	1. 100' 1/2" FFI	100	ft	
	2. 100' 3/4" FFI	100	ft	
	3. 100' 1" FFI	100	ft	
	4. 100' 1 1/4" FFI	100	ft	
	5. 100' 1 1/2" FFI	100	ft	
	6. 100' 2" FFI	100	ft	
	7. 100' 2 1/2" FFI	100	ft	
	8. 100' 3" FFI	100	ft	
	9. 100' 3 1/2" FFI	100	ft	
	10. 100' 4" FFI	100	ft	
Interior	1. 100' 1/2" ICI	100	ft	
	2. 100' 3/4" ICI	100	ft	
	3. 100' 1" ICI	100	ft	
	4. 100' 1 1/4" ICI	100	ft	
	5. 100' 1 1/2" ICI	100	ft	
	6. 100' 2" ICI	100	ft	
	7. 100' 2 1/2" ICI	100	ft	
	8. 100' 3" ICI	100	ft	
	9. 100' 3 1/2" ICI	100	ft	
	10. 100' 4" ICI	100	ft	
Exterior	1. 100' 1/2" ECI	100	ft	
	2. 100' 3/4" ECI	100	ft	
	3. 100' 1" ECI	100	ft	
	4. 100' 1 1/4" ECI	100	ft	
	5. 100' 1 1/2" ECI	100	ft	
	6. 100' 2" ECI	100	ft	
	7. 100' 2 1/2" ECI	100	ft	
	8. 100' 3" ECI	100	ft	
	9. 100' 3 1/2" ECI	100	ft	
	10. 100' 4" ECI	100	ft	
Miscellaneous	1. 100' 1/2" MCI	100	ft	
	2. 100' 3/4" MCI	100	ft	
	3. 100' 1" MCI	100	ft	
	4. 100' 1 1/4" MCI	100	ft	
	5. 100' 1 1/2" MCI	100	ft	
	6. 100' 2" MCI	100	ft	
	7. 100' 2 1/2" MCI	100	ft	
	8. 100' 3" MCI	100	ft	
	9. 100' 3 1/2" MCI	100	ft	
	10. 100' 4" MCI	100	ft	

WC044 George - Contact Information**A. GENERAL INFORMATION**

Municipality	WC044 George
Grade	
Province	WC WESTERN CAPE
Web Address	www.george.gov.za
e-mail Address	post@george.gov.za

*1 Grade in terms of the Remuneration of Public Office Bearers Act.***B. CONTACT INFORMATION**

Postal address:	
P.O. Box	19
City / Town	George
Postal Code	6530
Street address	
Building	George Municipality
Street No. & Name	71
City / Town	George
Postal Code	6530
General Contacts	
Telephone number	0448019111
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information						
ID Number						
Title						
Name						
Telephone number						
Cell number						
Fax number						
E-mail address						
Official responsible for submitting financial information						
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Official responsible for submitting financial information						
ID Number						
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Fax number						
E-mail address						
Official responsible for submitting financial information						
ID Number						
Title						
Name						
Telephone number						
Cell number						
Fax number						
E-mail address						
Official responsible for submitting financial information						
ID Number						
Title						
Name						
Telephone number						
Cell number						
Fax number						
E-mail address						

WC044 George - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	–	443 330	478 380	511 915	514 539	514 539	514 539	536 928	590 621	649 683
Service charges	1 296 512	1 481 324	1 713 213	1 896 616	1 896 552	1 896 552	1 896 552	2 079 469	2 245 826	2 425 492
Investment revenue	60 659	100 632	116 822	32 395	78 700	78 700	78 700	96 300	97 626	98 979
Transfer and subsidies - Operational	639 991	677 608	705 334	765 031	778 735	778 735	778 735	745 972	745 404	754 033
Other own revenue	233 594	228 984	310 746	623 684	627 364	627 364	627 364	425 460	458 160	477 984
Total Revenue (excluding capital transfers and contributions)	2 230 756	2 931 878	3 324 496	3 829 639	3 895 891	3 895 891	3 895 891	3 884 129	4 137 637	4 406 171
Employee costs	640 283	666 554	719 827	860 710	856 917	856 917	856 917	889 475	944 177	1 000 755
Remuneration of councillors	25 543	25 564	27 697	32 676	32 585	32 585	32 585	34 309	36 025	37 826
Depreciation, amortisation and impairment	188 171	216 787	283 029	266 128	316 128	316 128	316 128	377 561	385 127	456 178
Interest, Dividends and Rent on Land	34 750	40 048	48 659	69 770	90 198	90 198	90 198	155 857	193 050	223 944
Inventory consumed and bulk purchases	724 509	908 385	1 019 051	1 334 579	1 282 915	1 282 915	1 282 915	1 229 332	1 304 937	1 358 619
Transfers and subsidies	43 510	84 323	103 174	105 770	117 218	117 218	117 218	106 273	110 447	115 504
Other expenditure	893 730	875 072	1 103 805	1 231 865	1 327 223	1 327 223	1 327 223	1 224 265	1 228 652	1 254 595
Total Expenditure	2 550 496	2 816 734	3 305 243	3 901 497	4 023 183	4 023 183	4 023 183	4 017 072	4 202 415	4 447 422
Surplus/(Deficit)	(319 740)	115 144	19 252	(71 858)	(127 292)	(127 292)	(127 292)	(132 943)	(64 778)	(41 252)
Transfers and subsidies - capital (monetary allocations)	353 231	565 816	952 679	119 582	412 899	412 899	412 899	116 724	59 454	60 283
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Capital expenditure & funds sources										
Capital expenditure	578 961	905 442	1 317 886	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Transfers recognised - capital	198 079	521 871	863 863	143 106	366 755	366 755	366 755	105 673	51 699	52 420
Borrowing	227 913	257 114	414 996	563 940	504 310	504 310	504 310	489 353	449 189	377 669
Internally generated funds	(76 766)	126 457	39 027	199 973	293 049	293 049	293 049	202 125	325 355	338 304
Total sources of capital funds	349 226	905 442	1 317 886	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Financial position										
Total current assets	1 062 357	1 607 824	1 672 690	2 126 529	1 000 386	1 000 386	1 000 386	1 438 216	828 452	289 524
Total non current assets	3 423 106	4 151 240	5 418 220	6 811 897	6 776 363	6 776 363	6 776 363	6 703 049	6 880 726	6 928 129
Total current liabilities	1 019 278	1 249 888	1 147 821	1 593 930	1 009 434	1 009 434	1 009 434	1 250 649	1 161 199	1 150 340
Total non current liabilities	171	490 000	858 083	1 396 211	990 251	990 251	990 251	1 248 496	1 539 507	1 758 228
Community wealth/Equity	3 653 840	4 266 687	5 008 558	5 739 027	5 567 002	5 567 002	5 567 002	5 642 120	5 008 473	4 309 085
Cash flows										
Net cash from (used) operating	7 380 766	9 284 555	10 143 712	533 290	359 304	359 304	359 304	197 082	208 509	282 140
Net cash from (used) investing	(677 094)	(390 586)	(685 738)	(922 018)	(1 338 732)	(1 338 732)	(1 338 732)	(986 811)	(1 033 753)	(962 673)
Net cash from (used) financing	(49 557)	5 418	345 672	563 464	–	–	–	278 319	193 228	102 951
Cash/cash equivalents at the year end	7 246 648	9 743 266	11 160 665	867 927	347 958	347 958	347 958	181 783	(445 768)	(1 018 616)
Cash backing/surplus reconciliation										
Cash and investments available	843 876	1 357 019	1 327 556	809 896	255 974	255 974	255 974	181 783	(445 768)	(1 018 616)
Application of cash and investments	353 712	599 202	113 384	1 011 672	622 021	622 021	622 021	(168 284)	(217 022)	(239 003)
Balance - surplus (shortfall)	490 164	757 818	1 214 172	(201 776)	(366 048)	(366 048)	(366 048)	350 067	(228 746)	(779 613)
Asset management										
Asset register summary (WDV)	3 013 292	3 765 582	4 909 073	6 299 244	5 094 138	5 094 138		6 190 397	6 351 157	6 381 613
Depreciation	188 171	216 787	283 029	266 128	316 128	316 128		377 561	385 127	456 178
Renewal and Upgrading of Existing Assets	425 746	392 383	758 454	491 454	779 805	779 805		432 339	408 881	380 683
Repairs and Maintenance	221 189	196 215	244 106	243 291	264 772	264 772		256 243	259 373	276 148
Free services										
Cost of Free Basic Services provided	120 476	133 608	106 002	207 662	215 977	215 977		226 413	234 833	246 352
Revenue cost of free services provided	40 171	49 086	51 738	55 947	55 947	55 947		58 017	63 819	70 201
Households below minimum service level										
Water:	2	2	2	2	2	2		2	2	2
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	5	5	5	5	5	5		5	5	6
Refuse:	–	–	–	–	–	–		–	–	–

WC044 George - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		491 391	622 197	636 676	597 745	653 066	653 066	694 059	750 600	812 661
Executive and council		31 720	24 397	3 199	5	5	5	5	5	5
Finance and administration		459 671	597 800	633 477	597 740	653 061	653 061	694 054	750 595	812 656
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		90 350	89 836	144 002	216 228	167 633	167 633	170 288	154 027	142 317
Community and social services		15 847	16 976	16 413	24 311	25 853	25 853	26 648	24 573	25 042
Sport and recreation		1 537	26 084	28 560	37 320	2 320	2 320	2 035	2 076	2 118
Public safety		66 243	32 785	84 177	103 030	92 254	92 254	96 683	99 188	102 848
Housing		6 718	13 990	14 826	51 375	47 015	47 015	44 726	27 991	12 105
Health		4	1	26	192	192	192	196	199	203
Economic and environmental services		513 085	671 136	1 000 408	666 776	973 822	973 822	626 600	602 421	634 475
Planning and development		19 482	24 754	23 586	29 712	29 574	29 574	27 920	22 213	22 882
Road transport		493 600	646 280	976 721	636 878	943 863	943 863	596 454	577 978	609 356
Environmental protection		3	102	102	185	385	385	2 225	2 231	2 236
Trading services		1 573 592	2 136 153	2 487 943	2 507 803	2 553 650	2 553 650	2 509 357	2 689 483	2 876 429
Energy sources		832 202	994 582	1 181 266	1 348 613	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
Water management		305 414	623 052	723 199	598 511	640 733	640 733	426 076	438 072	456 069
Waste water management		230 456	281 810	334 690	309 694	317 675	317 675	300 233	324 555	345 982
Waste management		205 520	236 710	248 788	250 985	256 017	256 017	259 656	276 970	295 797
Other	4	232	176	4 789	719	671	671	550	561	572
Total Revenue - Functional	2	2 668 650	3 519 498	4 273 819	3 989 271	4 348 842	4 348 842	4 000 853	4 197 091	4 466 454
Expenditure - Functional										
Governance and administration		371 587	406 376	422 852	595 184	590 323	590 323	711 170	723 391	758 907
Executive and council		55 299	57 678	60 789	58 238	58 724	58 724	83 033	88 608	92 819
Finance and administration		308 577	340 483	349 019	485 642	479 233	479 233	580 582	604 093	651 326
Internal audit		7 711	8 215	13 044	51 305	52 366	52 366	47 554	30 690	14 762
Community and public safety		294 221	282 710	339 521	325 294	342 534	342 534	459 493	453 200	457 109
Community and social services		41 197	46 079	51 907	49 191	57 662	57 662	88 804	86 101	86 864
Sport and recreation		40 289	43 810	51 850	47 130	52 205	52 205	69 924	69 826	70 154
Public safety		162 278	140 758	185 346	171 905	175 005	175 005	184 433	191 742	199 467
Housing		44 317	44 937	43 097	47 740	47 667	47 667	106 642	95 492	90 516
Health		6 140	7 128	7 322	9 328	9 996	9 996	9 691	10 039	10 107
Economic and environmental services		585 109	635 491	668 300	736 272	755 956	755 956	695 696	734 367	790 831
Planning and development		43 072	50 665	54 680	63 195	64 895	64 895	68 897	70 254	72 24

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assion associate share to relevant classification.

WC044 George - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal government and administration		491 391	622 197	636 676	597 745	653 066	653 066	694 059	750 600	812 661
Executive and council		31 720	24 397	3 199	5	5	5	5	5	5
Mayor and Council		31 720	2 968	(3 835)	5	5	5	5	5	5
Municipal Manager, Town Secretary and Chief Executive		-	21 429	7 134	-	-	-	-	-	-
Finance and administration		459 671	597 800	633 477	597 740	653 061	653 061	694 054	750 595	812 656
Administrative and Corporate Support		65 590	108 519	114 514	5 061	5 150	5 150	5 318	5 462	5 658
Asset Management		-	287	304	345	345	345	19	19	20
Finance		384 296	479 929	513 316	581 776	636 711	636 711	677 875	734 089	795 769
Fleet Management (103)		-	-	-	-	-	-	-	-	-
Human Resources		1 458	2 074	2 603	1 933	2 219	2 219	2 227	2 236	2 244
Information Technology		-	-	0	-	-	-	-	-	-
Legal Services		5	77	3	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		409	94	243	471	291	291	296	302	308
Property Services		7 458	6 097	2 345	7 728	7 728	7 728	7 882	8 040	8 201
Risk Management		-	-	-	-	-	-	-	-	-
Security Services (40)		-	-	-	-	190	190	-	-	-
Supply Chain Management		558	725	149	427	427	427	437	446	456
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		90 350	89 836	144 002	216 228	167 633	167 633	170 288	154 027	142 317
Community and social services		15 847	16 976	16 413	24 311	25 853	25 853	26 648	24 573	25 042
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1 491	1 666	1 632	4 256	4 256	4 256	4 341	4 428	4 517
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		2 199	1 014	1 608	2 931	2 931	2 931	3 039	2 893	2 949
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		11 297	10 178	10 346	12 290	12 290	12 290	13 143	13 284	13 433
Literacy Programmes		860	4 117	2 827	4 834	6 376	6 376	6 125	3 968	4 143
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		1 537	26 084	28 960	37 320	2 320	2 320	2 035	2 076	2 118
Beaches and Jetties		2	13	7	23	23	23	24	24	25
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		298	2 755	4	52	52	52	53	54	55
Recreational Facilities		1 089	12 053	1 144	1 897	1 897	1 897	1 935	1 974	2 013
Sports Grounds and Stadiums		147	11 263	27 406	35 347	347	347	24	24	25
Public safety		66 243	32 785	84 177	103 030	92 254	92 254	96 683	99 188	102 848
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		1 096	3 581	11 692	11 076	300	300	1 331	312	318
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		65 147	29 204	72 484	91 954	91 954	91 954	95 352	98 876	102 530
Pounds		-	-	-	-	-	-	-	-	-
Housing		6 718	13 990	14 826	51 375	47 015	47 015	44 726	27 991	12 105
Housing		6 718	13 990	14 826	51 375	47 015	47 015	44 726	27 991	12 105
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		4	1	26	192	192	192	196	199	203
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services	4	1	1	26	192	192	192	196	199	203
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	513 085	671 136	1 000 408	666 776	973 822	973 822	626 600	602 421	634 475
Planning and development	19 482	24 754	23 586	29 712	29 574	29 574	27 920	22 213	22 882
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)	428	208	31	121	121	121	3	3	3
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	271	562	537	569	569	569	701	715	729
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	18 784	23 983	23 018	29 023	28 884	28 884	27 217	21 495	22 150
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	493 600	646 280	976 721	636 878	943 863	943 863	596 454	577 978	609 356
Public Transport	454 634	552 362	855 372	600 845	889 577	889 577	566 761	547 251	568 941
Road and Traffic Regulation	16 523	16 498	17 125	28 132	28 132	28 132	29 063	30 026	31 023
Roads	22 443	77 420	104 224	7 901	26 154	26 154	630	701	9 393
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	3	102	102	185	385	385	2 225	2 231	2 236
Biodiversity and Landscape	-	99	57	181	381	381	221	226	231
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	3	3	45	5	5	5	2 005	2 005	2 005
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	1 573 592	2 136 153	2 487 943	2 507 803	2 553 650	2 553 650	2 509 357	2 689 483	2 876 429
Energy sources	832 202	994 582	1 181 266	1 348 613	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
Electricity	832 202	994 582	1 181 266	1 348 613	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	305 414	623 052	723 199	598 511	640 733	640 733	426 076	438 072	456 069
Water Treatment	31 168	293 196	394 140	2 039	2 039	2 039	2 107	2 167	2 239
Water Distribution	274 246	318 380	329 059	596 473	638 695	638 695	423 969	435 905	453 830
Water Storage	-	11 475	-	-	-	-	-	-	-
Waste water management	230 456	281 810	334 690	309 694	317 675	317 675	300 233	324 555	345 982
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	227 744	227 142	329 060	283 236	286 783	286 783	292 899	315 966	337 058
Storm Water Management	2 801	38 337	3 054	10 610	11 762	11 762	7 071	8 314	8 634
Waste Water Treatment	(89)	16 331	2 576	15 848	19 130	19 130	263	274	290
Waste management	205 520	236 710	248 788	250 985	256 017	256 017	259 656	276 970	295 797
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	81	100	-	-	-	-	-
Solid Waste Removal	205 510	236 698	248 343	250 386	256 017	256 017	259 621	276 934	295 761
Street Cleaning	11	12	364	499	-	-	35	36	36
Other	232	176	4 789	719	671	671	550	561	572
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	5	2	2	2	2	3	3
Markets	-	-	-	-	-	-	-	-	-
Tourism	232	176	4 784	717	669	669	547	558	569
Total Revenue - Functional	2 668 650	3 519 498	4 273 819	3 989 271	4 348 842	4 348 842	4 000 853	4 197 091	4 466 454

Expenditure - Functional											
Municipal governance and administration		371 587	406 376	422 852	595 184	590 323	590 323	711 170	723 391	758 907	
Executive and council		55 299	57 678	60 789	58 238	58 724	58 724	83 033	88 608	92 819	
Mayor and Council		47 459	48 581	54 578	49 215	49 690	49 690	75 701	81 076	85 050	
Municipal Manager, Town Secretary and Chief Executive		7 841	9 097	6 210	9 023	9 035	9 035	7 332	7 532	7 769	
Finance and administration		308 577	340 483	349 019	485 642	479 233	479 233	580 582	604 093	651 326	
Administrative and Corporate Support		102 062	109 623	86 692	131 571	131 351	131 351	137 375	143 560	149 554	
Asset Management		8 818	16 299	18 662	17 407	19 516	19 516	25 382	26 703	28 098	
Finance		96 222	112 537	133 973	154 871	133 740	133 740	223 987	259 568	303 794	
Fleet Management		10 148	9 428	9 384	5 799	6 337	6 337	15 639	16 975	17 319	
Human Resources		5 233	5 420	7 054	36 013	31 337	31 337	34 818	36 694	38 661	
Information Technology		1 870	2 044	1 846	41 089	45 365	45 365	94 619	69 476	59 293	
Legal Services		21 477	19 625	22 491	21 769	30 476	30 476	26 297	27 039	27 865	
Marketing, Customer Relations, Publicity and Media Co-		9 302	10 446	11 206	11 713	11 992	11 992	24 157	25 409	26 750	
Property Services		18 301	10 561	6 395	5 792	5 908	5 908	6 425	6 554	6 629	
Risk Management		-	-	-	-	-	-	-	-	-	
Security Services		25 425	33 892	40 574	44 993	47 797	47 797	6 433	6 654	6 502	
Supply Chain Management		9 710	10 578	10 740	11 599	12 387	12 387	(17 576)	(17 376)	(16 365)	
Valuation Service		8	31	3	3 027	3 027	3 027	3 027	3 028	3 028	
Internal audit		7 711	8 215	13 044	51 305	52 366	52 366	47 554	30 690	14 762	
Governance Function		7 711	8 215	13 044	51 305	52 366	52 366	47 554	30 690	14 762	
Community and public safety		294 221	282 710	339 521	325 294	342 534	342 534	459 493	453 200	457 109	
Community and social services		41 197	46 079	51 907	49 191	57 662	57 662	88 804	86 101	86 864	
Aged Care		-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		5 193	6 295	6 802	7 100	7 736	7 736	10 326	9 733	9 387	
Child Care Facilities		-	89	169	142	96	96	509	509	509	
Community Halls and Facilities		5 820	7 550	10 240	9 809	12 528	12 528	24 342	23 435	22 996	
Consumer Protection		-	-	-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	-	-	
Disaster Management		-	-	-	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	
Libraries and Archives		15 296	16 373	18 402	14 668	17 049	17 049	31 258	32 185	33 292	
Literacy Programmes		14 887	15 772	16 294	17 471	20 253	20 253	22 368	20 239	20 680	
Media Services		-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	
Population Development		-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	
Sport and recreation		40 289	43 810	51 850	47 130	52 205	52 205	69 924	69 826	70 154	
Beaches and Jetties		4 067	4 531	4 736	5 035	5 007	5 007	4 684	4 847	5 039	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)		19 483	19 430	22 457	22 339	25 037	25 037	29 398	29 220	29 731	
Recreational Facilities		1 801	2 137	2 351	2 610	3 563	3 563	4 796	4 828	4 861	
Sports Grounds and Stadiums		14 939	17 713	22 305	17 146	18 598	18 598	31 056	30 931	30 524	
Public safety		162 278	140 758	185 346	171 905	175 005	175 005	184 433	191 742	199 467	
Civil Defence		-	13	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		36 572	45 184	44 430	46 195	46 553	46 553	45 842	47 518	49 161	
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		125 706	95 560	140 916	125 710	128 452	128 452	138 590	144 224	150 306	
Pounds		-	-	-	-	-	-	-	-	-	
Housing		44 317	44 937	43 097	47 740	47 667	47 667	106 642	95 492	90 516	
Housing		40 458	42 012	41 441	43 924	44 304	44 304	100 108	90 470	85 477	
Informal Settlements		3 859	2 925	1 656	3 816	3 363	3 363	6 533	5 022	5 039	
Health		6 140	7 128	7 322	9 328	9 996	9 996	9 691	10 039	10 107	
Ambulance		-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	
Laboratory Services		6 140	7 128	7 322	9 328	9 996	9 996	9 691	10 039	10 107	
Food Control		-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	

Economic and environmental services		585 109	635 491	668 300	736 272	755 956	755 956	695 696	734 367	790 831
Planning and development		43 072	50 665	54 680	63 195	64 895	64 895	68 897	70 254	72 242
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		8 849	11 079	13 484	13 930	14 850	14 850	15 240	15 469	15 807
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		656	1 065	1 119	1 512	1 226	1 226	1 173	1 174	1 175
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		33 567	38 521	40 078	47 438	48 504	48 504	52 169	53 294	54 942
Project Management Unit		–	–	–	315	315	315	316	317	318
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		538 084	579 723	608 060	665 156	683 889	683 889	615 612	652 456	706 688
Public Transport		500 632	563 881	590 003	636 771	653 743	653 743	567 030	577 967	606 015
Road and Traffic Regulation		12 147	14 151	15 850	18 502	18 408	18 408	25 503	26 343	27 165
Roads		25 305	1 691	2 207	9 884	11 738	11 738	23 079	48 147	73 508
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		3 953	5 103	5 559	7 921	7 172	7 172	11 187	11 657	11 901
Biodiversity and Landscape		1 055	1 696	1 941	3 863	3 457	3 457	6 838	7 137	7 199
Coastal Protection		424	620	272	463	298	298	122	122	122
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		2 474	2 787	3 345	3 595	3 417	3 417	4 226	4 397	4 580
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		1 398 854	1 596 795	1 895 856	2 229 309	2 318 369	2 318 369	2 107 099	2 245 932	2 400 999
Energy sources		700 923	825 656	963 356	1 181 106	1 152 237	1 152 237	1 247 600	1 304 826	1 366 224
Electricity		696 213	823 159	960 407	1 177 139	1 148 270	1 148 270	1 242 313	1 299 437	1 360 729
Street Lighting and Signal Systems		4 711	2 497	2 949	3 967	3 967	3 967	5 288	5 389	5 495
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		248 297	268 292	322 819	523 225	558 826	558 826	264 870	316 045	338 567
Water Treatment		123 191	143 880	71 595	159 169	173 122	173 122	135 613	149 145	156 908
Water Distribution		125 107	124 412	251 223	364 056	385 704	385 704	129 256	166 900	181 658
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		322 023	347 636	419 860	362 717	435 359	435 359	435 323	461 874	539 568
Public Toilets		2 178	1 947	1 974	2 212	2 616	2 616	3 559	3 683	3 814
Sewerage		133 236	127 514	141 888	110 284	126 279	126 279	108 509	118 087	143 304
Storm Water Management		131 022	144 641	183 519	157 832	191 456	191 456	228 439	238 452	265 873
Waste Water Treatment		55 587	73 534	92 479	92 389	115 008	115 008	94 816	101 652	126 578
Waste management		127 611	155 212	189 821	162 261	171 948	171 948	159 305	163 187	156 641
Recycling		–	–	417	419	401	401	434	450	467
Solid Waste Disposal (Landfill Sites)		17 304	49 843	47 383	52 736	60 116	60 116	64 026	64 167	64 315
Solid Waste Removal		100 493	92 940	122 649	81 641	87 461	87 461	74 312	76 655	88 479
Street Cleaning		9 813	12 428	19 371	27 466	23 970	23 970	20 533	21 916	23 380
Other		18 941	20 188	23 152	21 282	21 272	21 272	43 614	45 525	39 577
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		9 956	9 491	9 102	9 078	9 574	9 574	21 588	21 618	17 645
Markets		–	–	–	–	–	–	–	–	–
Tourism		8 985	10 696	14 050	12 204	11 699	11 699	22 027	23 907	21 932
Total Expenditure - Functional	3	2 668 712	2 941 560	3 349 681	3 907 341	4 028 456	4 028 456	4 017 072	4 202 415	4 447 422
Surplus/(Deficit) for the year		(62)	577 938	924 138	81 931	320 386	320 386	(16 219)	(5 324)	19 031

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC044 George - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	21 429	7 134	–	–	–	–	–	–
Vote 2 - Corporate Services		36 301	7 214	710	5 402	5 688	5 688	5 482	5 350	5 419
Vote 3 - Community Services		220 204	278 973	292 191	309 724	281 497	281 497	287 306	302 731	322 013
Vote 4 - Civil Engineering Services		561 759	1 013 870	1 478 381	918 256	986 746	986 746	729 093	765 486	813 606
Vote 5 - Electrotechnical Services		833 191	996 232	1 181 266	1 348 613	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
Vote 6 - Financial Services		450 150	587 856	630 766	587 519	641 992	641 992	683 436	739 839	801 760
Vote 7 - Planning And Development		30 530	41 274	41 584	87 748	83 538	83 538	79 636	57 333	42 261
Vote 8 - Community Safety & Mobility		536 514	572 651	641 783	732 010	1 010 155	1 010 155	692 510	676 467	702 814
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2 668 650	3 519 498	4 273 814	3 989 271	4 348 842	4 348 842	4 000 853	4 197 091	4 466 454
Expenditure by Vote to be appropriated	1									
Vote 1 - Office of the Municipal Manager		19 951	22 483	21 633	26 003	31 832	31 832	26 077	26 664	27 577
Vote 2 - Corporate Services		109 089	115 674	134 143	157 032	166 535	166 535	180 483	188 937	196 680
Vote 3 - Community Services		221 631	256 284	299 117	272 639	292 248	292 248	326 562	329 286	324 983
Vote 4 - Civil Engineering Services		628 267	657 479	771 726	942 781	1 056 384	1 056 384	774 378	879 619	1 006 737
Vote 5 - Electrotechnical Services		725 196	850 658	974 348	1 208 643	1 174 522	1 174 522	1 272 224	1 330 721	1 393 467
Vote 6 - Financial Services		128 750	151 545	172 719	242 606	224 419	224 419	341 349	350 632	387 391
Vote 7 - Planning And Development		111 384	112 877	124 064	166 754	167 821	167 821	235 046	214 829	193 929
Vote 8 - Community Safety & Mobility		724 445	774 538	851 922	890 884	914 717	914 717	860 954	881 727	916 658
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 668 712	2 941 537	3 349 673	3 907 343	4 028 478	4 028 478	4 017 072	4 202 415	4 447 422
Surplus/(Deficit) for the year	2	(62)	577 961	924 141	81 928	320 364	320 364	(16 219)	(5 324)	19 031

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC044 George - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

WC044 George - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)/A										
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	21 429	7 134	–	–	–	–	–	–
1.1 - Internal Audit		–	–	–	–	–	–	–	–	–
1.2 - Communication & Intergovernmental Relations		–	–	–	–	–	–	–	–	–
1.3 - Office of the Municipal Manager Administrative Support		–	21 429	7 134	–	–	–	–	–	–
1.4 - Governance & Risk Management		–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services		36 301	7 214	710	5 402	5 688	5 688	5 482	5 350	5 419
2.1 - Legal & Compliance Services		5	–	–	–	–	–	–	–	–
2.2 - Office of the Political Office Bearers		31 719	2 968	(3 935)	5	5	5	5	5	5
2.3 - Human Resources Management (HRM)		2 251	2 685	2 603	1 933	2 219	2 219	2 227	2 236	2 244
2.4 - Telecommunications		77	46	38	99	99	99	101	103	105
2.5 - Secretariat Corporate Services		30	124	11	–	–	–	–	–	–
2.6 - Corporate Services Admin Support		20	89	80	90	90	90	92	94	95
2.8 - Building Maintenance		–	287	304	345	345	345	19	19	20
2.9 - Halls		2 199	1 014	1 608	2 931	2 931	2 931	3 039	2 893	2 949
Vote 3 - Community Services		220 204	278 973	292 191	309 724	281 497	281 497	287 306	302 731	322 013
3.1 - Libraries		11 297	10 178	10 346	12 290	12 290	12 290	13 143	13 284	13 433
3.2 - Sport Maintenance and Facilities		217	22 100	27 446	35 372	372	372	49	50	51
3.3 - Community Services Admin Support		94	215	9	–	–	–	–	–	–
3.4 - Beaches and Public Ablution Facilities		1 021	1 229	1 111	1 896	1 896	1 896	1 934	1 973	2 012
3.5 - Cemeteries and Parks		1 710	4 421	1 636	4 308	4 308	4 308	4 394	4 482	4 572
3.6 - Community Development		863	4 117	2 822	4 834	6 376	6 376	6 125	3 968	4 143
3.7 - Environmental Health		3	3	33	5	205	205	2 005	2 005	2 005
3.8 - Street Cleaning		11	12	364	534	34	34	35	36	36
3.9 - Landfill Site		389	123	5 135	100	–	–	–	–	–
3.10 - Refuse Removal		204 600	236 576	243 289	250 386	256 017	256 017	259 621	276 934	295 761
Vote 4 - Civil Engineering Services		561 759	1 013 870	1 478 381	918 256	986 746	986 746	729 093	765 486	813 606
4.1 - Roads		22 153	505	450	7 765	7 765	7 765	560	630	9 320
4.2 - Roads & Stormwater Services		3 833	144 246	421 709	10 745	30 152	30 152	7 140	8 385	8 707
4.3 - Civil Engineering Services Administrative Support		2 856	2 593	1 361	1 959	1 992	1 992	1 959	1 959	1 959
4.4 - Pump Station Maintenance		–	–	–	–	–	–	–	–	–
4.5 - Waste Water Network		222 218	228 270	329 651	298 836	305 665	305 665	292 899	315 966	337 058
4.6 - Laboratory Services		4	1	9	192	192	192	196	199	203
4.7 - Waste Water Treatment		(89)	15 184	1 055	248	248	248	263	274	290
4.8 - Water Purification		31 168	304 009	394 140	2 039	2 039	2 039	2 107	2 167	2 239
4.9 - Water Distribution		279 615	319 062	330 006	596 473	638 695	638 695	423 969	435 905	453 830
Vote 5 - Electrotechnical Services		833 191	996 232	1 181 266	1 348 613	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
5.1 - Electrical Engineering Admin Support		990	1 650	1 218	1 859	1 964	1 964	1 859	1 859	1 859
5.2 - Electrical Distribution		832 202	994 582	1 180 048	1 346 754	1 337 261	1 337 261	1 521 533	1 648 028	1 776 722
Vote 6 - Financial Services		450 150	587 856	630 766	587 519	641 992	641 992	683 436	739 839	801 760
6.1 - Financial Services Administrative Support		1 387	1 757	8 687	10 508	21 308	21 308	41 706	42 541	43 391
6.2 - Financial Management Admin Support		434 856	102 458	115 546	33 294	74 860	74 860	72 529	73 503	74 500
6.3 - Budgeting, Financial Management and Financial Reporting		1 721	1 771	1 800	1 900	1 900	1 900	2 000	2 100	2 200
6.4 - Acquisitions/ Demand & Logistics Management		558	725	149	427	427	427	437	446	456
6.5 - Creditors and Payroll Administration		0	5	8	2	2	2	2	2	2
6.6 - Housing Admin		3 401	3 841	4 013	1 965	1 628	1 628	1 661	1 694	1 728
6.7 - ICT & Customer Relations		470	2 652	2 863	3 236	3 055	3 055	3 286	3 426	3 617
6.8 - Credit Control & Indigent Management		4 272	8 536	13 683	15 296	15 296	15 296	15 572	15 882	16 198
6.9 - Billing Services		435	19 406	2 339	3 522	3 522	3 522	3 691	3 828	4 009
6.10 - Rates; Taxes; Valuations & Systems		3 050	446 706	481 678	517 370	519 995	519 995	542 551	596 417	655 658
Vote 7 - Planning And Development		30 530	41 274	41 584	87 748	83 538	83 538	79 636	57 333	42 261
7.1 - Integrated Human Settlements		3 317	10 149	10 813	49 410	45 387	45 387	43 065	26 297	10 378
7.2 - IDP & Institutional Performance Management (PM) & Monitoring		–	–	–	–	–	–	–	–	–
7.3 - Tourism		232	176	4 784	717	669	669	547	558	569
7.4 - Economic Development		699	771	568	690	690	690	704	718	732
7.5 - Spatial Planning		5 441	10 982	10 765	14 442	14 304	14 304	12 352	6 304	6 625
7.6 - Investment Properties		7 498	6 097	2 345	7 728	7 728	7 728	7 882	8 040	8 201
7.7 - Planning & Development Admin Support		–	–	–	–	–	–	–	–	–
7.8 - Building Control		13 343	13 100	12 310	14 761	14 761	14 761	15 085	15 417	15 756
7.9 - Fencing And Sidings		–	–	–	–	–	–	–	–	–
Vote 8 - Community Safety & Mobility		536 514	572 851	641 783	732 010	1 010 155	1 010 155	692 510	676 467	702 814
8.1 - GIPTN Expenditure		453 891	523 367	540 490	600 845	889 577	889 577	566 761	547 251	568 941
8.2 - Fire & Disaster Management		1 096	3 581	11 692	11 076	300	300	1 331	312	318
8.3 - Law Enforcement		–	–	5	2	2	2	2	3	3
8.4 - Security Services		132	225	69	–	190	190	–	–	–
8.5 - Traffic Operations		64 975	28 980	72 401	91 954	91 954	91 954	95 352	98 876	102 530
8.6 - Motor Vehicle Registration (M/VRA)		14 304	14 083	14 899	21 752	21 752	21 752	22 555	23 388	24 251
8.7 - Traffic Administration		1 837	1 779	1 739	5 174	5 174	5 174	5 278	5 383	5 491
8.8 - Vehicle Testing Station (VTS)		382	636	488	1 206	1 206	1 206	1 230	1 255	1 280
8.9 - Fleet Management		(103)	–	–	–	–	–	–	–	–
8.10 - Anti Land Invasion Unit		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

WC044 George - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 668 650	3 519 498	4 273 814	3 989 271	4 348 842	4 348 842	4 000 853	4 197 091	4 466 454

WC044 George - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

2024-25 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)										
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		19 951	22 483	21 633	26 003	31 832	31 832	26 077	26 664	27 577
1.1 - Internal Audit		77	405	317	(1 877)	1 130	1 130	(1 969)	(1 909)	(1 596)
1.2 - Communication & Intergovernmental Relations		3 167	3 927	4 220	4 537	4 661	4 661	4 914	5 132	5 376
1.3 - Office of the Municipal Manager Administrative Support		16 707	18 151	17 096	20 037	22 348	22 348	19 449	19 651	19 890
1.4 - Governance & Risk Management		-	-	-	3 306	3 693	3 693	3 683	3 791	3 906
Vote 2 - Corporate Services		109 089	115 674	134 143	157 032	166 535	166 535	180 483	188 937	196 680
2.1 - Legal & Compliance Services		21 477	19 625	22 489	21 769	30 476	30 476	26 297	27 039	27 865
2.2 - Office of the Political Office Bearers		47 459	48 581	54 582	49 215	49 720	49 720	75 701	81 076	85 050
2.3 - Human Resources Management (HRM)		5 561	5 356	6 599	33 708	28 654	28 654	39 867	41 437	43 092
2.4 - Telecommunications Management		157	140	99	1 227	2 029	2 029	(26 496)	(26 496)	(26 496)
2.5 - Secretariat Corporate Services		1 848	2 167	4 108	3 044	3 261	3 261	6 257	6 398	6 547
2.6 - Corporate Services Admin Support		22 526	23 934	26 254	28 342	27 773	27 773	21 152	22 094	23 051
2.8 - Building Maintenance		3 501	7 959	9 357	9 502	11 539	11 539	13 482	14 072	14 693
2.9 - Halls		6 560	7 911	10 654	10 225	13 084	13 084	24 223	23 316	22 877
Vote 3 - Community Services		221 631	256 284	299 117	272 639	292 248	292 248	326 562	329 286	324 983
3.1 - Libraries		15 296	16 373	18 402	14 693	17 074	17 074	31 258	32 185	33 292
3.2 - Sport Maintenance and Facilities		16 376	19 527	24 219	19 288	20 841	20 841	34 071	33 974	33 596
3.3 - Community Services Admin Support		11 839	11 839	8 764	15 653	15 007	15 007	21 250	21 633	21 972
3.4 - Beaches and Public Ablution Facilities		7 932	7 406	7 420	8 310	9 100	9 100	10 122	10 412	10 738
3.5 - Cemeteries and Parks		25 736	27 098	30 517	31 062	33 954	33 954	41 393	40 690	40 916
3.6 - Community Development		14 887	15 838	16 455	17 604	20 387	20 387	22 892	20 764	21 204
3.7 - Environmental Health		2 555	2 845	3 355	3 630	3 755	3 755	6 226	6 397	6 580
3.8 - Street Cleaning		11 698	13 938	19 894	27 746	24 694	24 694	20 942	22 325	23 790
3.9 - Landfill Site		17 557	56 769	68 592	52 738	60 118	60 118	64 028	64 169	64 317
3.10 - Refuse Removal		98 511	84 651	101 498	81 915	87 248	87 248	74 380	76 738	68 578
Vote 4 - Civil Engineering Services		628 267	657 479	771 726	942 781	1 056 384	1 056 384	774 378	879 619	1 006 737
4.1 - Roads		24 202	737	807	8 154	9 821	9 821	22 842	47 907	73 266
4.2 - Roads & Stormwater Services		132 085	145 596	184 920	159 562	193 275	193 275	228 276	238 292	265 715
4.3 - Civil Engineering Services Administrative Support		23 499	26 359	12 197	32 109	35 175	35 175	33 190	34 683	35 512
4.4 - Pump Station Maintenance		5 221	8 320	9 286	7 711	7 797	7 797	12 164	12 894	13 668
4.5 - Waste Water Network		132 988	127 513	140 380	110 284	126 279	126 279	108 509	118 087	143 304
4.6 - Laboratory Services		6 140	7 113	7 313	9 328	10 243	10 243	9 691	10 039	10 107
4.7 - Waste Water Treatment		55 587	73 549	92 497	92 415	114 973	114 973	94 843	101 788	126 572
4.8 - Water Purification		123 191	144 295	187 338	351 142	365 095	365 095	161 082	193 043	204 576
4.9 - Water Distribution		125 355	123 996	136 988	172 078	193 726	193 726	103 780	122 886	133 836
Vote 5 - Electrotechnical Services		725 196	850 658	974 348	1 208 643	1 174 522	1 174 522	1 272 224	1 330 721	1 393 467
5.1 - Electrical Engineering Admin Support		24 624	25 438	11 655	27 868	22 636	22 636	24 747	26 019	27 367
5.2 - Electrical Distribution		700 571	825 220	962 693	1 180 775	1 151 886	1 151 886	1 247 476	1 304 702	1 366 100
Vote 6 - Financial Services		128 750	151 545	172 719	242 606	224 419	224 419	341 349	350 632	387 391
6.1 - Financial Services Administrative Support		18 280	20 330	23 754	20 932	22 213	22 213	59 842	60 285	60 766
6.2 - Financial Management Admin Support		5 225	13 054	27 011	31 017	8 780	8 780	71 138	100 425	138 857
6.3 - Budgeting, Financial Management and Financial Reporting		12 743	13 304	18 020	19 347	19 871	19 871	19 513	20 467	21 427
6.4 - Auctioneers/ Demand & Logistics Management		9 710	10 578	10 740	11 781	12 432	12 432	(17 549)	(17 349)	(16 339)
6.5 - Creditors/ Payroll Administration		5 364	5 960	6 744	8 594	8 883	8 883	685	1 264	1 933
6.6 - Housing Admin		3 543	5 714	3 233	6 115	3 429	3 429	6 191	3 531	3 578
6.7 - ICT & Customer Relations		14 285	15 543	15 729	56 291	60 389	60 389	123 493	100 389	91 790
6.8 - Credit Control & Indigent Management		16 215	21 652	30 127	31 285	33 662	33 662	26 978	28 247	29 524
6.9 - Billing Services		30 084	31 629	33 264	36 008	31 260	31 260	27 022	28 380	29 857
6.10 - Rates; Taxes; Valuations & Systems		13 302	13 871	4 099	21 236	21 498	21 498	24 034	24 992	25 929
Vote 7 - Planning And Development		111 384	112 877	124 064	166 754	167 821	167 821	235 046	214 829	193 999
7.1 - Integrated Human Settlements		36 915	36 301	41 214	77 614	76 061	76 061	127 440	103 416	82 016
7.2 - IDP & Institutional Performance Management (PM) & Monitoring		5 044	5 487	5 764	6 255	7 238	7 238	6 356	6 577	6 812
7.3 - Tourism		8 985	10 696	14 050	12 305	11 800	11 800	22 116	24 008	22 033
7.4 - Economic Development		3 327	5 404	7 616	8 008	7 679	7 679	10 260	10 269	10 374
7.5 - Spatial Planning		24 339	25 775	30 564	35 448	37 291	37 291	42 931	43 846	44 807
7.6 - Investment Properties		18 301	10 561	6 395	6 107	6 222	6 222	6 741	6 871	7 146
7.7 - Planning & Development Admin Support		7 007	7 493	8 411	9 768	10 040	10 040	8 122	8 114	8 330
7.8 - Building Control		7 468	11 124	10 028	11 044	11 280	11 280	11 081	11 727	12 412
7.9 - Fencing And Sidings		96	37	22	206	210	210	-	-	-
Vote 8 - Community Safety & Mobility		724 445	774 538	851 922	890 884	914 717	914 717	860 954	881 727	916 658
8.1 - GIPTN Expenditure		500 632	563 881	590 003	636 771	653 743	653 743	567 030	577 967	606 015
8.2 - Fire & Disaster Management		36 572	45 188	44 432	46 200	46 553	46 553	45 868	47 543	49 186
8.3 - Law Enforcement		13 815	12 416	7 488	9 660	9 843	9 843	24 737	23 256	19 300
8.4 - Security Services		25 931	34 130	44 078	50 123	53 836	53 836	46 270	48 101	50 049
8.5 - Traffic Operations		125 182	95 322	140 588	123 600	125 644	125 644	135 681	141 305	147 377
8.6 - Motor Vehicle Registration (M/VRA)		7 516	7 600	8 658	9 159	9 131	9 131	12 905	13 311	13 677
8.7 - Traffic Administration		3 392	4 636	4 980	7 374	7 348	7 348	10 590	10 934	11 299
8.8 - Vehicle Testing Station (VTS)		1 257	1 935	2 311	2 199	2 280	2 280	2 234	2 334	2 437
8.9 - Fleet Management		10 148	9 428	9 384	5 799	6 337	6 337	15 639	16 975	17 319
8.10 - Anti Land Invasion Unit		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

WC044 George - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 668 712	2 941 537	3 349 673	3 907 343	4 028 478	4 028 478	4 017 072	4 202 415	4 447 422
Surplus/(Deficit) for the year	2	(62)	577 961	924 141	81 928	320 364	320 364	(16 219)	(5 324)	19 031

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

WC044 George - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	785 777	931 087	1 122 369	1 272 286	1 257 049	1 257 049	1 257 049	1 426 829	1 540 976	1 664 254
Service charges - Water	2	211 953	228 474	223 808	242 591	250 330	250 330	250 330	259 592	280 360	302 788
Service charges - Waste Water Management	2	157 408	168 467	192 586	200 295	203 900	203 900	203 900	206 633	223 163	241 016
Service charges - Waste Management	2	141 374	153 296	174 450	181 444	185 273	185 273	185 273	186 415	201 328	217 434
Sale of Goods and Rendering of Services	2	84 165	108 631	126 335	156 916	144 528	144 528	144 528	139 753	149 355	159 706
Agency services	2	14 305	14 083	14 899	21 653	21 653	21 653	21 653	22 454	23 285	24 147
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	17 093	24 273	26 474	23 368	31 038	31 038	31 038	32 187	33 378	34 612
Interest earned from Current and Non Current Assets	2	60 659	100 632	116 822	32 395	78 700	78 700	78 700	96 300	97 626	98 979
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	4 215	4 421	5 443	5 680	5 680	5 680	5 680	5 793	5 909	6 027
Licence and permits	2	289	761	1 188	847	847	847	847	864	881	899
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	41 531	58 068	59 661
Operational Revenue	2	14 115	17 549	26 667	40 808	39 750	39 750	39 750	40 545	41 356	42 183
Non-Exchange Revenue											
Property rates	2	-	443 330	478 380	511 915	514 539	514 539	514 539	536 928	590 621	649 683
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	73 097	35 288	81 319	98 076	98 276	98 276	98 276	101 912	105 683	109 593
Licences or permits	2	1 603	1 555	1 402	4 565	4 565	4 565	4 565	4 657	4 750	4 845
Transfer and subsidies - Operational	2	639 991	677 608	705 334	765 031	778 735	778 735	778 735	745 972	745 404	754 033
Interest	2	-	-	-	-	5 722	5 722	5 722	5 933	6 153	6 380
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	22 312	22 297	27 018	24 377	27 911	27 911	27 911	29 831	29 342	29 929
Gains on disposal of Fixed and Intangible Assets	2	2 414	117	-	-	-	-	-	-	-	-
Other Gains	2	(14)	10	-	247 394	247 394	247 394	247 394	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 230 756	2 931 878	3 324 496	3 829 639	3 895 891	3 895 891	3 895 891	3 884 129	4 137 637	4 406 171
Expenditure											
Employee related costs	2	640 283	666 554	719 827	860 710	856 917	856 917	856 917	889 475	944 177	1 000 755
Remuneration of councillors	2	25 543	25 564	27 697	32 676	32 585	32 585	32 585	34 309	36 025	37 826
Bulk purchases - electricity	2	598 225	715 566	831 301	987 428	944 466	944 466	944 466	1 032 288	1 083 902	1 138 097
Inventory consumed	2,8	126 283	192 819	187 750	347 151	338 448	338 448	338 448	197 044	221 035	220 522
Debt impairment	2,3	57 177	37 215	122 773	104 898	104 898	104 898	104 898	112 899	118 544	124 471
Depreciation, amortisation and impairment	2	188 171	216 787	283 029	266 128	316 128	316 128	316 128	377 561	385 127	456 178
Interest, Dividends and Rent on Land	2	34 750	40 048	48 659	69 770	90 198	90 198	90 198	155 857	193 050	223 944
Contracted services	2	668 739	699 403	742 114	873 085	951 659	951 659	951 659	870 822	858 159	865 715
Transfers and subsidies	2	43 510	84 323	103 174	105 770	117 218	117 218	117 218	106 273	110 447	115 504
Irrecoverable debts written off	2	-	-	50 404	11 854	11 854	11 854	11 854	12 447	13 069	13 723
Operational costs	2	163 479	110 785	148 861	191 413	208 197	208 197	208 197	208 827	210 357	212 651
Disposal of Fixed and Intangible Assets	2	1 294	1 183	1 770	-	-	-	-	-	-	-
Other Losses	2	3 041	26 486	37 883	50 615	50 615	50 615	50 615	19 269	28 523	38 035
Total Expenditure		2 550 496	2 816 734	3 305 243	3 901 497	4 023 183	4 023 183	4 023 183	4 017 072	4 202 415	4 447 422
Surplus/(Deficit)		(319 740)	115 144	19 252	(71 858)	(127 292)	(127 292)	(127 292)	(132 943)	(64 778)	(41 252)
Transfers and subsidies - capital (monetary allocations)	6	353 231	565 816	952 679	119 582	412 899	412 899	412 899	116 724	59 454	60 283
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Office of the Municipal Manager		127	87	—	90	111	111	111	119	50	—
Vote 2 - Corporate Services		3 078	4 871	—	4 642	6 877	6 877	6 877	7 880	11 498	10 060
Vote 3 - Community Services		37 025	33 724	—	33 626	39 952	39 952	39 952	53 290	18 060	14 100
Vote 4 - Civil Engineering Services		430 254	602 794	—	666 799	983 237	983 237	983 237	514 450	594 949	529 270
Vote 5 - Electrotechnical Services		61 479	91 444	—	140 552	73 686	73 686	73 686	122 074	151 900	156 800
Vote 6 - Financial Services		(143 902)	3 163	—	24 833	24 156	24 156	24 156	18 789	10 789	11 059
Vote 7 - Planning And Development		4 792	5 444	—	17 052	16 937	16 937	16 937	10 830	9 994	21 400
Vote 8 - Community Safety & Mobility		25 182	34 571	—	19 423	19 159	19 159	19 159	69 720	29 004	25 704
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—
Capital multi-year expenditure sub-total	7	418 034	776 098	—	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Single-year expenditure to be appropriated	2										
Vote 1 - Office of the Municipal Manager		—	—	75	—	—	—	—	—	—	—
Vote 2 - Corporate Services		—	—	3 864	—	—	—	—	—	—	—
Vote 3 - Community Services		—	—	67 363	—	—	—	—	—	—	—
Vote 4 - Civil Engineering Services		—	—	1 117 137	—	—	—	—	—	—	—
Vote 5 - Electrotechnical Services		—	—	66 130	—	—	—	—	—	—	—
Vote 6 - Financial Services		—	—	3 389	—	—	—	—	—	—	—
Vote 7 - Planning And Development		—	—	11 564	—	—	—	—	—	—	—
Vote 8 - Community Safety & Mobility		—	—	27 076	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total		—	—	1 296 596	—	—	—	—	—	—	—
Total Capital Expenditure - Vote		418 034	776 098	1 296 596	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Capital Expenditure - Functional											
Governance and administration		273 484	5 495	14 325	40 896	42 423	42 423	42 423	32 022	26 397	30 169
Executive and council		—	—	—	15	11	11	11	15	—	—
Finance and administration		273 442	5 444	14 314	40 826	42 340	42 340	42 340	31 937	26 347	30 169
Internal audit		42	51	12	55	73	73	73	70	50	—
Community and public safety		7 628	60 526	71 828	30 082	28 511	28 511	28 511	58 435	40 864	34 304
Community and social services		(22 046)	6 729	6 901	3 660	2 814	2 814	2 814	18 995	6 850	2 100
Sport and recreation		8 796	15 302	38 964	6 230	7 095	7 095	7 095	3 980	1 000	2 500
Public safety		20 556	33 612	23 261	15 752	15 933	15 933	15 933	29 004	25 704	25 704
Housing		255	4 219	1 944	840	1 170	1 170	1 170	50	4 010	4 000
Health		67	664	758	3 600	1 500	1 500	1 500	—	—	—
Economic and environmental services		118 278	177 099	530 288	197 041	500 903	500 903	500 903	254 364	112 599	117 694
Planning and development		3 189	6 009	7 026	11 212	10 335	10 335	10 335	9 820	9 984	21 400
Road transport		115 089	171 090	523 263	185 829	490 568	490 568	490 568	244 543	102 615	96 294
Environmental protection		—	—	—	—	—	—	—	—	—	—
Trading services		178 905	662 256	701 121	638 999	591 903	591 903	591 903	451 330	646 384	586 226
Energy sources		133 746	122 412	72 222	140 552	73 686	73 686	73 686	122 074	151 900	156 800
Water management		(13 510)	377 548	440 057	232 825	263 132	263 132	263 132	126 974	188 279	148 763
Waste water management		53 705	147 040	167 658	243 772	226 188	226 188	226 188	169 033	296 004	273 463
Waste management		4 964	15 256	21 183	21 850	28 897	28 897	28 897	33 250	10 200	7 200
Other		666	66	324	—	373	373	373	1 000	—	—
Total Capital Expenditure - Functional	3	578 961	905 442	1 317 886	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Funded by:											
National Government		194 418	510 265	877 532	142 410	365 778	365 778	365 778	104 173	51 699	52 420
Provincial Government		2 793	11 606	(13 669)	696	977	977	977	1 500	—	—
District Municipality		867	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	198 079	521 871	863 863	143 106	366 755	366 755	366 755	105 673	51 699	52 420
Borrowing	6	227 913	257 114	414 996	563 940	504 310	504 310	504 310	489 353	449 189	377 669
Internally generated funds		(76 766)	126 457	39 027	199 973	293 049	293 049	293 049	202 125	325 355	338 304
Total Capital Funding	7	349 226	905 442	1 317 886	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC044 George - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description									Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
									1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																			
Capital expenditure - Municipal Vote Multi-year expenditure appropriation									2										
Vote 1 - Office of the Municipal Manager										127	87	-	90	111	111	111	119	50	-
1.1 - Internal Audit										-	-	-	55	73	73	73	65	50	-
1.2 - Communication & Intergovernmental Relations										-	-	-	20	28	28	28	34	-	-
1.3 - Office of the Municipal Manager Administrative Support										127	87	-	15	11	11	11	15	-	-
1.4 - Governance & Risk Management										-	-	-	-	-	-	-	5	-	-
																-	-	-	
																-	-	-	
																-	-	-	
																-	-	-	
																-	-	-	
																-	-	-	
Vote 2 - Corporate Services										3 078	4 871	-	4 642	6 877	6 877	6 877	7 880	11 498	10 060
2.1 - Legal & Compliance Services										67	275	-	175	150	150	150	165	195	-
2.2 - Office of the Political Office Bearers										-	-	-	650	892	892	892	-	200	200
2.3 - Human Resources Management (HRM)										85	-	-	200	80	80	80	200	-	-
2.4 - Telecommunications										-	-	-	-	-	-	-	-	-	-
2.5 - Secretariat Corporate Services										-	-	-	-	-	-	-	-	-	-
2.6 - Corporate Services Admin Support										460	176	-	85	420	420	420	70	20	20
																-	-	-	
2.8 - Building Maintenance										-	-	-	661	938	938	938	4 650	5 783	5 990
2.9 - Halls										2 466	4 421	-	2 871	4 397	4 397	4 397	2 795	5 300	3 850
																-	-	-	
Vote 3 - Community Services										37 025	33 724	-	33 626	39 952	39 952	39 952	53 290	18 060	14 100
3.1 - Libraries										865	463	-	-	-	-	-	1 020	2 000	-
3.2 - Sport Maintenance and Facilities										4 980	10 255	-	5 730	6 266	6 266	6 266	3 680	500	2 000
3.3 - Community Services Admin Support										574	162	-	60	90	90	90	260	160	-
3.4 - Beaches and Public Ablution Facilities										-	-	-	650	879	879	879	-	-	-
3.5 - Cemeteries and Parks										6 937	7 084	-	3 716	3 090	3 090	3 090	14 100	5 000	4 900
3.6 - Community Development										1 350	503	-	1 020	160	160	160	590	-	-
3.7 - Environmental Health										-	-	-	200	159	159	159	250	-	-
3.8 - Street Cleaning										-	-	-	-	-	-	-	-	-	-
3.9 - Landfill Site										-	-	-	11 650	17 485	17 485	17 485	20 570	-	-
3.10 - Refuse Removal										22 319	15 256	-	10 600	11 824	11 824	11 824	12 820	10 400	7 200
Vote 4 - Civil Engineering Services										430 254	602 794	-	666 799	983 237	983 237	983 237	514 450	594 949	529 270
4.1 - Roads										-	-	-	-	-	-	-	-	-	-
4.2 - Roads & Stormwater Services										71 958	108 642	-	185 753	490 492	490 492	490 492	212 443	102 615	96 294
4.3 - Civil Engineering Services Administrative Support										1 788	694	-	1 000	1 975	1 975	1 975	6 000	8 050	10 750
4.4 - Pump Station Maintenance										-	-	-	-	-	-	-	-	-	-
4.5 - Waste Water Network										64 583	79 219	-	202 487	189 287	189 287	189 287	120 553	164 384	132 363
4.6 - Laboratory Services										67	664	-	3 600	1 500	1 500	1 500	2 800	-	-
4.7 - Waste Water Treatment										41 858	36 028	-	41 135	36 851	36 851	36 851	45 680	131 620	141 100
4.8 - Water Purification										193 082	300 458	-	163 830	162 922	162 922	162 922	48 080	116 520	79 770
4.9 - Water Distribution										56 917	77 090	-	68 995	100 210	100 210	100 210	78 894	71 759	68 993
																-	-	-	
Vote 5 - Electrotechnical Services										61 479	91 444	-	140 552	73 686	73 686	73 686	122 074	151 900	156 800
5.1 - Electrical Engineering Admin Support										-	-	-	300	86	86	86	320	-	-
5.2 - Electrical Distribution										61 479	91 444	-	140 252	73 600	73 600	73 600	121 754	151 900	156 800
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[illegible]

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Office of the Municipal Manager		-	-	75	-	-	-	-	-	-	-
1.1 - Internal Audit		-	-	-	-	-	-	-	-	-	-
1.2 - Communication & Intergovernmental Relations		-	-	13	-	-	-	-	-	-	-
1.3 - Office of the Municipal Manager Administrative Support		-	-	62	-	-	-	-	-	-	-
1.4 - Governance & Risk Management		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	3 864	-	-	-	-	-	-	-
2.1 - Legal & Compliance Services		-	-	157	-	-	-	-	-	-	-
2.2 - Office of the Political Office Bearers		-	-	-	-	-	-	-	-	-	-
2.3 - Human Resources Management (HRM)		-	-	466	-	-	-	-	-	-	-
2.4 - Telecommunications		-	-	-	-	-	-	-	-	-	-
2.5 - Secretariat Corporate Services		-	-	-	-	-	-	-	-	-	-
2.6 - Corporate Services Admin Support		-	-	785	-	-	-	-	-	-	-
2.8 - Building Maintenance		-	-	136	-	-	-	-	-	-	-
2.9 - Halls		-	-	2 320	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	67 363	-	-	-	-	-	-	-
3.1 - Libraries		-	-	(100)	-	-	-	-	-	-	-
3.2 - Sport Maintenance and Facilities		-	-	40 495	-	-	-	-	-	-	-
3.3 - Community Services Admin Support		-	-	61	-	-	-	-	-	-	-
3.4 - Beaches and Public Ablution Facilities		-	-	130	-	-	-	-	-	-	-
3.5 - Cemeteries and Parks		-	-	3 719	-	-	-	-	-	-	-
3.6 - Community Development		-	-	1 471	-	-	-	-	-	-	-
3.7 - Environmental Health		-	-	-	-	-	-	-	-	-	-
3.8 - Street Cleaning		-	-	-	-	-	-	-	-	-	-
3.9 - Landfill Site		-	-	-	-	-	-	-	-	-	-
3.10 - Refuse Removal		-	-	21 587	-	-	-	-	-	-	-
Vote 4 - Civil Engineering Services		-	-	1 117 137	-	-	-	-	-	-	-
4.1 - Roads		-	-	-	-	-	-	-	-	-	-
4.2 - Roads & Stormwater Services		-	-	504 816	-	-	-	-	-	-	-
4.3 - Civil Engineering Services Administrative Support		-	-	714	-	-	-	-	-	-	-
4.4 - Pump Station Maintenance		-	-	-	-	-	-	-	-	-	-
4.5 - Waste Water Network		-	-	123 110	-	-	-	-	-	-	-
4.6 - Laboratory Services		-	-	758	-	-	-	-	-	-	-
4.7 - Waste Water Treatment		-	-	47 681	-	-	-	-	-	-	-
4.8 - Water Purification		-	-	387 634	-	-	-	-	-	-	-
4.9 - Water Distribution		-	-	52 423	-	-	-	-	-	-	-
Vote 5 - Electrotechnical Services		-	-	66 130	-	-	-	-	-	-	-
5.1 - Electrical Engineering Admin Support		-	-	-	-	-	-	-	-	-	-
5.2 - Electrical Distribution		-	-	66 130	-	-	-	-	-	-	-
Vote 6 - Financial Services		-	-	3 389	-	-	-	-	-	-	-
6.1 - Financial Services Administrative Support		-	-	1 956	-	-	-	-	-	-	-
6.2 - Financial Management Admin Support		-	-	-	-	-	-	-	-	-	-
6.3 - Budgeting, Financial Management and Financial		-	-	-	-	-	-	-	-	-	-
6.4 - Acquisitions/ Demand & Logistics Management		-	-	-	-	-	-	-	-	-	-
6.5 - Creditors and Payroll Administration		-	-	-	-	-	-	-	-	-	-
6.6 - Housing Admin		-	-	-	-	-	-	-	-	-	-
6.7 - ICT & Customer Relations		-	-	1 433	-	-	-	-	-	-	-
6.8 - Credit Control & Indigent Management		-	-	-	-	-	-	-	-	-	-
6.9 - Billing Services		-	-	-	-	-	-	-	-	-	-
6.10 - Rates; Taxes; Valuations & Systems		-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning And Development		-	-	11 564	-	-	-	-	-	-	-
7.1 - Integrated Human Settlements		-	-	706	-	-	-	-	-	-	-
7.2 - IDP & Institutional Performance Management (IPM)		-	-	22	-	-	-	-	-	-	-
7.3 - Tourism		-	-	324	-	-	-	-	-	-	-
7.4 - Economic Development		-	-	740	-	-	-	-	-	-	-
7.5 - Spatial Planning		-	-	6 286	-	-	-	-	-	-	-
7.6 - Investment Properties		-	-	-	-	-	-	-	-	-	-
7.7 - Planning & Development Admin Support		-	-	3 486	-	-	-	-	-	-	-
7.8 - Building Control		-	-	-	-	-	-	-	-	-	-
7.9 - Fencing And Sidings		-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Safety & Mobility		-	-	27 076	-	-	-	-	-	-	-
8.1 - GIPTN Expenditure		-	-	115	-	-	-	-	-	-	-
8.2 - Fire & Disaster Management		-	-	2 011	-	-	-	-	-	-	-
8.3 - Law Enforcement		-	-	-	-	-	-	-	-	-	-
8.4 - Security Services		-	-	18 824	-	-	-	-	-	-	-
8.5 - Traffic Operations		-	-	3 029	-	-	-	-	-	-	-
8.6 - Motor Vehicle Registration (MVRA)		-	-	-	-	-	-	-	-	-	-
8.7 - Traffic Administration		-	-	15	-	-	-	-	-	-	-
8.8 - Vehicle Testing Station (VTS)		-	-	10	-	-	-	-	-	-	-
8.9 - Fleet Management		-	-	1 857	-	-	-	-	-	-	-
8.10 - Anti Land Invasion Unit		-	-	1 215	-	-	-	-	-	-	-

Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	1 296 596	-	-	-	-	-	-	-
Total Capital Expenditure	418 034	776 098	1 296 596	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393

[illegible]

WC044 George - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	843 876	1 357 019	1 327 556	809 896	255 974	255 974	255 974	181 783	(445 768)	(1 018 616)
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	80 263	88 617	126 678	159 213	298 325	298 325	298 325	473 755	498 625	524 923
Receivables from non-exchange transactions	3	9 772	29 282	43 683	7 777	69 286	69 286	69 286	100 520	105 540	110 820
Current portion of non-current receivables	4	1 997	2 821	2 283	2 958	2 237	2 237	2 237	2 864	2 959	3 053
Inventory	5	120 367	118 207	87 449	136 182	358 901	358 901	358 901	127 996	97 606	81 630
VAT Receivable	6	34 681	56 057	152 348	966 269	85 224	85 224	85 224	497 422	513 837	530 279
Other current assets	7	(28 599)	(44 178)	(67 307)	44 234	(69 561)	(69 561)	(69 561)	53 876	55 654	57 435
Total current assets		1 062 357	1 607 824	1 672 690	2 126 529	1 000 386	1 000 386	1 000 386	1 438 216	828 452	289 524
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	143 912	143 750	143 583	143 418	143 413	143 413	143 413	143 424	148 162	152 908
Property, plant and equipment	10	3 211 851	3 933 243	5 194 605	6 657 653	6 544 018	6 544 018	6 544 018	6 483 568	6 677 529	6 730 014
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 376	4 516
Intangible assets	14	915	610	(8 571)	6 528	360	360	360	71 760	50 596	40 625
Trade and other receivables from exchange transactions	15	61 925	69 317	84 319	–	84 319	84 319	84 319	–	–	–
Non-current receivables from non-exchange transactions	15	267	84	47	61	16	16	16	61	63	65
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		3 423 106	4 151 240	5 418 220	6 811 897	6 776 363	6 776 363	6 776 363	6 703 049	6 880 726	6 928 129
TOTAL ASSETS		4 485 463	5 759 064	7 090 910	8 938 426	7 776 749	7 776 749	7 776 749	8 141 265	7 709 179	7 217 653
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	191 998	55 990	84 594	85 749	31 975	31 975	31 975	133 001	43 606	6 567
Consumer deposits	19	39 595	45 936	49 824	45 936	49 586	49 586	49 586	46 412	47 944	49 478
Trade and other payables from exchange transactions	20	228 702	311 087	329 176	733 861	330 119	330 119	330 119	482 081	461 142	466 413
Trade and other payables from non-exchange transactions	21	457 711	780 438	459 672	91 331	460 969	460 969	460 969	47 922	49 400	50 867
Provision	22	152 555	87 043	99 934	104 057	89 172	89 172	89 172	69 943	72 251	74 563
VAT Payable	23	(51 282)	(30 607)	124 622	532 996	47 614	47 614	47 614	232 447	240 131	247 833
Other current liabilities	24	–	–	–	–	–	–	–	238 843	246 724	254 620
Total current liabilities		1 019 278	1 249 888	1 147 821	1 593 930	1 009 434	1 009 434	1 009 434	1 250 649	1 161 199	1 150 340
Non current liabilities											
Financial liabilities	25	171	419 653	790 517	1 328 644	710 309	710 309	710 309	1 180 930	1 469 710	1 686 198
Provision	26	–	70 347	67 567	67 567	279 942	279 942	279 942	67 567	69 796	72 030
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		171	490 000	858 083	1 396 211	990 251	990 251	990 251	1 248 496	1 539 507	1 758 228
TOTAL LIABILITIES		1 019 449	1 739 888	2 005 904	2 990 141	1 999 685	1 999 685	1 999 685	2 499 145	2 700 706	2 908 568
NET ASSETS		3 466 014	4 019 176	5 085 005	5 948 284	5 777 064	5 777 064	5 777 064	5 642 120	5 008 473	4 309 085
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	3 653 092	4 275 504	5 062 032	5 415 591	5 382 417	5 382 417	5 382 417	5 436 684	4 796 258	4 090 078
Reserves and funds	30	748	(8 817)	(53 474)	323 436	184 585	184 585	184 585	205 436	212 215	219 006
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	3 653 840	4 266 687	5 008 558	5 739 027	5 567 002	5 567 002	5 567 002	5 642 120	5 008 473	4 309 085

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

4. Detail breakdown in Table SA3.

5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

6. Detail breakdown in Table SA3.

WC044 George - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		7 154 537	8 608 929	9 036 496	547 846	495 865	495 865	495 865	517 155	568 243	624 415
Service charges		192 527	756 808	627 552	2 303 190	1 782 096	1 782 096	1 782 096	2 185 552	2 356 675	2 542 409
Other revenue		133 646	155 912	213 411	366 949	904 476	904 476	904 476	838 356	884 689	903 841
Transfers and Subsidies - Operational	1	155 837	397 660	953 355	833 785	778 735	778 735	778 735	745 970	745 402	754 031
Transfers and Subsidies - Capital	1	91 500	67 653	(422 242)	85 828	412 899	412 899	412 899	116 724	59 454	60 283
Interest		–	–	–	32 395	78 700	78 700	78 700	96 300	97 626	98 979
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(347 281)	(702 407)	(264 860)	(3 468 761)	(4 003 269)	(4 003 269)	(4 003 269)	(4 147 117)	(4 310 529)	(4 477 873)
Finance charges		–	–	–	(70 813)	(90 198)	(90 198)	(90 198)	(155 857)	(193 050)	(223 944)
Transfers and Subsidies	1	–	–	–	(97 129)	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 380 766	9 284 555	10 143 712	533 290	359 304	359 304	359 304	197 082	208 509	282 140
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	4 435	183	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		11 717	7 365	14 988	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(688 811)	(402 386)	(700 908)	(907 018)	(1 338 732)	(1 338 732)	(1 338 732)	(916 724)	(950 180)	(883 652)
Retention (Capital)		–	–	–	(15 000)	–	–	–	(70 086)	(83 573)	(79 021)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(677 094)	(390 586)	(685 738)	(922 018)	(1 338 732)	(1 338 732)	(1 338 732)	(986 811)	(1 033 753)	(962 673)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	5 333	345 645	563 940	–	–	–	489 353	449 189	377 669
Increase (decrease) in consumer deposits		(17)	85	27	(476)	–	–	–	–	–	–
Payments											
Repayment of borrowing		(49 539)	–	–	–	–	–	–	(211 034)	(255 962)	(274 718)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(49 557)	5 418	345 672	563 464	–	–	–	278 319	193 228	102 951
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	6 654 116	8 899 387	9 803 646	174 735	(979 427)	(979 427)	(979 427)	(511 409)	(632 017)	(577 582)
Cash/cash equivalents at the year end:	2	7 246 648	9 743 266	11 160 665	867 927	347 958	347 958	347 958	693 192	186 249	(441 033)

References

1 Local/District municipalities to include transfers from/to District/Local Municipalities

2 Cash equivalents includes investments with maturities of 3 months or less

3. The MTBEE is populated directly from SA 30.

[illegible]

WC044 George - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	7 246 648	9 743 266	11 160 665	867 927	347 958	347 958	347 958	181 783	(445 768)	(1 018 616)
Other current investments > 90 days		(6 402 772)	(8 386 247)	(9 833 108)	(58 031)	(91 984)	(91 984)	(91 984)	—	—	—
Non current investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		843 876	1 357 019	1 327 556	809 896	255 974	255 974	255 974	181 783	(445 768)	(1 018 616)
Application of cash and investments											
Unspent conditional transfers		457 711	780 438	459 672	82 885	460 969	460 969	460 969	47 885	49 465	51 048
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	(291 933)	(300 251)	(308 385)
Other working capital requirements	3	(228 324)	(229 879)	(361 102)	535 408	(98 101)	(98 101)	(98 101)	(199 615)	(250 702)	(275 253)
Other provisions		123 577	57 458	68 288	69 943	74 568	74 568	74 568	69 943	72 251	74 568
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	748	(8 817)	(53 474)	323 436	184 585	184 585	184 585	205 436	212 215	219 006
Total Application of cash and investments:		353 712	599 202	113 384	1 011 672	622 021	622 021	622 021	(168 284)	(217 022)	(239 003)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		490 164	757 818	1 214 172	(201 776)	(366 048)	(366 048)	(366 048)	350 067	(228 746)	(779 613)
Creditors transferred to Debt Relief - Non-Current portion		—	—	—	—	—	—	—	—	—	—
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		490 164	757 818	1 214 172	(201 776)	(366 048)	(366 048)	(366 048)	350 067	(228 746)	(779 613)

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	457 026	540 966	690 278	198 453	428 220	428 220	428 220	681 696	711 844	741 648
Creditors due	228 702	311 087	329 176	733 861	330 119	330 119	330 119	482 081	461 142	466 413
Total	228 324	229 879	361 102	(535 408)	98 101	98 101	98 101	199 615	250 702	275 235

Debtors collection assumptions

Debtors' collection assumptions										
Balance outstanding - debtors	92 032	120 720	172 643	169 948	369 847	369 847	369 847	577 139	607 124	638 795
Estimate of debtors collection rate	496.6%	448.1%	399.8%	116.8%	115.8%	115.8%	115.8%	118.1%	117.2%	116.1%

Long term investments committed

Balance (Insert description; eg sinking fund)

Long-term investments committed	-	-	-	-	-	-	-	-	-	-
Balance (Insert description; eg sinking fund)	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<u>Reserves to be backed by cash/investments</u>										
Housing Development Fund	35 729	33 870	33 870	26 589	33 944	33 944	33 944	26 589	27 466	28 345
Capital replacement	(106 350)	(114 055)	(158 713)	225 478	79 272	79 272	79 272	107 478	111 025	114 578
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	11 007	11 007	11 007	11 007	11 007	11 007	11 007	11 007
Valuation reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	60 362	60 362	60 362	60 362	60 362	60 362	60 362	60 362
6	(70 621)	(80 186)	(53 474)	323 436	184 585	184 585	184 585	205 436	209 860	214 292

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	153 215	513 059	559 432	415 565	384 309	384 309	364 813	417 363	387 710
<i>Roads Infrastructure</i>		6 135	13 207	25 171	9 196	20 514	20 514	16 000	15 000	10 000
<i>Storm water Infrastructure</i>		(20 395)	173	(24 178)	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		121 002	86 905	38 074	81 527	47 587	47 587	69 804	106 750	117 000
<i>Water Supply Infrastructure</i>		(46 041)	265 602	353 823	161 340	158 607	158 607	45 040	88 050	71 250
<i>Sanitation Infrastructure</i>		(557)	25 132	31 081	60 984	58 546	58 546	58 965	122 098	110 807
<i>Solid Waste Infrastructure</i>		2 969	–	1 539	3 000	6 302	6 302	9 000	–	–
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	2 000
<i>Information and Communication Infrastructure</i>		8 576	12 462	9 849	24 558	20 107	20 107	11 819	10 589	10 519
Infrastructure		71 690	403 481	435 358	340 605	311 663	311 663	210 628	342 487	321 576
Community Facilities		6 223	3 260	5 883	4 696	2 757	2 757	7 770	4 150	4 000
Sport and Recreation Facilities		1 426	8 360	33 012	–	–	–	3 680	500	–
Community Assets		7 650	11 620	38 895	4 696	2 757	2 757	11 450	4 650	4 000
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	2 773	8 367	7 766	7 766	8 060	7 834	17 900
Non-revenue Generating		–	–	979	–	–	–	–	–	–
Investment properties		–	–	3 753	8 367	7 766	7 766	8 060	7 834	17 900
Operational Buildings		6 208	9 468	6 195	4 860	6 794	6 794	49 231	28 700	21 790
Housing		660	–	379	–	–	–	–	–	–
Other Assets		6 868	9 468	6 573	4 860	6 794	6 794	49 231	28 700	21 790
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		(3 016)	5 424	4 179	4 820	7 232	7 232	6 998	5 284	5 054
Furniture and Office Equipment		(7 465)	4 167	6 968	1 525	1 441	1 441	2 485	1 403	1 500
Machinery and Equipment		29 995	37 812	25 938	10 437	8 526	8 526	9 220	6 555	3 290
Transport Assets		47 494	41 086	37 768	40 255	38 130	38 130	66 741	20 450	12 600
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	257 585	101 678	222 474	133 684	234 509	234 509	73 900	67 100	57 848
<i>Roads Infrastructure</i>		51 094	55 478	212 092	89 754	194 598	194 598	35 900	4 000	6 948
<i>Storm water Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		(2 551)	–	(2 161)	18 650	6 328	6 328	17 700	7	

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	153 215	513 059	559 432	415 565	384 309	384 309	364 813	417 363	387 710
Roads Infrastructure		6 135	13 207	25 171	9 196	20 514	20 514	16 000	15 000	10 000
Storm water Infrastructure		(20 395)	173	(24 178)	–	–	–	–	–	–
Electrical Infrastructure		121 002	86 905	38 074	81 527	47 587	47 587	69 804	106 750	117 000
Water Supply Infrastructure		(46 041)	265 602	353 823	161 340	158 607	158 607	45 040	88 050	71 250
Sanitation Infrastructure		(557)	25 132	31 081	60 984	58 546	58 546	58 965	122 098	110 807
Solid Waste Infrastructure		2 969	–	1 539	3 000	6 302	6 302	9 000	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	2 000
Information and Communication Infrastructure		8 576	12 462	9 849	24 558	20 107	20 107	11 819	10 589	10 519
Infrastructure		71 690	403 481	435 358	340 605	311 663	311 663	210 628	342 487	321 576
Community Facilities		6 223	3 260	5 883	4 696	2 757	2 757	7 770	4 150	4 000
Sport and Recreation Facilities		1 426	8 360	33 012	–	–	–	3 680	500	–
Community Assets		7 650	11 620	38 895	4 696	2 757	2 757	11 450	4 650	4 000
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	2 773	8 367	7 766	7 766	8 060	7 834	17 900
Non-revenue Generating		–	–	979	–	–	–	–	–	–
Investment properties		–	–	3 753	8 367	7 766	7 766	8 060	7 834	17 900
Operational Buildings		6 208	9 468	6 195	4 860	6 794	6 794	49 231	28 700	21 790
Housing		660	–	379	–	–	–	–	–	–
Other Assets		6 868	9 468	6 573	4 860	6 794	6 794	49 231	28 700	21 790
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		(3 016)	5 424	4 179	4 820	7 232	7 232	6 998	5 284	5 054
Furniture and Office Equipment		(7 465)	4 167	6 968	1 525	1 441	1 441	2 485	1 403	1 500
Machinery and Equipment		29 995	37 812	25 938	10 437	8 526	8 526	9 220	6 555	3 290
Transport Assets		47 494	41 086	37 768	40 255	38 130	38 130	66 741	20 450	12 600
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	257 585	101 678	222 474	133 684	234 509	234 509	73 900	67 100	57 848
Roads Infrastructure		51 094	55 478	212 092	89 754	194 598	194 598	35 900	4 000	6 948
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		(2 551)	–	(2 161)	18 650	6 328	6 328	17 700	7 100	6 400
Water Supply Infrastructure		205 215	39 873	4 718	24 300	27 696	27 696	16 600	51 500	41 500
Sanitation Infrastructure		1 887	4 864	6 132	980	1 886	1 886	1 000	1 000	1 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	206	–	–	–	–	–	–	–
Infrastructure		255 645	100 420	220 781	133 684	230 509	230 509	71 200	63 600	55 848
Community Facilities		–	400	–	–	4 000	4 000	–	–	–
Sport and Recreation Facilities		1 702	781	931	–	–	–	–	–	–
Community Assets		1 702	1 180	931	–	4 000	4 000	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		26	–	673	–	–	–	2 700	3 500	2 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		26	–	673	–	–	–	2 700	3 500	2 000
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		109	–	88	–	–	–	–	–	–
Furniture and Office Equipment		102	77	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	168 161	290 705	535 981	357 769	545 297	545 297	358 439	341 781	322 836
Roads Infrastructure		56 305	108 316	239 098	52 290	227 150	227 150	97 192	15 000	21 400
Storm water Infrastructure		11 621	29 143	52 168	30 789	34 640	34 640	38 796	63 615	58 946
Electrical Infrastructure		5 312	20 374	22 346	23 600	8 213	8 213	27 900	34 500	32 100
Water Supply Infrastructure		54 638	68 341	98 133	47 110	73 667	73 667	53 814	41 499	41 983
Sanitation Infrastructure		62 520	56 894	113 898	169 398	149 945	149 945	94 417	161 816	153 787
Solid Waste Infrastructure		1 995	-	2 740	3 000	5 990	5 990	9 000	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	200	2 397	5 645	5 645	6 500	4 500	1 500
Infrastructure		192 390	283 068	528 584	328 583	505 250	505 250	327 619	320 931	309 716
Community Facilities		756	1 521	1 446	3 521	4 164	4 164	11 950	7 980	3 000
Sport and Recreation Facilities		2 725	1 513	3 669	5 730	5 984	5 984	-	-	-
Community Assets		3 481	3 034	5 115	9 251	10 148	10 148	11 950	7 980	3 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(27 716)	4 597	2 282	19 935	29 899	29 899	18 850	12 500	10 100
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(27 716)	4 597	2 282	19 935	29 899	29 899	18 850	12 500	10 100
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	20	20	20
Furniture and Office Equipment		5	5	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	350	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	578 961	905 442	1 317 886	907 018	1 164 114	1 164 114	797 151	826 244	768 393
Roads Infrastructure		113 534	177 001	476 361	151 240	442 262	442 262	149 092	34 000	38 348
Storm water Infrastructure		(8 774)	29 316	27 991	30 789	34 640	34 640	38 796	63 615	58 946
Electrical Infrastructure		123 763	107 279	58 259	123 777	62 128	62 128	115 404	148 350	155 500
Water Supply Infrastructure		213 812	373 816	456 674	232 750	259 970	259 970	115 454	181 049	154 733
Sanitation Infrastructure		63 850	86 890	151 110	231 362	210 378	210 378	154 383	284 914	265 593
Solid Waste Infrastructure		4 964	-	4 279	6 000	12 292	12 292	18 000	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	2 000
Information and Communication Infrastructure		8 576	12 667	10 048	26 955	25 752	25 752	18 319	15 089	12 019
Infrastructure		519 725	786 969	1 184 722	802 873	1 047 422	1 047 422	609 447	727 018	687 139
Community Facilities		6 980	5 181	7 328	8 217	10 921	10 921	19 720	12 130	7 000
Sport and Recreation Facilities		5 853	10 653	37 613	5 730	5 984	5 984	3 680	500	-
Community Assets		12 833	15 835	44 941	13 947	16 905	16 905	23 400	12 630	7 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	2 773	8 367	7 766	7 766	8 060	7 834	17 900
Non-revenue Generating		-	-	979	-	-	-	-	-	-
Investment properties		-	-	3 753	8 367	7 766	7 766	8 060	7 834	17 900
Operational Buildings		(21 481)	14 065	9 150	24 795	36 693	36 693	70 781	44 700	33 890
Housing		660	-	379	-	-	-	-	-	-
Other Assets		(20 821)	14 065	9 529	24 795	36 693	36 693	70 781	44 700	33 890
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		(2 907)	5 424	4 267	4 820	7 232	7 232	7 018	5 304	5 074
Furniture and Office Equipment		(7 358)	4 250	6 968	1 525	1 441	1 441	2 485	1 403	1 500
Machinery and Equipment		29 995	37 812	25 938	10 437	8 526	8 526	9 220	6 555	3 290
Transport Assets		47 494	41 086	37 768	40 255	38 130	38 130	66 741	20 800	12 600
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		578 961	905 442	1 317 886	907 018	1 164 114	1 164 114	797 151	826 244	768 393

ASSET REGISTER SUMMARY - PPE (WDV)	5	3 013 292	3 765 582	4 909 073	6 299 244	5 094 138	5 094 138	6 190 397	6 351 157	6 381 613
Roads Infrastructure		1 153 273	1 349 730	1 740 542	1 829 450	1 630 679	1 630 679	1 864 823	1 822 480	1 854 955
Storm water Infrastructure		26 006	30 708	25 187	22 161	6 421	6 421	22 146	21 395	10 979
Electrical Infrastructure		363 977	456 214	568 011	580 134	368 441	368 441	615 538	638 729	658 841
Water Supply Infrastructure		541 598	832 428	1 169 726	1 226 138	681 733	681 733	1 238 445	1 268 852	1 288 257
Sanitation Infrastructure		297 791	377 374	652 268	543 099	324 345	324 345	552 222	554 544	523 948
Solid Waste Infrastructure		38 569	49 697	50 524	57 168	57 477	57 477	68 197	52 086	53 786
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	500	829	829	–	–	–
Information and Communication Infrastructure		–	–	–	2 213	2 978	2 978	3 913	1 976	2 040
Infrastructure		2 421 215	3 096 151	4 206 259	4 260 864	3 072 903	3 072 903	4 365 285	4 360 062	4 392 806
Community Assets		124 955	154 010	201 834	348 932	281 790	281 790	325 188	353 988	375 194
Heritage Assets		4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 376	4 516
Investment properties		143 912	143 745	143 583	143 418	143 413	143 413	143 424	148 162	152 908
Other Assets		–	–	–	1 165 280	1 492 500	1 492 500	868 142	1 059 236	1 028 365
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		914	610	(8 571)	6 528	360	360	71 760	50 596	40 625
Computer Equipment		(12 363)	3 443	(7 326)	32 857	23 645	23 645	5 548	4 378	746
Furniture and Office Equipment		(14 783)	2 083	13 892	19 997	(1 597)	(1 597)	20 348	20 280	21 011
Machinery and Equipment		(561 301)	(682 279)	(679 649)	(711 164)	(893 410)	(893 410)	(706 890)	(726 296)	(746 465)
Transport Assets		(27 422)	56 099	44 003	40 813	42 188	42 188	105 872	56 305	59 194
Land		933 930	987 484	990 810	987 484	928 110	928 110	987 484	1 020 071	1 052 713
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 013 292	3 765 582	4 909 073	6 299 244	5 094 138	5 094 138	6 190 397	6 351 157	6 381 613
EXPENDITURE OTHER ITEMS		409 360	413 002	527 135	509 419	580 900	580 900	633 804	644 500	732 326
Depreciation	7	188 171	216 787	283 029	266 128	316 128	316 128	377 561	385 127	456 178
Repairs and Maintenance by Asset Class	3	221 189	196 215	244 106	243 291	264 772	264 772	256 243	259 373	276 148
Roads Infrastructure		56 482	47 049	61 009	44 664	51 729	51 729	38 183	38 594	47 638
Storm water Infrastructure		6 117	5 240	4 784	5 023	2 869	2 869	3 969	4 042	4 118
Electrical Infrastructure		16 098	12 542	17 498	18 660	20 681	20 681	21 563	22 070	22 595
Water Supply Infrastructure		26 195	22 406	26 368	28 270	38 278	38 278	33 532	33 874	34 228
Sanitation Infrastructure		20 169	14 489	15 250	16 893	27 240	27 240	23 520	23 512	23 669
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		125 061	101 726	124 908	113 510	140 797	140 797	120 768	122 092	132 248
Community Facilities		2 857	3 773	3 644	4 080	4 106	4 106	6 177	5 727	5 801
Sport and Recreation Facilities		1 865	4 379	5 865	5 782	5 373	5 373	4 973	4 973	4 973
Community Assets		4 723	8 151	9 509	9 862	9 479	9 479	11 150	10 700	10 774
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		187	120	567	668	741	741	721	721	721
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		187	120	567	668	741	741	721	721	721
Operational Buildings		4 053	6 489	10 056	6 907	12 321	12 321	9 974	9 979	9 985
Housing		–	–	–	–	–	–	–	–	–
Other Assets		4 053	6 489	10 056	6 907	12 321	12 321	9 974	9 979	9 985
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		402	19	38	113	115	115	110	110	110
Machinery and Equipment		3 162	2 227	1 742	3 985	3 941	3 941	4 300	4 351	4 404
Transport Assets		83 600	77 482	97 286	108 245	97 377	97 377	109 221	111 419	117 905
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		409 360	413 002	527 135	509 419	580 900	580 900	633 804	644 500	732 326
Renewal and upgrading of Existing Assets as % of total capex		73.5%	43.3%	57.6%	54.2%	67.0%	67.0%	54.2%	49.5%	49.5%
Renewal and upgrading of Existing Assets as % of deprecn		226.3%	181.0%	268.0%	184.7%	246.7%	246.7%	114.5%	106.2%	83.5%
R&M as a % of PPE & Investment Property		7.4%	5.2%	5.0%	3.9%	5.2%	5.2%	4.2%	4.1%	4.4%
Renewal and upgrading and R&M as a % of PPE and Investment Property		21.5%	15.7%	20.4%	11.7%	20.5%	20.5%	11.3%	10.6%	10.4%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC044 George - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		46 435	47 828	49 263	50 249	50 249	50 249	51 757	53 309	54 909
Piped water inside yard (but not in dwelling)		21 008	21 638	22 287	22 733	22 733	22 733	23 415	24 118	24 841
Using public tap (at least min.service level)	2	3 898	4 015	4 135	4 218	4 218	4 218	4 345	4 475	4 609
Other water supply (at least min.service level)	4	—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		71 341	73 481	75 685	77 201	77 201	77 201	79 517	81 903	84 360
Using public tap (< min.service level)	3	221	227	234	238	238	238	246	253	261
Other water supply (< min.service level)	4	379	390	402	410	410	410	422	435	448
No water supply		925	953	982	1 001	1 001	1 001	1 031	1 062	1 094
<i>Below Minimum Service Level sub-total</i>		1 525	1 570	1 617	1 649	1 649	1 649	1 699	1 750	1 802
Total number of households	5	72 866	75 051	77 303	78 850	78 850	78 850	81 216	83 652	86 162
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		64 872	66 818	68 823	70 201	70 201	70 201	72 307	74 476	76 710
Flush toilet (with septic tank)		6 657	6 857	7 063	7 204	7 204	7 204	7 420	7 643	7 872
Chemical toilet		1 469	1 513	1 558	1 590	1 590	1 590	1 637	1 686	1 737
Pit toilet (ventilated)		—	—	—	—	—	—	—	—	—
Other toilet provisions (> min.service level)		5 734	5 906	6 083	6 205	6 205	6 205	6 391	6 583	6 780
<i>Minimum Service Level and Above sub-total</i>		78 732	81 094	83 527	85 199	85 199	85 199	87 755	90 388	93 100
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	78 732	81 094	83 527	85 199	85 199	85 199	87 755	90 388	93 100
Energy:										
Electricity (at least min.service level)		1 417	1 459	1 503	1 533	1 533	1 533	1 579	1 626	1 675
Electricity - prepaid (min.service level)		51 824	53 379	54 980	56 081	56 081	56 081	57 764	59 497	61 282
<i>Minimum Service Level and Above sub-total</i>		53 241	54 838	56 483	57 614	57 614	57 614	59 343	61 123	62 957
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		4 694	4 835	4 980	5 080	5 080	5 080	5 232	5 389	5 551
Other energy sources		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		4 694	4 835	4 980	5 080	5 080	5 080	5 232	5 389	5 551
Total number of households	5	57 935	59 673	61 463	62 694	62 694	62 694	64 575	66 512	68 507
Refuse:										
Removed at least once a week		72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021
<i>Minimum Service Level and Above sub-total</i>		72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free minimum level service)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed at least once a week)		—	—	—	—	—	—	—	—	—
Informal Settlements		—	—	—	—	—	—	—	—	—
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		27 865	32 290	17 303	49 829	49 829	49 829	51 673	51 018	52 905
Sanitation (free sanitation service to indigent households)		37 057	39 871	32 755	59 457	59 457	59 457	61 657	63 938	66 304
Electricity/other energy (50kwh per indigent household per month)		16 805	21 576	22 965	42 670	50 986	50 986	55 317	59 973	65 022
Refuse (removed once a week for indigent households)		38 749	39 871	32 979	55 706	55 706	55 706	57 767	59 904	62 120
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	120 476	133 608	106 002	207 662	215 977	215 977	226 413	234 833	246 352
Highest level of free service provided per household										
Property rates (R value threshold)		150 000	150 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)		251	341	361	314	314	314	343	363	384
Electricity (kwh per household per month)		70	70	70	70	70	70	70	70	70
Refuse (average litres per week)		240	340	361	314	314	314	345	366	388
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		40 171	49 086	51 738	55 947	55 947	55 947	58 017	63 819	70 201
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		—	—	—	—	—	—	—	—	—
Water (in excess of 6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—
Sanitation (in excess of free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (in excess of 50 kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (in excess of one removal a week for indigent households)		—	—	—	—	—	—	—	—	—
Municipal Housing - rental rebates		—	—	—	—	—	—	—	—	—
Housing - top structure subsidies		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total revenue cost of subsidised services provided	6	40 171	49 086	51 738	55 947	55 947	55 947	58 017	63 819	70 201

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
R thousand										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	-	-	-
Availability Charges		-	0	-	-	114 764	114 764	114 764	130 226	140 644
Connection/Reconnection		5 911	4 694	5 411	6 194	2 989	2 989	2 989	3 392	3 663
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		796 669	947 966	1 139 923	1 308 762	1 190 281	1 190 281	1 190 281	1 348 527	1 456 641
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		1	3	-	1	1	1	1	1	1
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		802 582	952 662	1 145 333	1 314 956	1 308 034	1 308 034	1 308 034	1 482 146	1 600 949
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		16 805	21 576	22 965	42 670	50 986	50 986	50 986	55 317	59 973
Net Service charges - Electricity		785 777	931 087	1 122 368	1 272 286	1 257 049	1 257 049	1 257 049	1 426 829	1 540 976
Service charges - Water	6									
Agricultural and Rural Water Service		545	581	633	612	798	798	798	828	894
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Disconnection		2 464	3 370	5 548	3 060	2 769	2 769	2 769	2 871	3 101
Industrial Water		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Sale		236 809	256 813	234 929	288 748	296 592	296 592	296 592	307 566	327 382
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		239 818	260 764	241 111	292 419	300 159	300 159	300 159	311 265	331 377
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		27 865	32 290	17 303	49 829	49 829	49 829	49 829	51 673	51 018
Net Service charges - Water		211 953	228 474	223 808	242 591	250 330	250 330	250 330	259 592	280 360
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		435	427	134	194	151	151	151	156	169
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		11 061	6 742	9 801	10 146	5 146	5 146	5 146	5 337	5 764
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		3 548	3 879	3 940	3 984	1 732	1 732	1 732	1 796	1 940
Sanitation Charges		179 420	197 360	216 106	245 428	255 999	255 999	255 999	260 659	278 860
Treatment of Effluent		-	-	-	-	330	330	330	342	369
Total Service charges - Waste Water Management		194 464	208 408	229 981	259 753	263 358	263 358	263 358	268 290	287 102
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	69	4 840	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		37 057	39 871	32 755	59 457	59 457	59 457	59 457	61 657	63 938
Net Service charges - Waste Water Management		157 408	168 467	192 586	200 295	203 900	203 900	203 900	206 633	223 163
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-
Refuse Bags	6	7	9	9	14	14	14	14	14	15
Refuse Removal	164 900	180 028	194 315	222 839	234 150	234 150	234 150	234 150	237 100	253 584
Skip	-	-	-	-	-	-	-	-	-	-
Waste Bins	15 217	13 287	14 009	15 256	7 591	7 591	7 591	7 591	7 872	8 502
Total refuse removal revenue	180 123	193 322	208 333	238 104	241 755	241 755	241 755	241 755	244 987	262 102
Less Revenue Foregone (in excess of one removal a week to indigent households)	-	155	903	955	777	777	777	777	805	870
Less Cost of Free Basis Services (removed once a week to indigent households)	38 749	39 871	32 979	55 706	55 706	55 706	55 706	55 706	57 767	59 904
Net Service charges - Waste Management	141 374	153 296	174 450	181 444	185 273	185 273	185 273	185 273	186 415	201 328
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-	-	-
Advertisements	486	541	969	1 032	1 032	1 032	1 032	1 032	1 053	1 074
Amendment Fees	-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage	2 186	1 825	2 323	2 026	2 026	2 026	2 026	2 026	2 066	2 108
Building Plan Approval	12 611	10 730	9 857	12 834	12 834	12 834	12 834	12 834	13 091	13 353
Building Plan Clause Levy	85	159	115	200	200	200	200	200	204	208
Buyers Card	-	-	-	-	-	-	-	-	-	-
Camping Fees	1 019	1 216	1 104	1 873	1 873	1 873	1 873	1 873	1 910	1 948
Cemetery and Burial	1 491	1 666	1 632	4 256	4 256	4 256	4 256	4 256	4 341	4 428
Cleaning and Removal	-	0	10 177	9 723	205	205	205	205	2 005	2 005
Clearance Certificates	980	809	941	1 782	1 782	1 782	1 782	1 782	1 816	1 854
Computer Services	-	-	-	-	-	-	-	-	-	-
Day Care Fees	-	-	-	-	-	-	-	-	-	-
Demolition Application Fees	6	12	17	6	6	6	6	6	6	6
Development Charges	-	-	-	-	-	-	-	-	-	-
Domestic Services	-	-	-	-	-	-	-	-	-	-
Drainage Fees	-	-	-	-	-	-	-	-	-	-

Enroachment Fees	2	45	10	34	34	34	34	35	35
Entrance Fees	70	60	40	24	24	24	24	25	25
Escort Fees	-	-	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-
Fire Services	8	637	1 151	128	128	128	128	130	133
Health Services	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-
Laboratory Services	4	1	9	192	192	192	192	196	199
Legal Fees	31	46	277	36	36	36	36	37	38
Library Fees	-	-	-	-	-	-	-	-	-
Management Fees	34	34	35	83	83	83	83	84	86
Meal and Refreshment	-	-	-	-	-	-	-	-	-
Membership Fees	1	0	2	19	19	19	19	19	19
Objections and Appeals	-	-	-	-	-	-	-	-	-
Occupation Certificates	111	216	254	143	143	143	143	145	148
Parking Fees	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	20	19	46	24	24	24	24	24	25
Removal of Restrictions	83	170	143	111	111	111	111	113	115
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-
Sale of Goods	738	1 039	603	462	462	462	462	471	481
Scrap, Waste & Other Goods	294	250	105	52	52	52	52	53	54
Shared Services	-	11 430	10 061	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	3	3	33	5	5	5	5	5	5
Town Planning and Servitudes	96	189	156	111	111	111	111	113	115
Traffic Control	-	-	-	-	-	-	-	-	-
Transport Fees	63 780	77 499	86 237	121 734	118 865	118 865	118 865	111 780	120 863
Valuation Services	27	36	37	27	27	27	27	27	28
Water Meter Protectors	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	84 165	108 631	126 335	156 916	144 528	144 528	144 528	139 753	149 355
Agency Services									
District Municipalities									
Eastern Cape	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-
National									
AARTO	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-
Provincial									
Eastern Cape	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-
Total Provincial	14 305	14 083	14 899	21 653	21 653	21 653	21 653	22 454	23 285
Total Agency Services	14 305	14 083	14 899	21 653	21 653	21 653	21 653	22 454	23 285
Interest - Deemed Interest									
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-
Electricity	456	1 934	2 863	1 880	1 232	1 232	1 232	1 278	1 325
Housing	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	1	-	21	-	-	-	-	-
Housing Selling Schemes	2 688	2 674	1 806	337	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	23	23	23	24	25
SARS	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	623	623	623	646	670
Sporting and Other Bodies	3	0	50	94	171	171	171	177	183
Staff	-	-	-	-	-	-	-	-	-
Waste Management	3 648	5 345	6 093	5 705	7 507	7 507	7 507	7 785	8 073
Waste Water Management	3 685	5 259	6 016	5 624	7 039	7 039	7 039	7 300	7 570
Water	6 614	9 061	9 646	9 706	14 443	14 443	14 443	14 978	15 532
Shared Services	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	17 093	24 273	26 474	23 368	31 038	31 038	31 038	32 187	33 378
Interest earned from Current and Non Current Assets									
Bank Accounts	27 368	53 604	61 730	16 720	52 224	52 224	52 224	58 069	58 630
Financial Assets	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	33 291	47 028	55 093	15 675	26 476	26 476	26 476	38 231	38 996
Total Interest earned from Current and Non Current Assets	60 659	100 632	116 822	32 395	78 700	78 700	78 700	96 300	97 626
Dividends									
External Investment	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-
Rent on Land									
Land	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets									
Market Related									
Biological Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment Property	2 488	2 263	3 112	3 542	3 542	3 542	3 542	3 612	3 685
Property Plant and Equipment	452	545	566	537	537	537	537	548	559
Total Market Related	2 940	2 808	3 678	4 079	4 079	4 079	4 079	4 160	4 244
Non-market Related									
Biological Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment Property	70	55	158	67	67	67	67	69	70
Property Plant and Equipment	1 205	1 558	1 607	1 533	1 533	1 533	1 533	1 564	1 595

Figure Framework
Budget Year +2 2028/29
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151 895
3 956
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355 694
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52 905
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399
307 320
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241 016
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271 295
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280 494
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62 120
217 434
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WC044 George - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Office of the Municipal Manager	Vote 2 - Corporate Services	Vote 3 - Community Services	Vote 4 - Civil Engineering Services	Vote 5 - Electrotechnica l Services	Vote 6 - Financial Services	Vote 7 - Planning And Development	Vote 8 - Community Safety & Mobility	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	1 426 828	1	-	-	-	-	-	-	-	-	-	1 426 829
Service charges - Water		-	-	-	259 592	-	-	-	-	-	-	-	-	-	-	-	259 592
Service charges - Waste Water Management		-	-	-	206 633	-	-	-	-	-	-	-	-	-	-	-	206 633
Service charges - Waste Management		-	-	186 415	-	-	-	-	-	-	-	-	-	-	-	-	186 415
Sale of Goods and Rendering of Services		-	49	8 305	232	53	2 514	16 690	111 911	-	-	-	-	-	-	-	139 753
Agency services		-	-	-	-	-	-	-	22 454	-	-	-	-	-	-	-	22 454
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	7 785	22 277	1 278	847	-	-	-	-	-	-	-	-	-	32 187
Interest earned from Current and Non Current Assets		-	-	-	-	-	96 300	-	-	-	-	-	-	-	-	-	96 300
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	1 348	71	25	30	894	3 423	1	-	-	-	-	-	-	-	5 793
Licence and permits		-	-	-	70	-	-	173	621	-	-	-	-	-	-	-	864
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	57	25 636	15 838	-	-	-	-	-	-	-	-	-	-	41 531
Operational Revenue		-	1 987	293	1 690	99	28 430	6 196	1 849	-	-	-	-	-	-	-	40 545
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	536 928	-	-	-	-	-	-	-	-	-	536 928
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	44	4	520	4 441	1 811	95 092	-	-	-	-	-	-	-	101 912
Licences or permits		-	-	-	-	-	-	-	4 657	-	-	-	-	-	-	-	4 657
Transfer and subsidies - Operational		-	2 098	77 979	127 086	63 176	7 521	45 212	422 899	-	-	-	-	-	-	-	745 972
Interest		-	-	-	-	375	5 559	-	-	-	-	-	-	-	-	-	5 933
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	6 357	12 298	11 176	-	-	-	-	-	-	-	-	-	-	29 831
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																	
Total Revenue (excluding capital transfers and contribution)		-	5 482	287 306	655 542	1 519 374	683 436	73 506	659 485	-	-	-	-	-	-	-	3 884 129
Expenditure																	
Employee related costs		14 709	111 032	128 391	192 719	110 679	117 916	71 732	142 297	-	-	-	-	-	-	-	889 475
Remuneration of councillors		-	34 309	-	-	-	-	-	-	-	-	-	-	-	-	-	34 309
Bulk purchases - electricity		-	-	-	-	1 032 288	-	-	-	-	-	-	-	-	-	-	1 032 288
Inventory consumed		60	2 828	36 104	126 075	18 160	1 735	6 293	5 789	-	-	-	-	-	-	-	197 044
Debt impairment		-	-	4 182	24 690	11 563	15 425	-	57 039	-	-	-	-	-	-	-	112 899
Depreciation, amortisation and impairment		148	3 047	19 857	190 715	25 242	49 778	64 120	24 653	-	-	-	-	-	-	-	377 561
Interest, Dividends and Rent on Land		-	55	2 928	65 014	20 938	62 393	3 722	806	-	-	-	-	-	-	-	155 857
Contracted services		6 791	38 228	66 920	131 541	52 874	44 807	60 894	468 768	-	-	-	-	-	-	-	870 822
Transfers and subsidies		-	1 561	4 767	-	-	-	572	99 375	-	-	-	-	-	-	-	106 273
Irrecoverable debts written off		-	-	473	2 790	1 307	1 432	-	6 446	-	-	-	-	-	-	-	12 447
Operational costs		13 794	30 344	41 142	17 063	6 797	58 142	7 792	33 754	-	-	-	-	-	-	-	208 827
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	(19 119)	-	(150)	-	-	-	-	-	-	-	-	-	(19 269)
Total Expenditure		35 503	221 403	304 763	731 488	1 279 849	351 478	215 125	838 926	-	-	-	-	-	-	-	3 978 533
Surplus/(Deficit)		(35 503)	(215 922)	(17 457)	(75 946)	239 525	331 958	(141 619)	(179 441)	-	-	-	-	-	-	-	(94 404)
Transfers and subsidies - capital (monetary allocations)		-	-	-	73 551	4 018	-	6 130	33 025	-	-	-	-	-	-	-	116 724
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35 503)	(215 922)	(17 457)	(2 395)	243 543	331 958	(135 489)	(146 416)	-	-	-	-	-	-	-	22 320

References
1. Departmental columns to be based on municipal organisation structure

WC044 George - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R	Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		400 000	902 166	686 337	902 166	(37 358)	(37 358)	(37 358)	340 398	41 234	42 085
	Cash at Bank		443 852	454 825	641 194	(92 298)	293 307	293 307	293 307	(158 642)	(487 030)	(1 060 730)
	Cash on Hand		25	27	25	27	25	25	25	27	28	29
Total Cash and Cash Equivalents												
			843 876	1 357 019	1 327 556	809 896	255 974	255 974	255 974	181 783	(445 768)	(1 018 616)
Short term Investments												
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions												
	Electricity		49 858	70 253	102 688	106 400	279 519	279 519	279 519	401 433	424 193	448 280
	Waste Management		68 743	81 046	108 175	122 337	121 558	121 558	121 558	118 448	122 867	127 364
	Waste Water Management		70 428	83 219	112 194	12 105	126 665	126 665	126 665	128 002	132 787	137 657
	Water		169 045	144 593	171 364	302 023	186 230	186 230	186 230	218 873	226 619	234 611
	Other trade receivables from exchange transactions		13 346	15 149	25 181	7 845	25 181	25 181	25 181	403	307	195
	VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	57 945	59 858	61 773
Gross: Trade and other receivables from exchange transactions												
			371 420	394 261	519 592	551 310	739 153	739 153	739 153	925 105	966 629	1 009 960
Less: Impairment for debt												
	Impairment for Electricity		(45 290)	(65 455)	(83 921)	(90 181)	(57 456)	(57 456)	(57 456)	(90 814)	(94 037)	(97 298)
	Impairment for Waste Management		-	(8 426)	(8 426)	(17 369)	(4 580)	(4 580)	(4 580)	(17 598)	(18 260)	(18 935)
	Impairment for Waste Water Management		(106 391)	(114 830)	(150 154)	(126 284)	(177 723)	(177 723)	(177 723)	(126 578)	(130 860)	(135 163)
	Impairment for Water		(139 453)	(114 717)	(147 711)	(156 059)	(198 366)	(198 366)	(198 366)	(157 118)	(162 680)	(168 306)
	Impairment for other trade receivables from exchange transactions		(23)	(2 216)	(2 702)	(2 204)	(2 703)	(2 703)	(2 703)	(59 242)	(62 167)	(65 234)
Total Less: Impairment for debt												
			(291 157)	(305 640)	(392 914)	(392 986)	(440 826)	(440 826)	(440 826)	(451 349)	(488 004)	(484 837)
Total net Trade and other receivables from Exchange Transactions												
			80 263	88 617	126 678	159 213	298 325	298 325	298 325	473 755	488 625	524 923
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		-	2 677	3 538	695	3 923	3 923	3 923	10 090	10 450	10 814
	Business and Commercial Properties		-	13 857	12 518	32 634	17 490	17 490	17 490	33 586	35 040	36 547
	Industrial Properties		-	3 739	3 115	1 856	5 017	5 017	5 017	10 893	11 385	11 897
	Mining Properties		-	1 597	825	85	848	848	848	1 687	1 744	1 802
	Public Benefit Organisations		-	-	-	-	61	61	61	462	479	496
	Public Service Infrastructure Properties		-	42	53	3	56	56	56	49	51	53
	Public Service Purposes Properties		-	1 537	2 120	3 201	3 201	3 201	3 449	3 638	3 838	
	Residential Properties		-	33 558	31 293	12 096	42 356	42 356	42 356	41 032	43 673	46 508
	Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
	Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
	Vacant Land		-	7 865	7 561	1 540	8 928	8 928	8 928	10 581	11 025	11 484
	Property Rates General		-	-	-	-						

Transfer to PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	519 170	512 591	508 478	512 591	1 597 889	1 597 889	1 597 889	512 591	529 507	546 451
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 376	4 516
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 236	4 376	4 516
Intangible Assets										
Heritage Assets at Cost / Revaluation	4 356	4 275	(4 682)	10 193	4 249	4 249	4 249	122 320	75 210	54 156
Less: Accumulated Amortisation	(3 441)	(3 664)	(3 889)	(3 664)	(3 889)	(3 889)	(3 889)	(50 560)	(24 614)	(13 531)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	915	610	(8 371)	6 528	360	360	360	71 760	50 596	40 625
Trade and other receivables from exchange transactions										
Electricity	47 987	55 671	68 292	-	68 292	68 292	68 292	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	13 938	13 646	16 027	-	16 027	16 027	16 027	-	-	-
Total Trade and other Receivables from Exchange Transactions	61 925	69 317	84 319	-	84 319	84 319	84 319	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	62	62	39	39	9	9	9	39	41	42
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	205	22	8	22	8	8	8	22	23	23
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	287	84	47	61	16	16	16	61	63	65
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non-current Assets	3 423 106	4 151 240	5 418 220	6 611 897	6 776 363	6 776 363	6 776 363	6 703 049	6 880 726	6 928 129
TOTAL ASSETS	4 485 463	5 759 064	7 090 910	8 938 426	7 776 749	7 776 749	7 776 749	8 141 265	7 799 179	7 217 653
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	22 368	-	-	-	-	171	177	182
Current portion of Non-current Borrowings	191 998	55 990	62 225	85 749	31 975	31 975	31 975	132 830	43 430	6 385
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	191 998	55 990	84 594	85 749	31 975	31 975	31 975	133 001	43 606	6 567
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	(4 524)	(4 673)	(4 823)
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	39 416	45 183	48 832	45 183	48 832	48 832	48 832	50 183	51 839	53 498
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	24	103	106	103	106	106	106	103	107	110
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	67	105	223	105	223	223	223	105	108	112
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	105	308	425	308	425	425	425	308	318	328
Wayleave	(17)	238	238	238	-	-	-	238	245	253
Total Consumer Deposits	39 595	45 936	49 824	45 936	49 586	49 586	49 586	46 412	47 944	49 478
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	4 578	5 526	-	5 526	5 526	5 526	(9 422)	(9 733)	(10 044)
Advance Payments	22 387	27 244	28 938	20 566	28 938	28 938	28 938	20 566	21 244	21 924
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	201	-	-	-	309	320	330
Bonus	-	-	-	-	-	-	-	625	645	666
Compensation Commission (COID)	2 811	3 779	4 032	171	4 032	4 032	4 032	1 828	1 988	1 949
Control, Clearing and Interface Accounts	9 128	7 951	6 335	34 358	7 247	7 247	7 247	59 593	61 715	63 750
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	193 930	-	-	-	157 323	162 515	167 715
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	16 963	17 690	19 601	-	19 601	19 601	19 601	4 309	4 452	4 594
Long Service Award	-	-	-	-	-	-	-	1 917	1 980	2 044
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	2 218	-	-	-	(8 493)	(8 773)	(9 054)
Payables and Accruals	166 666	242 554	259 426	410 313	259 457	259 457	259 457	315 407	325 491	335 487
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	3 640	-	-	64 814	-	-	-	79 814	82 448	85 086
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	7 105	7 291	5 318	7 291	5 318	5 318	5 318	(172 451)	(216 206)	(233 943)
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	30 755	33 175	35 809
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	228 702	311 087	329 176	733 861	330 119	330 119	330 119	482 081	461 142	466 413
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	8 446	-	-	-	(195)	(201)	(208)

Total Transfers and Subsidies Payable	-	-	-	8 446	-	-	-	(195)	(291)	(208)
Transfers and Subsidies Unspent										
Capital	354 883	745 773	437 782	120 824	374 844	374 844	374 844	154 579	159 680	164 790
Operational	102 827	34 666	21 890	(37 939)	86 125	86 125	86 125	(106 694)	(110 215)	(113 741)
Total Transfers and Subsidies Unspent	457 711	780 438	459 672	82 885	460 969	460 969	460 969	47 885	49 465	51 048
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	11 799	12 188	12 578
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	(11 567)	(12 052)	(12 552)
Total Trade and Other Payable Non-exchange Transactions	457 711	780 438	459 672	81 331	460 969	460 969	460 969	47 922	49 400	50 867
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	95 403	31 534	34 680	38 926	29 150	29 150	29 150	4 812	4 971	5 130
Ex-gratia Pension	2 123	2 104	2 227	2 104	594	594	594	2 104	2 173	2 243
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	55 029	53 405	53 610	53 610	59 427	59 427	59 427	53 610	55 379	57 151
Litigation	-	-	9 416	9 416	-	-	-	9 416	9 727	10 038
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	152 555	87 043	99 934	104 057	89 172	89 172	89 172	69 943	72 251	74 563
VAT Payable										
VAT Payable: Output Tax	(51 288)	(30 607)	124 622	(30 739)	107 719	107 719	107 719	(27 239)	(28 125)	(29 007)
VAT Payable: VAT Control	6	-	-	563 736	(60 105)	(60 105)	(60 105)	259 686	268 256	276 840
Total VAT Payable	(51 282)	(30 607)	124 622	532 996	47 614	47 614	47 614	232 447	240 131	247 833
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	209 258	216 163	223 080
Other Long-Term Benefits	-	-	-	-	-	-	-	29 585	30 561	31 539
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	238 843	246 724	254 620
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	-	-	-	238 843	246 724	254 620
Total Current Liabilities	1 019 278	1 249 888	1 147 821	1 593 930	1 009 434	1 009 434	1 009 434	1 250 649	1 161 199	1 150 340
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	419 653	741 602	1 279 729	723 460	723 460	723 460	1 132 186	1 419 358	1 634 234
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	171	-	48 915	48 915	(13 151)	(13 151)	(13 151)	48 744	50 353	51 964
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	171	419 653	790 517	1 328 644	710 309	710 309	710 309	1 180 930	1 469 710	1 686 198
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	171	419 653	790 517	1 328 644	710 309	710 309	710 309	1 180 930	1 469 710	1 686 198
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	70 347	67 567	67 567	278 560	278 560	278 560	67 567	69 796	72 030
Ex-gratia Pension	-	-	-	-	1 381	1 381	1 381	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	-	70 347	67 567	67 567	279 942	279 942	279 942	67 567	69 796	72 030
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	171	490 000	858 083	1 396 211	990 251	990 251	990 251	1 248 496	1 539 507	1 758 228
TOTAL LIABILITIES	1 019 449	1 739 888	2 005 904	2 990 141	1 999 685	1 999 685	1 999 685	2 499 145	2 700 706	2 908 568
CHANGES IN NET ASSETS	3 466 014	4 019 176	5 085 005	5 949 284	5 777 064	5 777 064	5 777 064	5 642 120	5 008 473	4 309 085
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	(1 543)	5 093	(135 614)	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	3 286 762	3 651 557	4 275 504	5 451 660	5 062 030	5 062 030	5 062 030	5 452 903	4 801 581	4 071 047
Transfers to/from operating revenue and expenditure	413 245	621 592	937 060	81 931	320 386	320 386	320 386	(16 219)	(5 324)	19 031
Transfers to/from Reserves	(45 373)	(2 738)	(14 917)	(118 000)	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	3 653 092	4 275 504	5 062 032	5 415 591	5 382 417	5 382 417	5 382 417	5 436 684	4 796 258	4 090 078
Reserves and Funds										
Capital Replacement Reserve	(106 350)	(114 055)	(158 713)	225 478	79 272	79 272	79 272	107 478	111 025	114 578
Capitalisation Reserve	60 362	60 362	60 362	60 362	60 362	60 362	60 362	60 362	62 354	64 349
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	35 729	33 870	33 870	26 589	33 944	33 944	33 944	26 589	27 466	28 345
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	11 007	11 007	11 007	11 007	11 007	11 007	11 007	11 007	11 370	11 734
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	748	(8 817)	(53 474)	323 436	184 585	184 585	184 585	205 436	212 215	219 006
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 653 840	4 266 687	5 088 558	5 739 027	5 567 002	5 567 002	5 567 002	5 642 120	5 008 473	4 309 085

WC044 George - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
Sanitation	Affordable Quality Services			67 589	338 810	727 020	758 412	306 105	306 105	293 358	316 440	337 552
Water Services	Affordable Quality Services			81 819	410 140	880 079	918 081	395 331	395 331	428 035	440 030	458 028
Roads Streets, Storm water drainage and Sidewalks	Affordable Quality Services			92 437	463 365	994 291	1 037 224	37 917	37 917	7 700	9 015	18 027
Transport Planning & Traffic Engineering	Safe, Clean and Green			290	1 455	3 122	3 256	889 577	889 577	566 761	547 251	568 941
Electricity	Affordable Quality Services			54 797	274 683	589 416	614 866	1 339 224	1 339 224	1 523 392	1 649 886	1 778 580
Housing	Affordable Quality Services			1 249	6 259	13 431	14 011	47 015	47 015	44 726	27 991	12 105
Spatial Planning	Good Governance and Human Capital			9 002	45 125	96 829	101 010	29 065	29 065	27 437	21 721	22 381
Property Development	Affordable Quality Services			–	–	–	–	7 728	7 728	7 882	8 040	8 201
Public Safety and Law Enforcement	Affordable Quality Services			8 575	42 987	92 241	96 224	92 444	92 444	96 683	99 188	102 848
Road Transport	Affordable Quality Services			849	4 257	9 134	9 529	28 132	28 132	29 063	30 026	31 023
Environmental Health	Affordable Quality Services			–	–	–	–	207	207	2 007	2 007	2 008
Public Amenities	Affordable Quality Services			4 835	24 236	52 005	54 251	9 505	9 505	9 411	9 393	9 579
Waste Management	Affordable Quality Services			6 591	33 039	70 895	73 956	256 051	256 051	259 656	276 970	295 797
Sport facilities and Development	Affordable Quality Services			13 165	65 994	141 611	147 726	347	347	24	24	25
Local Economic Development	Develop and Grow George			465	2 329	4 998	5 213	690	690	704	718	732
Tourism	Develop and Grow George			141	706	1 514	1 580	669	669	547	558	569
Financial viability and management	Good Governance and Human Capital			490	2 457	5 272	5 499	96 597	96 597	114 674	116 491	118 349
Revenue enhancement	Good Governance and Human Capital			–	–	–	–	538 811	538 811	561 813	616 126	675 865
Credit Control	Good Governance and Human Capital			–	–	–	–	2	2	2	2	2
Budget Formulation and control	Good Governance and Human Capital			–	–	–	–	1 900	1 900	2 000	2 100	2 200
People Management and Empowerment	Good Governance and Human Capital			141	706	1 514	1 580	2 219	2 219	2 227	2 236	2 244
Administrative Support	Good Governance and Human Capital			2 218	11 120	23 861	24 892	3 248	3 248	3 483	3 627	3 823
Library Services	Affordable Quality Services			38	190	409	426	12 290	12 290	13 143	13 284	13 433
Integrated Development Planning	Participative Partnerships			21	104	224	234	–	–	–	–	–
Communication	Good Governance and Human Capital			30	149	320	333	–	–	–	–	–
HIV/Aids	Safe, Clean and Green			–	–	–	–	–	–	–	–	–
Social Development	Safe, Clean and Green			123	618	1 327	1 384	6 376	6 376	6 125	3 968	4 143
Internal Audit and Risk Management	Good Governance and Human Capital			–	–	–	–	–	–	–	–	–
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	344 865	1 728 729	3 709 514	3 869 689	4 101 448	4 101 448	4 000 853	4 197 091	4 466 454

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Sanitation	Affordable Quality Services			393 561	442 445	520 623	575 160	305 260	305 260	173 889	195 483	246 537	
Water Services	Affordable Quality Services			114 610	128 846	151 612	167 494	374 500	374 500	260 085	314 451	341 668	
Roads Streets, Storm water drainage and Sidewalks	Affordable Quality Services			1 070 321	1 203 262	1 415 875	1 564 191	22 315	22 315	160 602	190 033	229 759	
Transport Planning & Traffic Engineering	Safe, Clean and Green			11 821	13 289	15 637	17 275	641 462	641 462	560 268	574 632	602 848	
Electricity	Affordable Quality Services			362 902	407 977	480 065	530 354	1 331 222	1 331 222	1 254 607	1 320 534	1 397 303	
Housing	Affordable Quality Services			45 867	51 564	60 676	67 031	49 356	49 356	129 673	103 950	82 647	
Spatial Planning	Good Governance and Human Capital			1 676	1 885	2 218	2 450	29 148	29 148	266 620	250 741	236 249	
Property Development	Affordable Quality Services			–	–	–	–	7 801	7 801	5 535	5 811	6 103	
Public Safety and Law Enforcement	Affordable Quality Services			158 512	178 200	209 688	231 653	94 755	94 755	211 063	220 689	230 876	
Road Transport	Affordable Quality Services			9 833	11 055	13 008	14 370	27 991	27 991	16 113	16 958	17 848	
Environmental Health	Affordable Quality Services			5 645	6 346	7 468	8 250	118	118	21 229	20 465	18 852	
Public Amenities	Affordable Quality Services			36 469	40 998	48 243	53 296	12 434	12 434	77 375	77 967	79 812	
Waste Management	Affordable Quality Services			62 790	70 589	83 062	91 763	265 744	265 744	175 637	179 986	174 882	
Sport facilities and Development	Affordable Quality Services			24 533	27 581	32 454	35 854	33 324	33 324	18 145	18 267	18 441	
Local Economic Development	Develop and Grow George			3 535	3 974	4 676	5 165	504	504	8 736	8 948	9 080	
Tourism	Develop and Grow George			3 758	4 225	4 971	5 492	627	627	13 778	15 683	13 793	
Financial viability and management	Good Governance and Human Capital			3 364	3 781	4 449	4 916	327 872	327 872	125 006	155 906	196 858	
Revenue enhancement	Good Governance and Human Capital			–	–	–	–	533 831	533 831	69 224	72 619	76 178	
Credit Control	Good Governance and Human Capital			–	–	–	–	141	141	6 016	6 310	6 676	
Budget Formulation and control	Good Governance and Human Capital			–	–	–	–	2 127	2 127	7 842	8 259	8 655	
People Management and Empowerment	Good Governance and Human Capital			3 218	3 618	4 258	4 703	–	–	49 900	51 471	53 137	
Administrative Support	Good Governance and Human Capital			58 975	66 300	78 015	86 187	9 308	9 308	321 049	308 661	309 443	
Library Services	Affordable Quality Services			261	293	345	381	14 339	14 339	14 311	15 035	15 811	
Integrated Development Planning	Participative Partnerships			–	–	–	–	5	5	6 241	6 456	6 683	
Communication	Good Governance and Human Capital			1 056	1 187	1 397	1 543	6 012	6 012	30 375	31 353	32 438	
HIV/Aids	Safe, Clean and Green			–	–	–	–	–	–	280	280	281	
Social Development	Safe, Clean and Green			4 101	4 611	5 425	5 994	7 030	7 030	19 674	17 524	18 216	
Internal Audit and Risk Management	Good Governance and Human Capital			–	–	–	–	1 752	1 752	13 799	13 944	14 348	
Allocations to other priorities													
Total Expenditure				1	2 376 808	2 672 025	3 144 163	3 473 523	4 098 979	4 098 979	4 017 072	4 202 415	4 447 422

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

WC044 George - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	I/UDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands				74 943	57 104	210 189	181 842	180 787	190 787	169 033	206 004	273 483
Sanitation	Affordable Quality Services											
Water Services	Affordable Quality Services			21 824	16 630	61 213	52 865	301 958	301 958	132 874	196 329	159 513
Roads Streets, Storm water drainage and Sidewalks	Affordable Quality Services			203 813	155 299	571 653	494 532	480 492	490 492	212 443	102 815	96 294
Transport Planning & Traffic Engineering	Safe, Clean and Green			2 251	1 715	6 513	5 482	25	25	32 000	--	--
Electricity	Affordable Quality Services			69 105	52 656	193 834	167 676	73 686	73 686	122 074	151 900	156 800
Housing	Affordable Quality Services			8 734	6 665	24 497	21 193	1 170	1 170	10	10	--
Spatial Planning	Good Governance and Human Capital			319	243	895	775	9 122	9 122	8 140	8 184	17 800
Property Development	Affordable Quality Services			--	--	--	--	5 058	5 058	--	--	--
Public Safety and Law Enforcement	Affordable Quality Services			30 184	22 959	84 680	73 239	4 504	4 504	9 226	3 680	3 680
Road Transport	Affordable Quality Services			1 872	1 427	5 252	4 543	3 311	3 311	1 100	1 000	--
Environmental Health	Affordable Quality Services			1 070	819	3 015	2 608	11 500	11 500	26 304	24 344	22 044
Public Amenities	Affordable Quality Services			6 944	5 201	19 478	16 850	9 230	9 230	21 545	16 080	14 740
Waste Management	Affordable Quality Services			11 957	9 111	33 536	29 012	29 369	29 369	33 390	10 400	7 200
Sport facilities and Development	Affordable Quality Services			4 672	3 560	13 103	11 335	6 266	6 266	3 680	500	2 000
Local Economic Development	Develop and Grow George			673	513	1 888	1 633	1 200	1 200	1 680	1 800	3 500
Tourism	Develop and Grow George			716	545	2 007	1 736	373	373	1 000	--	--
Financial viability and management	Good Governance and Human Capital			640	488	1 756	1 554	886	886	10 170	7 400	7 490
Revenue enhancement	Good Governance and Human Capital			--	--	--	--	--	--	--	--	--
Credit Control	Good Governance and Human Capital			--	--	--	--	--	--	--	--	--
Budget Formulation and control	Good Governance and Human Capital			--	--	--	--	--	--	--	--	--
People Management and Empowerment	Good Governance and Human Capital			613	467	1 719	1 487	80	80	200	--	--
Administrative Support	Good Governance and Human Capital			11 230	8 557	31 498	27 240	24 696	24 696	11 309	3 789	3 789
Library Services	Affordable Quality Services			50	38	139	121	--	--	1 020	2 000	--
Integrated Development Planning	Participative Partnerships			--	--	--	--	--	--	--	--	--
Communication	Good Governance and Human Capital			201	153	564	488	178	178	199	195	--
HIV/Aids	Safe, Clean and Green			--	--	--	--	--	--	--	--	--
Social Development	Safe, Clean and Green			781	595	2 190	1 895	150	150	590	--	--
Internal Audit and Risk Management	Good Governance and Human Capital			--	--	--	--	73	73	65	50	--
Allocations to other priorities			3									
Total Capital Expenditure			1	453 598	344 865	1 289 441	1 098 183	1 184 114	1 184 114	797 151	826 244	788 293

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. I/UDF code must be used on Table SA-6
3. Balance of allocations not directly linked to an IDP strategic objective

WC044 George - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC044 George - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC044 George - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.3%	1.4%	1.5%	1.8%	2.2%	2.2%	2.2%	9.1%	10.7%	11.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.8%	1.4%	1.5%	1.8%	2.3%	2.3%	2.3%	9.4%	10.9%	11.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-184.7%	1948.7%	282.0%	0.0%	0.0%	0.0%	242.1%	138.1%	111.6%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	1.3	1.5	1.3	1.0	1.0	1.0	1.1	0.7	0.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.3	1.5	1.3	1.0	1.0	1.0	1.1	0.7	0.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	1.2	1.3	0.6	0.5	0.5	0.5	0.5	0.0	(0.4)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	533.0%	589.5%	526.2%	138.8%	111.6%	111.6%	111.6%	121.8%	122.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		532.1%	589.1%	525.3%	138.8%	111.6%	111.6%	111.6%	121.8%	122.1%	122.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.8%	11.8%	12.8%	32.7%	16.9%	16.9%	16.9%	22.4%	20.9%	19.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		3.2%	3.2%	2.9%	84.6%	94.9%	94.9%	94.9%	265.2%	-103.4%	-45.8%
Other Indicators											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kℓ)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.7%	22.7%	21.7%	22.5%	22.0%	22.0%	22.0%	22.9%	22.8%	22.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.9%	23.5%	22.2%	23.1%	22.6%	22.6%	23.7%	23.8%	23.7%	23.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.9%	6.7%	7.3%	6.4%	6.8%	6.8%	6.6%	6.6%	6.3%	6.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	8.8%	10.0%	8.8%	10.4%	10.4%	10.4%	13.7%	14.0%	15.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	102.6	48.7	49.5	49.5	12.7	11.0	11.1	11.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.8%	12.7%	15.3%	53.5%	24.9%	24.9%	24.9%	32.4%	29.6%	27.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	26.1	29.9	33.7	2.6	1.0	1.1	1.1	0.5	-	-

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

WC044 George - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23		2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	
Demographics												
Population	population growth estimated 1.3%	138	136	154	220	226	233	240	244	247	250	
Females aged 5 - 14	Stats SA - population growth estimated 3%	14	11	16	21	22	22	23	24	24	25	
Males aged 5 - 14	Stats SA - population growth estimated 3%	15	12	14	22	22	23	24	24	25	26	
Females aged 15 - 34	Stats SA - population growth estimated 3%	33	23	33	43	44	44	45	47	48	49	
Males aged 15 - 34	Stats SA - population growth estimated 3%	29	25	33	43	44	46	47	48	50	51	
Unemployment	George 2018 socio economic profile - Labour force X	-	-	-	9	10	10	10	10	11	11	
Monthly household income (no. of households)												
No income	Stats SA - population growth estimated 3% + MERO	5 096	6 037	6 979	9 379	9 961	9 661	9 950	10 249	10 556	10 873	
R1 - R1 600	Stats SA - population growth estimated 3% + MERO	14 241	12 762	11 284	15 169	15 624	19 000	19 571	20 016	20 776	21 388	
R1 601 - R2 200	Stats SA - population growth estimated 3% + MERO	7 270	9 077	10 884	14 624	15 063	27 788	28 772	29 888	30 471	31 338	
R2 201 - R6 400	Stats SA - population growth estimated 3% + MERO	5 962	7 883	9 562	13 683	13 467	13 467	14 287	14 716	15 146	15 576	
R6 401 - R12 800	Stats SA - population growth estimated 3% + MERO	4 176	5 555	6 993	9 398	9 680	11 937	12 295	12 664	13 044	13 438	
R12 801 - R25 600	Stats SA - population growth estimated 3% + MERO	2 086	3 739	5 394	7 249	7 467	8 112	8 553	8 606	8 884	9 130	
R25 601 - R51 200	Stats SA - population growth estimated 3% + MERO	516	1 905	3 296	4 436	4 593	5 772	5 945	6 124	6 307	6 496	
R51 201 - R102 400	Stats SA - population growth estimated 3% + MERO	171	535	895	1 205	1 242	1 537	1 585	1 631	1 680	1 730	
R102 401 - R204 800	Stats SA - population growth estimated 3% + MERO	122	179	253	327	336	182	187	193	199	205	
R204 801 - R409 600	Stats SA - population growth estimated 3% + MERO	59	105	156	202	208	29	46	48	49	51	
R409 601 - R819 200	Stats SA - population growth estimated 3% + MERO	-	-	-	-	-	29	30	31	32	33	
R819 201 - R819 200	Stats SA - population growth estimated 3% + MERO	-	-	-	-	-	27	28	29	30	30	
Poverty profiles (no. of households)												
<R2 600 per household per month		13	0	-	-	0.00	0.00	0.00	0.00	0.00	0.00	
Insert description		2	0	-	-	0.00	0.00	0.00	0.00	0.00	0.00	
Household/demographics (000)												
Number of people in municipal area	Stats SA - population growth estimated 1.8%	135 045	139 096	193 672	224	228	232	236	241	245	249	
Number of poor people in municipal area	IDP base ¹ 2016 anticipated 3% growth	-	-	62 722	11	13	73	75	77	-	78	
Number of households in municipal area	SDSP indigent basic services (Electricity)	-	-	-	20	20	20	20	21	21	21	
Definition of poor household (R per month)	Receive an income of not greater than a determined	-	-	-	4 000	4 000	4 000	6 000	6 000	6 000	6 000	
Housing statistics												
Formal		3	0	-	-	60 985	62 814	62 814	66 640	66 640	66 640	
Informal		0	-	-	-	11 040	11 371	11 371	12 064	12 064	12 064	
Total number of households												
Definites provided by municipality		4	0	-	-	72 025	74 185	74 185	78 703	78 703	78 703	
Definites provided by provincial		0	-	-	-	-	-	-	-	-	-	
Definites provided by private sector		5	0	-	-	-	-	-	-	-	-	
Total new housing definites												
Economic												
Inflation/Inflation outlook (CPIQ)		6	-	-	4.8%	5.3%	4.4%	4.3%	3.7%	3.3%	3.2%	
Interest rate - borrowing		-	-	-	9.5%	9.8%	9.7%	9.0%	9.5%	12.5%	12.5%	
Interest rate - investment		-	-	-	8.0%	9.1%	8.8%	8.0%	0.0%	0.0%	0.0%	
Remuneration increases		-	-	-	5.0%	5.4%	4.9%	5.0%	4.8%	4.8%	4.8%	
Consumption growth (electricity)		-	-	-	14.8%	14.8%	0.3%	3.3%	3.0%	1.3%	1.3%	
Consumption growth (water)		-	-	-	1.9%	3.6%	6.9%	6.5%	1.3%	1.3%	1.3%	
Collection rates												
Property rates/service charges		7	-	-	-	-	-	-	-	-	-	
Rental of facilities & equipment		-	-	-	95.0%	95.0%	92.4%	92.0%	95.0%	95.0%	96.0%	
Rental - external investments		-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest - debtors		-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenue from agency services		-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Total municipal services					2022/23			2023/24			2024/25			Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref.	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29									
Household service targets (000)																			
Water:																			
8	Piped water inside dwelling	46 435	47 628	49 263	50 249	50 249	50 249	51 757	53 309	54 909									
	Piped water inside yard (but not in dwelling)	21 008	21 638	22 267	22 733	22 733	22 733	23 415	24 118	24 941									
	Using public tap (at least min.service level)	3 898	4 015	4 135	4 218	4 218	4 218	4 345	4 475	4 609									
	Other water supply (at least min.service level)	71 341	73 481	75 685	77 201	77 201	77 201	79 517	81 903	84 360									
9	Minimum Service Level and Above sub-total	221	227	234	238	238	238	246	253	261									
	Using public tap (< min.service level)	379	390	402	410	410	410	422	435	448									
	Other water supply (< min.service level)	925	953	980	1 001	1 001	1 001	1 029	1 062	1 097									
	No water supply	1 525	1 570	1 617	1 649	1 649	1 649	1 699	1 750	1 802									
Below Minimum Service Level sub-total		72 866	75 051	77 303	78 850	78 850	78 850	81 216	83 652	86 162									
Total number of households																			
Sanitation/sewerage:																			
8	Flush toilet (connected to sewerage)	64 872	66 818	68 823	70 201	70 201	70 201	72 307	74 476	76 710									
	Flush toilet (with septic tank)	6 657	6 857	7 063	7 204	7 204	7 204	7 420	7 643	7 872									
	Chemical toilet	1 469	1 513	1 558	1 590	1 590	1 590	1 637	1 686	1 737									
	Pit toilet (ventilated)	5 734	5 906	6 083	6 205	6 205	6 205	6 391	6 583	6 780									
9	Other toilet provisions (< min.service level)	78 732	81 094	83 527	85 199	85 199	85 199	87 755	90 388	93 100									
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--									
	Bucket toilet	--	--	--	--	--	--	--	--	--									
	Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--									
No toilet provisions		--	--	--	--	--	--	--	--	--									
Below Minimum Service Level sub-total		78 732	81 094	83 527	85 199	85 199	85 199	87 755	90 388	93 100									
Total number of households																			
Energy:																			
8	Electricity (at least min.service level)	1 417	1 459	1 503	1 533	1 533	1 533	1 579	1 626	1 675									
	Electricity - prepaid (min.service level)	51 824	53 379	54 985	56 581	56 581	56 581	57 764	59 497	61 282									
	Minimum Service Level and Above sub-total	53 241	54 838	56 483	57 614	57 614	57 614	59 343	61 123	62 957									
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--									
9	Electricity - prepaid (< min.service level)	4 694	4 835	4 980	5 080	5 080	5 080	5 232	5 389	5 551									
	Other energy sources	4 694	4 835	4 980	5 080	5 080	5 080	5 232	5 389	5 551									
	Below Minimum Service Level sub-total	4 694	4 835	4 980	5 080	5 080	5 080	5 232	5 389	5 551									
	Total number of households																		
Refuse:																			
8	Removed at least once a week	72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021									
	Minimum Service Level and Above sub-total	72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021									
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--									
	Using communal refuse dump	--	--	--	--	--	--	--	--	--									
9	Using own refuse dump	--	--	--	--	--	--	--	--	--									
	Other rubbish disposal	--	--	--	--	--	--	--	--	--									
	No rubbish disposal	--	--	--	--	--	--	--	--	--									
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--									
Total number of households																			
		72 746	74 928	77 176	78 721	78 721	78 721	81 083	83 515	86 021									

Municipal in-house services					2022/23			2023/24			2024/25			Current Year 2025/26		
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		Number of HH receiving this type of FBS Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	-
Water	Ref	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	27 864 990	32 290 096	17 302 665	49 828 910	49 828 910	49 828 910	51 672 580	51 017 598	52 905 249	
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	37 056 659	39 871 018	32 755 053	59 457 150	59 457 150	59 457 150	61 657 048	63 938 359	66 304 078	
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	38 749 078	39 871 018	32 979 213	55 705 530	55 705 530	55 705 530	57 766 635	59 904 000	62 120 448	
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-

References
1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC044 George Supporting Table SA10 Funding measurement

2026/27 Medium Term Revenue & Expenditure Framework												
Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	7 246 648	9 743 266	11 160 665	867 927	347 958	347 958	347 958	181 783	(445 768)	(1 018 616)
Cash - investments at the year end less applications - R000	18(1)b	2	490 164	757 818	1 214 172	(201 776)	(366 048)	(366 048)	(366 048)	350 067	(228 746)	(779 613)
Cash year end/monthly employee/supplier payments	18(1)b	3	26.1	29.9	33.7	2.6	1.0	1.1	1.1	0.5	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	33 491	680 961	971 931	47 724	285 607	285 607	285 607	(16 219)	(5 324)	19 031
Service charge rev % change - macro CPI/D target exclusive	18(1)a(2)	5	N.A.	42.4%	7.9%	3.9%	(5.9%)	(6.0%)	(6.0%)	2.5%	2.4%	2.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	496.6%	448.1%	399.8%	116.8%	115.8%	115.8%	115.8%	118.1%	117.2%	116.1%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	4.4%	1.9%	5.6%	4.4%	4.4%	4.4%	4.4%	4.3%	4.2%	4.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	1.7%	0.0%	0.0%	0.0%	8.8%	10.1%	10.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	1.4%	76.1%	73.8%	0.0%	0.0%	0.0%	70.8%	58.0%	52.7%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	31.2%	43.0%	(1.6%)	117.6%	0.0%	0.0%	56.0%	5.2%	5.2%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	11.6%	21.6%	(99.9%)	137629.1%	0.0%	0.0%	(99.9%)	3.3%	3.2%
R&M % of Property Plant & Equipment	20(1)(v)	13	7.4%	5.2%	5.0%	3.9%	5.2%	5.2%	4.2%	4.1%	4.4%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	44.5%	11.2%	16.9%	14.7%	20.1%	20.1%	0.0%	9.3%	8.1%	7.5%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc/ total service charges (incl prop rates)	18(1)a		0.0%	48.4%	13.9%	9.9%	0.1%	0.0%	0.0%	8.5%	8.4%	8.4%
% inc/ Property Tax	18(1)a		0.0%	0.0%	7.9%	7.0%	0.5%	0.0%	0.0%	4.4%	10.0%	10.0%
% inc/ Service charges - Electricity	18(1)a		0.0%	18.5%	20.5%	13.4%	(1.2%)	0.0%	0.0%	13.5%	8.0%	8.0%
% inc/ Service charges - Water	18(1)a		0.0%	7.8%	(2.0%)	8.4%	3.2%	0.0%	0.0%	3.7%	8.0%	8.0%
% inc/ Service charges - Waste Water Management	18(1)a		0.0%	7.0%	14.3%	4.0%	1.8%	0.0%	0.0%	1.3%	8.0%	8.0%
% inc/ Service charges - Waste Management	18(1)a		0.0%	8.4%	13.8%	4.0%	2.1%	0.0%	0.0%	0.6%	8.0%	8.0%
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 296 512	1 924 654	2 191 594	2 408 530	2 411 092	2 411 092	2 411 092	2 616 397	2 836 447	3 075 176
Service charges	18(1)a		1 296 512	1 924 654	2 191 594	2 408 530	2 411 092	2 411 092	2 411 092	2 616 397	2 836 447	3 075 176
Property rates			-	443 330	478 380	511 915	514 539	514 539	514 539	536 928	590 621	649 683
Service charges - electricity revenue			785 777	931 087	1 122 369	1 272 286	1 257 049	1 257 049	1 257 049	1 426 829	1 540 976	1 664 254
Service charges - water revenue			211 953	228 474	223 808	242 591	250 330	250 330	250 330	259 592	280 360	302 788
Service charges - sanitation revenue			157 408	168 467	192 586	200 295	203 900	203 900	203 900	206 633	223 163	241 016
Service charges - refuse removal			141 374	153 296	174 450	181 444	185 273	185 273	185 273	186 415	201 328	217 434
Agency services			14 305	14 083	14 899	21 653	21 653	21 653	21 653	22 454	23 285	24 147
Capital expenditure excluding capital grant funding			380 882	383 571	454 024	763 913	797 359	797 359	797 359	691 478	774 545	115 973
Cash receipts from ratepayers	18(1)a		7 480 710	9 521 649	9 877 459	3 217 985	3 182 437	3 182 437	3 182 437	3 541 054	3 909 066	4 070 664
Ratepayer & Other revenue	18(1)a		1 506 398	2 124 817	2 470 422	2 755 772	2 748 823	2 748 823	2 748 823	2 997 944	3 249 168	3 506 139
Change in consumer debtors (current and non-current)			N/A	35 897	66 888	(87 000)	284 174	-	-	123 017	29 987	31 674
Operating and Capital Grant Revenue	18(1)a		993 222	1 243 424	1 658 013	884 613	1 191 634	1 191 634	1 191 634	862 696	804 858	814 316
Capital expenditure - total	20(1)(v)		578 961	905 442	1 317 886	907 018	1 164 114	1 164 114	1 164 114	797 151	826 244	768 393
Capital expenditure - renewal	20(1)(v)		257 585	101 678	222 474	133 684	234 509	234 509		73 900	67 100	57 848
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										-	-	-
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												

WC044 George - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	2017/07/01 2018-2023	2017/07/01 2018-2023	2017/07/01 2018-2023	2022/07/01 2023-2027			2023-2027		
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		-	-	-	-			-		
No. of properties	5	-	-	-	-	-	-	-	-	-
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions:		-	-	-	-	-	-	-	-	-
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	0	0	0	0			0		
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		-	-	-	-			-		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	6	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC044 George - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		1 824	783	9	42 841	2 275	53	159	950	2 572	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		In Process	In Process	In process	In process	In Process	–	In Process	In process	In process	–	–
No. of objections by rate-payers		In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
No. of appeals by rate-payers		In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
No. of appeals by rate-payers finalised		In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
No. of successful objections	5	In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
No. of successful objections > 10%	5	In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
Estimated no. of properties not valued		In process	In process	In process	In process	In process	–	In process	In process	In process	–	–
Years since last valuation (select)		5	5	5	5	5	–	5	5	5	5	5
Frequency of valuation (select)		5	5	5	5	5	–	5	5	5	5	5
Method of valuation used (select)		Market Value	Market Value	Market Value	Market Value	Market Value	–	Market Value	Market Value	Market Value	Land & Impr	Land & Impr
Base of valuation (select)		Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	–	Land & Impr	Land & Impr	Land	Land & Impr	Land & Impr
Phasing-in properties s21 (number)		–	–	–	–	–	0	–	–	–	–	–
Combination of rating types used? (Y/N)		No	No	No	No	No	–	No	No	No	No	No
Fiat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	–	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	–	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Rating:												
Average rate	3	0.013074	0.013074	0.013074	0.006538	0.001634	0.001634	0.013074	0.001634	0.013074	–	–
Rate revenue budget (R '000)		0	0	–	0	0	–	0	–	0	–	–
Rate revenue expected to collect (R'000)		0	0	–	0	0	–	0	–	0	–	–
Expected cash collection rate (%)	4	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	0.0%	0.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	0	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	0	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	0	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	0	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	0	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC044 George - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		1 927	798	9	43 153	2 333	53	152	998	3 061	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
No. of objections by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
No. of appeals by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
No. of appeals by rate-payers finalised		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
No. of successful objections	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
No. of successful objections > 10%	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
Estimated no. of properties not valued		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	-	-
Years since last valuation (select)		5	5	5	5	5	5	5	5	5	-	-
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	-	-
Method of valuation used (select)		Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	-	-
Base of valuation (select)		Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	0.013558	0.013558	0.013558	0.006780	0.001694	0.001694	0.013558	0.001694	0.013558	-	-
Rate revenue budget (R '000)		0	0	-	0	0	-	0	0	0	-	-
Rate revenue expected to collect (R'000)		0	0	-	0	0	-	0	0	0	-	-
Expected cash collection rate (%)	4	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	9700.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	0	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	0	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	0	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	0	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	0	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to **6 decimal places maximum**
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC044 George - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	0.0065	0.0068	0.0072	0.0076
Residential properties - vacant land			-	-	-	0.0131	0.0136	0.0144	0.0152
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	0.0016	0.0017	0.0018	0.0019
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	0.0131	0.0136	0.1437	0.0152
Business and commercial properties			-	-	-	0.0131	0.0136	0.1437	0.0152
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	0.0131	0.0136	0.1437	0.0152
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	0.0016	0.0017	0.0018	0.0019
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	45	46	48	50
Indigent rebate or exemption			-	-	-	6	6	6	6
Pensioners/social grants rebate or exemption			-	-	-	1	2	2	2
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs			-	-	-	-	-	-	-
Domestic			-	-	-	-	-	-	-
Basic charge/fixd fee (Rands/month)			-	-	-	262	272	288	305
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/kl)			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Waste water tariffs		-	-	-	-	-	-	-
Domestic		-	-	-	-	-	-	-
Basic charge/fixed fee (<i>Rands/month</i>)		-	-	-	331	343	363	384
Service point - vacant land (<i>Rands/month</i>)		-	-	-	295	306	324	343
Waste water - flat rate tariff (<i>c/kl</i>)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-

Volumetric charge - Block 4 (c/kI)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	182	188	199	211
Electricity tariffs			-	-	-	-	-	-	-
Domestic			-	-	-	-	-	-	-
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	626	649	688	729
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)			-	-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs			-	-	-	-	-	-	-
Domestic			-	-	-	-	-	-	-
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/ fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

WC044 George - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate						45	46	48	50
Indigent rebate or exemption						6	6	6	6
Pensioners/social grants rebate or exemption						1	2	2	2
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Water tariffs									
Basic charge/fixed fee (Rands/month)		(fill in thresholds)							
Service point - vacant land (Rands/month)		(fill in thresholds)				262	272	288	305
Water usage - flat rate tariff (c/kℓ)		(fill in thresholds)							
Water usage - life line tariff		(fill in thresholds)							
Water usage - Block 1 (c/kℓ)		(fill in thresholds)							
Water usage - Block 2 (c/kℓ)		(fill in thresholds)							
Water usage - Block 3 (c/kℓ)		(fill in thresholds)							
Water usage - Block 4 (c/kℓ)		(fill in thresholds)							
Other		(fill in thresholds)							
Waste water tariffs									
Basic charge/fixed fee (Rands/month)		(fill in structure)				331	343	363	384
Service point - vacant land (Rands/month)		(fill in structure)				295	306	324	343
Waste water - flat rate tariff (c/kℓ)		(fill in structure)							
Volumetric charge - Block 1 (c/kℓ)		(fill in structure)							
Volumetric charge - Block 2 (c/kℓ)		(fill in structure)							
Volumetric charge - Block 3 (c/kℓ)		(fill in structure)							
Volumetric charge - Block 4 (c/kℓ)		(fill in structure)							
Other		(fill in structure)				182	188	199	211
Electricity tariffs									
Basic charge/fixed fee (Rands/month)		(fill in thresholds)							
Service point - vacant land (Rands/month)		(fill in thresholds)				626	649	688	729
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste management tariffs									
Domestic						333	345	366	388
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

WC044 George - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1	-	-	-	-	-	-	-	-	-	-
Rates and services charges:		-	-	-	-	-	-	-	-	-	-
Property rates		469.17	472.55	500.92	528.49	528.49	528.49	-	548.05	575.45	621.49
Electricity: Basic levy		211.39	240.44	96.61	107.14	107.14	107.14	-	114.96	-	-
Electricity: Consumption		2 100.40	2 392.40	2 875.30	3 187.10	3 187.10	3 187.10	-	3 424.60	3 467.23	3 744.61
Water: Basic levy		111.00	139.11	147.46	156.30	156.30	156.30	-	162.09	178.30	196.13
Water: Consumption		578.06	600.62	636.64	674.84	674.84	674.84	-	699.82	769.80	846.78
Sanitation		271.88	296.35	314.15	331.43	331.43	331.43	-	343.69	374.62	408.34
Refuse removal		277.00	296.00	313.76	332.59	332.59	332.59	-	344.89	375.93	409.77
Other		-	-	-	-	-	-	-	-	-	-
sub-total		4 018.90	4 437.47	4 884.84	5 317.89	5 317.89	5 317.89	-	5 638.10	5 741.34	6 227.11
VAT on Services		532.46	594.74	657.59	718.41	718.41	718.41	-	763.51	774.88	840.84
Total large household bill:		4 551.36	5 032.21	5 542.43	6 036.30	6 036.30	6 036.30	-	6 401.61	6 516.22	7 067.96
% increase/-decrease		-	10.6%	10.1%	8.9%	-	-	-	6.1%	1.8%	8.5%
Monthly Account for Household - 'Affordable Range'	2	-	-	-	-	-	-	-	-	-	-
Rates and services charges:		-	-	-	-	-	-	-	-	-	-
Property rates		332.18	302.04	320.18	337.80	337.80	337.80	-	350.30	378.32	408.59
Electricity: Basic levy		211.39	240.44	96.61	107.14	107.14	107.14	-	114.96	-	-
Electricity: Consumption		1 050.20	1 196.20	1 525.85	1 692.87	1 692.87	1 692.87	-	1 819.40	1 733.62	1 872.31
Water: Basic levy		111.00	139.11	147.46	156.30	156.30	156.30	-	162.09	178.30	196.13
Water: Consumption		432.51	446.32	473.09	501.49	501.49	501.49	-	520.07	572.08	629.28
Sanitation		271.88	296.35	314.15	331.41	331.41	331.41	-	343.67	374.60	408.31
Refuse removal		277.00	296.00	313.76	332.59	332.59	332.59	-	344.89	375.93	409.77
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 686.16	2 916.46	3 191.10	3 459.59	3 459.59	3 459.59	-	3 655.38	3 612.85	3 924.39
VAT on Services		353.10	392.16	430.64	468.27	468.27	468.27	-	495.76	485.18	527.37
Total small household bill:		3 039.26	3 308.62	3 621.74	3 927.86	3 927.86	3 927.86	-	4 151.14	4 098.02	4 451.75
% increase/-decrease		-	8.9%	9.5%	8.5%	-	-	-	5.7%	(1.3%)	8.6%
Monthly Account for Household - 'Indigent'	3	-	-	-	-	-	-	-	-	-	-
Household receiving free basic services		-	-	-	-	-	-	-	-	-	-
Rates and services charges:		-	-	-	-	-	-	-	-	-	-
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC044 George - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

WC044 George - Supporting Table SA17 Borrowing

Borrowing - Categoricalised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		741 602	419 653	-	1 279 729	751 700	751 700	1 132 186	1 419 358	1 634 234
Development Bank of South Africa		-	-	-	-	(28 240)	(28 240)	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		741 602	419 653	-	1 279 729	723 460	723 460	1 132 186	1 419 358	1 634 234
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-	-
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	171	-	-	-	(171)	(177)	(182)
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		48 915	-	-	48 915	(13 151)	(13 151)	48 915	50 529	52 146
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		48 915	-	171	48 915	(13 151)	(13 151)	48 744	50 353	51 964
Government Loans										
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-

WC044 George - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		193 460	214 690	230 473	247 778	247 778	247 778	263 324	278 637	282 551
Expanded Public Works Programme Integrated Grant		1 990	3 241	1 647	2 677	2 677	2 677	2 312	–	–
Infrastructure Skills Development Grant		4 634	5 045	4 287	6 000	6 000	6 000	6 000	6 000	6 238
Local Government Financial Management Grant		1 721	1 771	1 800	1 900	1 900	1 900	2 000	2 100	2 200
Public Transport Network Grant		149 293	170 300	160 149	181 546	163 232	163 232	152 884	177 668	180 361
Total Monetary Allocations		351 098	395 047	398 357	439 901	421 587	421 587	426 520	464 405	471 350
Total Operating/National Government		351 098	395 047	398 357	439 901	421 587	421 587	426 520	464 405	471 350
Provincial Government										
Monetary Allocations										
Specify (Add grant description)		11 447	(793)	1 709	32 146	24 718	24 718	23 980	13 573	13 752
Specify (Add grant description)		271 455	275 676	295 611	292 184	330 028	330 028	293 672	265 626	267 131
Total Monetary Allocations		282 902	274 884	297 320	324 330	354 746	354 746	317 652	279 199	280 883
Total Operating/Provincial Government		282 902	274 884	297 320	324 330	354 746	354 746	317 652	279 199	280 883
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Local Government, Water and Related Service SETA		1 233	1 438	1 283	800	1 800	1 800	1 800	1 800	1 800
Total Monetary Allocations		1 233	1 438	1 283	800	1 800	1 800	1 800 000	1 800 000	1 800 000
Allocations in-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		1 233	1 438	1 283	800	1 800	1 800	1 800	1 800	1 800
Total Operating	5	635 233	671 369	696 960	765 031	778 133	778 133	745 972 000	745 403 999	754 033 000
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme Grant		37 931	5 752	–	3 700	3 700	3 700	4 018	5 226	4 370
Integrated Urban Development Grant		–	58 837	74 419	73 504	73 504	73 504	73 551	54 228	55 913
Neighbourhood Development Partnership Grant		–	4 980	4 514	7 500	7 500	7 500	5 430	–	–
Public Transport Network Grant		–	53 858	604 407	33 754	308 818	308 818	32 000	–	–
Total Monetary Allocations		37 931	123 427	683 340	118 458	393 522	393 522	114 999 000	59 454 000	60 283 000
Total Capital/National Government		37 931	123 427	683 340	118 458	393 522	393 522	114 999 000	59 454 000	60 283 000
Provincial Government										
Monetary Allocations										

WC044 George - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
<u>National Government</u>										
Monetary Allocations										
Equitable Share		19 338	29 360	27 583	39 799	39 799	39 799	60 367	61 945	63 882
Expanded Public Works Programme Integrated Grant		1 930	3 189	1 647	2 677	2 677	2 677	2 312	-	-
Infrastructure Skills Development Grant		4 624	4 945	4 233	5 995	5 865	5 865	5 975	5 975	5 975
Local Government Financial Management Grant		1 567	1 611	1 659	1 730	2 230	2 230	1 808	1 899	1 950
Public Transport Network Grant		150 397	170 330	159 187	181 546	161 160	161 160	152 887	177 689	180 383
Total Monetary Allocations		177 857	209 435	194 309	231 747	211 731	211 731	223 349	247 509	252 191
Total National Government		177 857	209 435	194 309	231 747	211 731	211 731	223 349	247 509	252 191
<u>Provincial Government</u>										
Monetary Allocations										
Specify (Add grant description)		170	666	310	1 298	1 370	1 370	445	445	445
Specify (Add grant description)		261 799	276 605	295 819	311 184	341 528	341 528	303 561	265 136	257 951
Total Monetary Allocations		261 969	277 271	296 129	312 482	342 898	342 898	304 006	265 581	258 396
Total Provincial Government		261 969	277 271	296 129	312 482	342 898	342 898	304 006	265 581	258 396
<u>District Municipalities</u>										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
<u>Other Grant Providers</u>										
Monetary Allocations										
Local Government, Water and Related Service SETA		751	649	416	800	1 800	1 800	1 800	1 800	1 800
Total Monetary Allocations		751	649	416	800	1 800	1 800	1 800 000	1 800 000	1 800 000
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		751	649	416	800	1 800	1 800	1 800 000	1 800 000	1 800 000
Total operating expenditure of Transfers and Grants		439 826	486 706	490 439	544 229	554 629	554 629	527 355	513 090	510 587
Capital										
<u>National Government</u>										
Monetary Allocations										
Integrated National Electrification Programme Grant		32 984	5 002	-	3 217	3 217	3 217	3 494	-	-
Integrated Urban Development Grant		-	51 163	65 956	63 917	63 917	63 917	63 957	47 155	48 620
Neighbourhood Development Partnership Grant		-	4 331	3 925	6 522	6 522	6 522	4 722	4 544	3 800
Public Transport Network Grant		62 571	53 858	283 087	68 754	276 250	276 250	32 000	-	-
Total Monetary Allocations		95 555	114 353	352 968	142 410	349 905	349 905	104 173	51 699	52 420
Total National Government		95 555	114 353	352 968	142 410	349 905	349 905	104 173	51 699	52 420
<u>Provincial Government</u>										
Monetary Allocations										
Specify (Add grant description)		-	-	-	-	-	-	891	-	-
Specify (Add grant description)		-	-	-	696	696	696	609	-	-
Total Monetary Allocations		-	-	-	696	696	696	1 500	-	-
Total Provincial Government		-	-	-	696	696	696	1 500	-	-
<u>District Municipalities</u>										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
<u>Other Grant Providers</u>										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		95 555	114 353	352 968	143 106	350 601	350 601	105 673	51 699	52 420
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		535 381	601 059	843 407	687 335	905 230	905 230	633 028	564 790	563 007

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC044 George - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		208 835	170 401	175 915	260 877	173 809	173 809	163 196	185 768	188 799
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		209 824	171 623	178 020	260 877	173 809	173 809	163 196	185 768	188 799
Conditions still to be met - transferred to liabilities		(988)	(1 222)	(2 104)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		0	–	–	–	–	–	–	–	–
Current year receipts		277 585	315 062	307 302	324 330	355 158	355 158	317 652	279 199	280 883
Conditions met - transferred to revenue		294 400	315 916	315 481	324 330	355 158	355 158	317 652	279 199	280 883
Conditions still to be met - transferred to liabilities		(16 815)	(855)	(8 179)	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	155	100	–	190	190	–	–	–
Conditions met - transferred to revenue		–	155	100	–	190	190	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		0	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	1 800	1 800	265 124	280 437	284 351
Conditions met - transferred to revenue		0	46	(100)	–	1 800	1 800	265 124	280 437	284 351
Conditions still to be met - transferred to liabilities		–	(46)	100	–	–	–	–	–	–
Total operating transfers and grants revenue		504 224	487 740	493 501	585 207	530 957	530 957	745 972	745 404	754 033
Total operating transfers and grants - CTBM	2	(17 803)	(2 122)	(10 183)	–	–	–	–	–	–
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		1 091 726	951 236	643 803	84 704	411 775	411 775	114 999	59 454	60 283
Conditions met - transferred to revenue		1 090 737	951 636	644 529	84 704	411 775	411 775	114 999	59 454	60 283
Conditions still to be met - transferred to liabilities		988	(400)	(726)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		16 795	1 285	460	1 124	1 124	1 124	1 725	–	–
Conditions met - transferred to revenue		17 050	1 285	460	1 124	1 124	1 124	1 725	–	–
Conditions still to be met - transferred to liabilities		(255)	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	(2 573)	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	2 573	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	(1 454)	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	1 454	–	–	–	–	–	–
Total capital transfers and grants revenue		1 107 787	952 920	640 962	85 828	412 899	412 899	116 724	59 454	60 283
Total capital transfers and grants - CTBM	2	734	(400)	3 301	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		1 612 010	1 440 660	1 134 462	671 035	943 856	943 856	862 696	804 858	814 316
TOTAL TRANSFERS AND GRANTS - CTBM		(17 070)	(2 522)	(6 882)	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

WC044 George - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3	– 43 498	– 83 784	– 98 317	– 100 855	– 110 762	– 110 762	– 110 762	– 99 375	– 103 638	– 108 774
Total Monetary Transfers To Other Organs Of State:		43 498	83 784	98 317	100 855	110 762	110 762	110 762	99 375	103 638	108 774
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions</i>		–	–	550	430	430	430	430	330	179	–
<i>Non-Profit Institutions</i>		–	–	203	200	200	200	200	742	700	700
<i>Private Enterprises</i>		–	–	–	–	–	–	–	–	–	–
<i>Public Corporations</i>		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	753	630	630	630	630	1 072	879	700
Monetary Transfers to Groups of Individuals											
<i>Households</i>		12	539	87	200	250	250	250	170	170	170
Total Monetary Transfers To Groups Of Individuals:		12	539	87	200	250	250	250	170	170	170
TOTAL Monetary TRANSFERS AND GRANTS	6	43 510	84 323	99 157	101 685	111 642	111 642	111 642	100 616	104 687	109 644
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions</i>		–	–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions</i>		–	–	–	–	–	–	–	–	–	–
<i>Private Enterprises</i>		–	–	–	–	–	–	–	–	–	–
<i>Public Corporations</i>		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
<i>Households</i>	5	–	–	4 017	4 085	5 576	5 576	5 576	5 657	5 761	5 861
Total In-Kind Grants To Groups Of Individuals:		–	–	4 017	4 085	5 576	5 576	5 576	5 657	5 761	5 861
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	4 017	4 085	5 576	5 576	5 576	5 657	5 761	5 861
TOTAL TRANSFERS AND GRANTS	6	43 510	84 323	103 174	105 770	117 218	117 218	117 218	106 273	110 447	115 504

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC044 George - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	C
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
Councillors (Political Office Bearers plus Other)	1	A	B	C	D
Allowances and Service Related Benefits					
Basic Salary		17 749	17 461	19 550	22 368
Cell phone Allowance		2 338	2 349	2 361	2 996
Housing Allowance		-	-	-	-
In-kind Benefits		-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-
Motor Vehicle Allowance		-	-	-	-
Office-bearer Allowance		-	-	-	-
Out of pocket Expenses		-	-	-	-
Travelling Allowance		4 930	5 231	5 175	6 626
Use of Personal Facilities		-	-	-	-
Total Allowances and Service Related Benefits		25 017	25 041	27 087	31 991
Social Contributions					
Medial Aid Benefits		271	215	236	267
Pension Fund Contributions		269	308	375	417
Total Social Contributions		540	523	611	685
Total Councillors		25 557	25 564	27 697	32 676
% increase	4		0.0%	8.3%	18.0%
Senior Managers of the Municipality	2				
Salaries and Allowances					
Basic Salary		8 505	9 421	6 165	14 882
Bonuses		522	972	1 074	-
Allowance					
Accommodation, Travel and Incidental		-	-	-	10
Cellular and Telephone	3	246	216	263	348
Housing Benefits	3	-	-	-	-
Non-pensionable	3	202	124	-	-
Travel or Motor Vehicle	3	489	632	571	512
Voluntary Work		-	-	-	-
Total Allowance		938	971	834	870
Service Related Benefits					
Acting	3	70	62	159	195
Bonus	3	-	-	-	-
Danger Allowance	3	-	-	-	-
Entertainment	3	-	-	-	-
Fire Brigade	3	-	-	-	-
In-kind Benefits	3	-	-	-	-
Leave Pay	3	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-
Long Service Award		-	-	-	-
Overtime		-	-	-	-
Scarcity	3	-	-	-	-
Standby Allowance	3	-	-	-	-
Tools Allowance	3	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-
Leave gratuity		-	-	-	-
Long Term Service Award		-	-	-	-
Total Service Related Benefits		70	62	159	195
Total Salaries and Allowances		10 034	11 426	8 231	15 946
Social Contributions					
Bargaining Council		1	1	1	46
Group Life Insurance		34	34	35	35
Medical		224	132	170	-
Pension		357	499	607	-
Unemployment Insurance		14	13	12	56
Total Social Contributions		629	679	825	136
Post-retirement Benefit	6				
Medical		-	-	-	-
Other Benefits		-	-	-	-
Pension		-	-	-	-
Total Post-retirement Benefit		-	-	-	-
Costs Capitalised to PPE		-	-	-	-
Sub Total - Senior Managers of Municipality		10 663	12 105	9 056	16 083
% increase	4		13.5%	(25.2%)	77.6%
Other Municipal Staff					
Salaries and Allowances					
Basic Salary		365 534	386 767	425 959	536 144
Bonuses		-	-	-	-
Allowance					
Accommodation, Travel and Incidental		544	739	743	1 513
Cellular and Telephone	3	1 697	1 754	2 260	2 619
Housing Benefits	3	2 365	2 331	2 313	4 083
Non-pensionable		2 201	-	-	-

Travel or Motor Vehicle	3	15 797	19 105	18 935	19 266
Voluntary Work		-	-	-	-
Total Allowance		22 604	23 930	24 251	27 481
Service Related Benefits					
Acting	3	1 869	2 118	2 384	2 867
Bonus	3	29 796	29 894	33 305	38 000
Danger Allowance	3	-	-	-	-
Entertainment	3	-	-	-	-
Fire Brigade		-	-	-	-
In-kind Benefits	3	-	-	-	-
Leave Pay	3	-	-	-	-
Lifeguard/Duty Squads		1 134	-	-	-
Long Service Award		-	-	-	-
Overtime		60 009	51 511	44 998	52 561
Scarcity	3	1 174	1 223	1 474	1 646
Standby Allowance	3	14 416	15 075	16 321	15 687
Tools Allowance	3	150	147	150	146
Uniform/Special/Protective Clothing	3	-	-	-	-
Leave gratuity		-	-	-	-
Long Term Service Award		-	-	-	-
Total Service Related Benefits		108 549	99 969	98 632	110 907
Total Salaries and Allowances		496 687	510 666	548 843	674 532
Social Contributions					
Bargaining Council		188	181	192	257
Group Life Insurance		10 327	10 960	10 770	11 918
Medical		25 503	27 968	29 441	48 000
Pension		65 509	67 261	73 275	85 618
Unemployment Insurance		3 096	3 179	3 464	3 517
Total Social Contributions		104 623	109 550	117 141	149 311
Post-retirement Benefit	6				
Medical		28 506	30 210	35 572	405
Other Benefits		-	-	-	-
Pension		190	180	-	13 280
Total Post-retirement Benefit		28 696	30 389	35 572	13 685
Costs Capitalised to PPE		-	-	-	-
Sub Total - Other Municipal Staff		630 007	650 605	701 556	837 529
% increase	4		3.3%	7.8%	19.4%
Total Parent Municipality		666 226	688 274	738 309	886 287
Board Members of Entities					
Salaries and Allowances					
Basic Salary		-	-	-	-
Bonuses		-	-	-	-
Allowance					
Accommodation, Travel and Incidental		-	-	-	-
Cellular and Telephone	3	-	-	-	-
Housing Benefits	3	-	-	-	-
Non-pensionable		-	-	-	-
Travel or Motor Vehicle	3	-	-	-	-
Voluntary Work		-	-	-	-
Total Allowance		-	-	-	-
Service Related Benefits					
Acting	3	-	-	-	-
Bonus	3	-	-	-	-
Danger Allowance	3	-	-	-	-
Entertainment	3	-	-	-	-
Fire Brigade		-	-	-	-
In-kind Benefits	3	-	-	-	-
Leave Pay	3	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-
Long Service Award		-	-	-	-
Overtime		-	-	-	-
Scarcity	3	-	-	-	-

urrent Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
E	F	G	H	I
23 369	23 369	24 725	26 057	27 460
2 616	2 616	2 721	2 830	2 943
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7	7	7	8	8
51	51	53	55	58
-	-	-	-	-
5 806	5 806	6 039	6 280	6 531
-	-	-	-	-
31 850	31 850	33 545	35 230	37 000
267	267	278	289	301
467	467	486	506	526
735	735	764	795	827
32 585	32 585	34 309	36 025	37 826
(0.3%)	-	5.3%	5.0%	5.0%
13 909	13 909	13 988	14 827	15 716
1 270	1 270	-	-	-
20	20	100	106	112
323	323	351	372	394
-	-	-	-	-
-	-	-	-	-
432	432	901	955	1 012
-	-	-	-	-
774	774	1 351	1 432	1 518
235	235	762	807	856
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
0	0	0	0	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	42	44	47
-	-	-	-	-
235	235	803	852	903
16 188	16 188	16 142	17 110	18 137
46	46	1	1	1
35	35	28	29	31
59	59	103	110	116
40	40	421	446	473
56	56	8	8	9
235	235	561	594	630
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	0	0	0
16 423	16 423	16 703	17 705	18 767
2.1%	-	1.7%	6.0%	6.0%
519 931	519 931	627 780	664 877	704 472
-	-	-	-	-
2 032	2 032	1 944	1 914	2 023
2 903	2 903	3 229	3 423	3 628
4 063	4 063	3 135	3 325	3 524
-	-	-	-	-

WC044 George - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		927 306	91 978	57 723	-	-	1 077 007
Chief Whip			717 506	32 760	280 311	-	-	1 030 577
Executive Mayor			993 190	-	436 748	-	-	1 429 938
Deputy Executive Mayor			799 261	31 200	329 607	-	-	1 160 068
Executive Committee			6 722 550	188 417	2 365 459	-	-	9 276 426
Total for all other councillors			12 956 071	403 250	4 883 028	-	-	18 242 349
Section 79 committee chairperson			1 609 431	16 640	466 991	-	-	2 093 062
Total Councillors	8	-	24 725 315	764 245	8 819 867			34 309 427
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 446 039	1 126	183 400	41 828	-	1 672 393
Chief Finance Officer			1 946 603	48 273	149 107	100 032	-	2 244 015
Designation			1 951 035	6 730	249 735	41 888	-	2 249 388
Designation			1 712 931	169 406	193 716	477 890	-	2 553 943
Designation			2 120 346	26 669	52 595	-	-	2 199 610
Designation			1 695 641	48 037	165 473	1	-	1 909 152
List of each official with packages >= senior manager								
Designation			1 629 587	181 961	179 751	91 012	-	2 082 311
Designation			1 485 405	78 612	177 148	-	-	1 741 165
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Designation			-	-	-	50 785	-	50 785
Designation			-	-	-	-	-	-
Designation			-	-	-	-	-	-
Total Senior Managers of the Municipality	8,10	-	13 987 587	560 814	1 350 925	803 436		16 702 762
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	38 712 902	1 325 059	10 170 792	803 436		51 012 189

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC044 George - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			55	55	55	55	55	55	55	55	55
Board Members of municipal entities		4	–	–	–	–	–	–	–	–	–
Municipal employees		5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers		3	7	7	7	7	7	7	7	7	7
Other Managers		7	–	–	–	–	–	–	–	–	–
Professionals			106	106	106	106	106	106	89	89	89
Finance			9	9	9	9	9	9	10	10	10
Spatial/town planning			19	19	19	19	19	19	18	18	18
Information Technology			2	2	2	2	2	2	2	2	2
Roads			1	1	1	1	1	1	2	2	2
Electricity			37	37	37	37	37	37	8	8	8
Water			3	3	3	3	3	3	3	3	3
Sanitation			1	1	1	1	1	1	1	1	1
Refuse			3	3	3	3	3	3	1	1	1
Other			31	31	31	31	31	31	44	44	44
Technicians			401	401	405	405	405	405	441	441	441
Finance			38	38	40	40	40	40	59	59	59
Spatial/town planning			25	25	25	25	25	25	23	23	23
Information Technology			3	3	3	3	3	3	4	4	4
Roads			34	34	34	34	34	34	24	24	24
Electricity			89	89	89	89	89	89	68	68	68
Water			73	73	73	73	73	73	78	78	78
Sanitation			39	39	39	39	39	39	21	21	21
Refuse			22	22	24	24	24	24	8	8	8
Other			78	78	78	78	78	78	156	156	156
Clerks (Clerical and administrative)			328	328	330	330	330	330	276	276	276
Service and sales workers			81	81	81	81	81	81	249	249	249
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			–	–	–	–	–	–	–	–	–
Plant and Machine Operators			164	164	166	166	166	166	168	168	168
Elementary Occupations			211	211	213	213	213	213	216	216	216
TOTAL PERSONNEL NUMBERS		9	1 353	1 353	1 363	1 363	1 363	1 363	1 501	1 501	1 501
% increase			–	–	–	0.7%	0.7%	–	10.1%	10.1%	10.1%
Total municipal employees headcount		6, 10	1 353	1 353	1 363	1 363	1 363	1 363	1 501	1 501	1 501
Finance personnel headcount		8, 10	125	125	127	127	127	127	268	268	268
Human Resources personnel headcount		8, 10	26	26	26	26	26	26	69	69	69

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

WC044 George - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		135 973	63 521	125 363	111 554	114 252	119 555	107 512	110 608	108 432	115 337	121 124	193 599	1 426 829	1 540 976	1 664 254
Service charges - Water		17 947	3 134	20 277	20 070	18 767	20 616	24 890	24 456	22 810	21 578	24 108	40 941	259 592	280 360	302 788
Service charges - Waste Water Management		16 146	16 499	16 210	16 743	16 260	17 218	17 274	17 345	18 266	18 639	18 257	17 776	206 633	223 163	241 016
Service charges - Waste Management		14 789	14 717	14 700	14 905	14 599	15 600	15 542	15 704	16 156	17 029	16 452	16 223	186 415	201 328	217 434
Sale of Goods and Rendering of Services		11 646	11 646	11 646	11 646	11 646	11 646	11 646	11 646	11 646	11 646	11 646	11 646	139 753	149 355	159 706
Agency services		2 371	888	1 499	2 371	1 230	1 871	1 767	2 727	1 871	1 133	1 517	3 209	22 454	23 285	24 147
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		388	2 704	2 917	2 017	2 930	3 456	1 561	3 115	1 723	2 317	3 714	5 343	32 187	33 378	34 612
Interest earned from Current and Non Current Assets		629	10 591	11 604	7 622	11 616	10 089	5 423	10 505	5 991	5 898	9 402	6 930	96 300	97 626	98 979
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		2 110	256	256	256	483	256	483	256	276	256	483	424	5 793	5 909	6 027
Licence and permits		72	72	72	72	72	72	72	72	72	72	72	72	864	881	899
Special rating levies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction Contract Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Development Charges		3 810	3 581	3 555	3 426	3 510	3 465	3 509	3 355	3 289	3 275	3 432	3 326	41 531	58 068	59 661
Operational Revenue		3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	40 545	41 356	42 183
Non-Exchange Revenue																
Property rates		69 776	41 905	42 085	42 030	41 956	42 124	42 325	43 160	43 168	42 418	43 047	42 934	536 928	590 621	649 683
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		980	1 017	951	930	1 145	1 106	1 378	1 196	1 321	1 606	2 254	88 027	101 912	105 683	109 593
Licences or permits		388	388	388	388	388	388	388	388	388	388	388	388	4 657	4 750	4 845
Transfer and subsidies - Operational		40 221	127 995	40 221	40 221	40 221	127 995	40 221	40 221	127 995	40 221	40 221	40 221	745 972	745 404	754 033
Interest		454	460	445	440	443	423	471	438	471	493	496	900	5 933	6 153	6 380
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		2 736	2 572	2 554	2 460	2 521	2 489	2 521	2 409	2 362	2 352	2 465	2 389	29 831	29 342	29 929
Gains on disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		323 814	305 327	298 121	280 528	285 416	381 748	280 362	290 980	369 616	288 036	302 456	477 726	3 884 129	4 137 637	4 406 171
Expenditure																
Employee related costs		68 665	68 665	68 665	68 665	108 017	68 665	68 665	68 665	68 665	68 665	68 665	94 807	889 475	944 177	1 000 755
Remuneration of councillors		2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	34 309	36 025	37 826
Bulk purchases - electricity		—	137 328	128 877	75 705	77 363	72 987	74 179	77 530	71 358	77 036	75 474	164 451	1 032 288	1 083 902	1 138 097
Inventory consumed		8 784	8 784	8 784	8 784	8 784	8 784	8 784	8 784	8 784	8 784	8 784	100 415	197 044	221 035	220 522
Debt impairment		—	—	—	—	—	—	—	—	—	—	—	112 899	112 899	118 544	124 471
Depreciation, amortisation and impairment		31 463	31 463	31 463	31 463	31 463	31 463	31 463	31 463	31 463	31 463	31 463	31 463	377 561	385 127	456 178
Interest, Dividends and Rent on Land		—	—	—	—	—	77 928	—	—	—	—	—	—	77 928	155 857	193 050
Contracted services		68 913	69 785	69 785	69 785	69 785	69 785	69 785	72 285	72 285	74 785	74 209	89 637	870 822	858 159	865 715
Transfers and subsidies		8 844	8 844	8 844	8 844	8 844	8 844	8 844	8 844	8 844	8 844	8 856	8 981	106 273	110 447	115 504
Irrecoverable debts written off		180	501	569	522	237	372	135	448	633	512	767	7 571	12 447	13 069	13 723
Operational costs		16 282	16 349	16 437	18 351	19 036	18 908	17 339	16 965	16 315	16 442	16 616	19 788	208 827	210 357	212 651
Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		—	—	—	—	—	—	—	—	—	—	—	19 269	19 269	28 523	38 035
Total Expenditure		205 990	344 578	336 283	284 978	326 388	360 596	282 054	287 843	281 207	289 390	287 694	730 070	4 017 072	4 202 415	4 447 422
Surplus/(Deficit)		117 824	(39 251)	(38 163)	(4 450)	(40 972)	21 152	(1 693)	3 137	88 409	(1 354)	14 762	(252 344)	(132 943)	(64 778)	(41 252)
Transfers and subsidies - capital (monetary allocations)		58	2 558	58	5 058	6 178	9 558	6 178	8 858	5 058	9 656	7 590	55 913	116 724	59 454	60 283
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC044 George - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services		457	457	457	457	457	457	457	457	457	457	457	457	5 482	5 350	5 419
Vote 3 - Community Services		17 444	38 903	17 927	17 895	17 822	39 950	18 434	18 948	40 059	20 068	19 853	20 002	287 306	302 731	322 013
Vote 4 - Civil Engineering Services		138 708	86 639	128 033	114 104	116 892	142 625	110 100	113 155	131 322	117 803	123 748	200 262	1 523 392	1 649 886	1 778 580
Vote 5 - Electrotechnical Services		7 070	8 182	5 215	5 215	5 442	8 182	5 442	5 215	8 202	7 668	6 845	6 958	79 636	57 333	42 261
Vote 6 - Financial Services		38 219	69 177	42 132	46 715	46 759	94 792	52 948	56 199	92 173	51 309	54 578	84 092	729 093	765 486	813 606
Vote 7 - Planning And Development		74 030	58 029	57 373	53 307	57 254	57 730	51 421	57 348	54 676	52 029	56 202	54 038	683 436	739 839	801 760
Vote 8 - Community Safety & Mobility		47 945	46 499	47 043	47 894	46 968	47 570	47 738	48 516	47 785	48 358	48 364	167 830	692 510	676 467	702 814
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		323 873	307 885	298 179	285 587	291 595	391 307	286 540	299 838	374 674	297 692	310 046	533 639	4 000 853	4 197 091	4 466 454
Expenditure by Vote to be appropriated																
Vote 1 - Office of the Municipal Manager		1 895	1 902	2 301	4 205	5 343	4 461	2 961	2 328	1 949	1 895	1 939	(5 101)	26 077	26 664	27 577
Vote 2 - Corporate Services		16 935	16 935	16 935	16 935	21 357	16 963	16 935	16 935	16 935	16 935	16 948	(10 265)	180 483	188 937	196 680
Vote 3 - Community Services		24 157	24 183	24 188	24 184	28 962	25 636	24 154	24 178	24 193	24 183	24 204	54 340	326 562	329 286	324 983
Vote 4 - Civil Engineering Services		16 957	154 355	145 919	92 736	98 828	100 455	91 127	94 545	88 414	94 065	92 558	202 265	1 272 224	1 330 721	1 393 467
Vote 5 - Electrotechnical Services		14 623	14 623	14 623	14 623	18 228	16 484	14 623	17 123	17 123	19 623	19 048	54 304	235 046	214 829	193 929
Vote 6 - Financial Services		45 534	45 683	45 715	45 693	54 564	78 130	45 513	45 659	45 745	45 688	45 807	230 648	774 378	879 619	1 006 737
Vote 7 - Planning And Development		22 260	22 396	22 103	22 102	28 151	53 562	22 240	22 574	22 348	22 499	22 690	58 423	341 349	350 632	387 391
Vote 8 - Community Safety & Mobility		63 629	64 501	64 501	64 501	70 957	64 904	64 501	64 501	64 501	64 501	64 501	145 456	860 954	881 727	916 658
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		205 990	344 578	336 283	284 978	326 388	360 596	282 054	287 843	281 207	289 390	287 694	730 070	4 017 072	4 202 415	4 447 422
Surplus/(Deficit) before assoc.		117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031

References
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC044 George - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		76 542	58 687	58 031	53 965	58 139	58 389	52 306	58 007	55 354	52 687	57 087	54 864	694 059	750 600	812 661
Executive and council		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Finance and administration		76 542	58 687	58 031	53 965	58 139	58 388	52 306	58 006	55 354	52 687	57 087	54 863	694 054	750 595	812 656
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		5 517	9 859	5 487	5 466	5 682	9 947	5 914	5 732	10 163	7 168	6 790	92 564	170 288	154 027	142 317
Community and social services		1 886	3 225	1 886	1 886	1 886	3 225	1 886	1 886	3 225	1 886	1 886	1 886	26 648	24 573	25 042
Sport and recreation		170	170	170	170	170	170	170	170	170	170	170	170	2 035	2 076	2 118
Public safety		459	496	430	408	624	585	857	675	800	2 110	1 732	87 506	96 683	99 188	102 848
Housing		2 985	5 952	2 985	2 985	2 985	5 952	2 985	2 985	5 952	2 985	2 985	2 985	44 726	27 991	12 105
Health		16	16	16	16	16	16	16	16	16	16	16	16	196	199	203
Economic and environmental services		49 597	48 114	48 725	49 597	48 456	49 097	48 993	49 953	49 097	50 812	50 146	84 010	626 600	602 421	634 475
Planning and development		1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	4 327	3 277	3 449	27 920	22 213	22 882
Road transport		47 538	46 055	46 665	47 538	46 396	47 038	46 933	47 893	47 038	46 300	46 684	80 376	596 454	577 978	609 356
Environmental protection		185	185	185	185	185	185	185	185	185	185	185	185	2 225	2 231	2 236
Trading services		192 170	191 179	185 890	176 512	179 272	273 827	179 281	186 100	260 014	186 979	195 978	302 155	2 509 357	2 689 483	2 876 429
Energy sources		138 708	86 639	128 033	114 104	116 892	142 625	110 100	113 155	131 322	117 803	123 748	200 262	1 523 392	1 649 886	1 778 580
Water management		20 171	27 335	23 549	27 858	28 143	52 109	33 628	36 519	48 907	30 549	33 819	63 489	426 076	438 072	456 069
Waste water management		17 816	41 609	18 350	18 626	18 384	42 451	19 088	19 447	43 033	20 528	20 527	20 372	300 233	324 555	345 982
Waste management		15 475	35 595	15 958	15 925	15 853	36 642	16 464	16 979	36 751	18 099	17 884	18 032	259 656	276 970	295 797
Other		46	46	46	46	46	46	46	46	46	46	46	46	550	561	572
Total Revenue - Functional		323 873	307 885	298 179	285 587	291 595	391 307	286 540	299 838	374 674	297 692	310 046	533 639	4 000 853	4 197 091	4 466 454
Expenditure - Functional																
Governance and administration		48 644	48 788	48 892	50 795	66 699	82 617	49 691	51 891	51 286	53 883	53 555	104 430	711 170	723 391	758 907
Executive and council		4 632	4 632	4 632	4 632	4 784	4 632	4 632	4 632	4 632	4 632	4 645	31 915	83 033	88 608	92 819
Finance and administration		42 829	42 965	42 671	42 670	57 617	74 236	42 809	43 143	42 917	43 068	43 259	62 399	580 582	604 093	651 326
Internal audit		1 183	1 190	1 589	3 492	4 299	3 749	2 249	4 116	3 736	6 183	5 651	10 117	47 554	30 690	14 762
Community and public safety		31 074	31 074	31 074	31 074	38 312	31 871	31 074	31 074	31 074	31 074	31 074	109 645	459 493	453 200	457 109
Community and social services		7 660	7 660	7 660	7 660	9 743	7 691	7 660	7 660	7 660	7 660	7 660	2 431	88 804	86 101	86 864
Sport and recreation		5 190	5 190	5 190	5 190	6 045	5 580	5 190	5 190	5 190	5 190	5 190	11 588	69 924	69 826	70 154
Public safety		8 746	8 746	8 746	8 746	12 160	9 041	8 746	8 746	8 746	8 746	8 746	84 516	184 433	191 742	199 467
Housing		8 684	8 684	8 684	8 684	9 406	8 765	8 684	8 684	8 684	8 684	8 684	10 316	106 642	95 492	90 516
Health		794	794	794	794	958	794	794	794	794	794	794	794	9 691	10 039	10 107
Economic and environmental services		55 564	56 435	56 435	56 435	59 785	58 220	56 435	56 435	56 435	56 435	56 435	70 646	695 696	734 367	790 831
Planning and development		4 747	4 747	4 747	4 747	7 012	6 528	4 747	4 747	4 747	4 747	4 747	12 631	68 897	70 254	72 242
Road transport		49 948	50 819	50 819	50 819	51 752	50 823	50 819	50 819	50 819	50 819	50 819	56 534	615 612	652 456	706 688
Environmental protection		868	868	868	868	1 022	869	868	868	868	868	868	1 481	11 187	11 657	11 901
Trading services		67 790	205 362	196 963	143 755	158 079	184 969	141 935	145 524	139 493	145 079	143 711	434 441	2 107 099	2 245 932	2 400 999
Energy sources		15 058	152 456	144 019	90 837	95 973	98 556	89 227	92 646	86 514	92 166	90 659	199 489	1 247 600	1 304 826	1 366 224
Water management		10 236	10 352	10 377	10 360	12 990	12 222	10 220	10 333	10 401	10 356	10 450	146 572	264 870	316 045	338 567
Waste water management		29 664	29 696	29 703	29 698	34 284	60 273	29 659	29 691	29 709	29 697	29 723	73 525	435 323	461 874	539 568
Waste management		12 833	12 858	12 863	12 859	14 832	13 918	12 829	12 854	12 868	12 859	12 879	14 855	159 305	163 187	156 641
Other		2 919	2 919	2 919	2 919	3 514	2 919	2 919	2 919	2 919	2 919	2 919	10 907	43 614	45 525	39 577
Total Expenditure - Functional		205 990	344 578	336 283	284 978	326 388	360 596	282 054	287 843	281 207	289 390	287 694	730 070	4 017 072	4 202 415	4 447 422
Surplus/(Deficit) before assoc.		117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	117 882	(36 693)	(38 105)	609	(34 794)	30 711	4 486	11 995	93 468	8 302	22 352	(196 431)	(16 219)	(5 324)	19 031

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

WC044 George - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

[illegible]

References

1. Table should be completed as either Multi-Year expenditure and

2. Total Capital Expenditure must reconcile to Budgeted Capital

WC044 George - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Finance and administration																
Internal audit																
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development																
Road transport																
Environmental protection																
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources																
Water management																
Waste water management																
Waste management																
Other																
Total Capital Expenditure - Functional	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funded by:																
National Government																
Provincial Government																
District Municipality																
Transfers and subsidies - capital (inter-entity allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing																
Internally generated funds																
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC044 George - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source															
Property rates	43 096	43 096	43 096	43 096	43 096	43 096	43 096	43 096	43 096	43 096	43 096	43 096	517 155	568 243	624 415
Service charges - electricity revenue	119 476	119 476	119 476	119 476	119 476	119 476	119 476	119 476	119 476	119 476	119 476	119 476	1 433 711	1 547 207	1 670 192
Service charges - water revenue	25 292	25 292	25 292	25 292	25 292	25 292	25 292	25 292	25 292	25 292	25 292	25 292	303 504	326 655	351 780
Service charges - sanitation revenue	19 492	19 492	19 492	19 492	19 492	19 492	19 492	19 492	19 492	19 492	19 492	19 492	233 905	252 031	271 767
Service charges - refuse revenue	17 869	17 869	17 869	17 869	17 869	17 869	17 869	17 869	17 869	17 869	17 869	17 869	214 432	230 782	248 670
Rental of facilities and equipment	555	555	555	555	555	555	555	555	555	555	555	555	6 662	6 795	6 931
Interest earned - external investments	8 025	8 025	8 025	8 025	8 025	8 025	8 025	8 025	8 025	8 025	8 025	8 025	96 300	97 626	98 979
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 129	8 129	8 129	8 129	8 129	8 129	8 129	8 129	8 129	8 129	8 129	8 129	97 552	101 160	104 902
Licences and permits	504	504	504	504	504	504	504	504	504	504	504	504	6 046	6 167	6 290
Agency services	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	25 822	26 778	27 769
Transfers and Subsidies - Operational	42 194	122 075	42 194	42 194	42 194	122 075	42 194	122 075	42 194	122 075	42 194	42 194	745 970	745 402	754 031
Other revenue	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	232 217	259 383	272 376
Cash Receipts by Source	306 136	386 017	306 136	306 136	306 136	386 017	306 136	306 136	386 017	306 136	306 136	306 136	3 913 277	4 168 229	4 438 102
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9 727	9 727	9 727	9 727	9 727	9 727	9 727	9 727	9 727	9 727	9 727	9 727	116 724	59 454	60 283
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	489 353	449 189	377 669
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	39 171	39 171	39 171	39 171	39 171	39 171	39 171	39 171	39 171	39 171	39 171	39 171	470 057	484 405	485 572
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	395 814	475 695	395 814	395 814	395 814	475 695	395 814	395 814	475 695	395 814	395 814	395 814	4 989 411	5 161 277	5 361 626
Cash Payments by Type															
Employee related costs	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(77 828)	(933 940)	(990 310)	(1 048 852)
Remuneration of councillors	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(2 859)	(34 309)	(36 025)	(37 826)
Finance charges	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(12 988)	(155 857)	(193 050)	(223 944)
Bulk purchases - Electricity	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(98 928)	(1 187 131)	(1 246 487)	(1 308 812)
Acquisition inventory - water and other inventory	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(30 415)	(364 977)	(397 682)	(402 398)
Contracted services	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(84 825)	(1 017 896)	(1 003 968)	(1 013 316)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	(27 983)	(27 983)	(27 983)	27 983	(27 983)	(27 983)	(27 983)	(27 983)	(27 983)	(27 983)	(27 983)	(27 983)	(335 790)	(341 733)	(349 429)
Cash Payments by Type	(335 825)	(335 825)	(335 825)	(279 860)	(335 825)	(335 825)	(335 825)	(335 825)	(335 825)	(335 825)	(335 825)	(335 825)	(4 029 900)	(4 209 256)	(4 384 577)
Other Cash Flows/Payments by Type															
Capital assets	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(76 394)	(916 724)	(950 180)	(883 652)
Retention (Capital)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(5 841)	(70 086)	(83 573)	(79 021)
Repayment of borrowing	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(17 586)	(211 034)	(255 962)	(274 718)
Other Cash Flows/Payments	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(22 756)	(273 076)	(294 324)	(317 240)
Total Cash Payments by Type	(458 402)	(458 402)	(458 402)	(402 437)	(458 402)	(458 402)	(458 402)	(412 889)	(458 402)	(458 402)	(458 402)	(458 401)	(5 500 820)	(5 793 294)	(5 939 208)
NET INCREASE/(DECREASE) IN CASH HELD	(62 588)	17 293	(62 588)	(6 623)	(62 588)	17 293	(62 588)	(17 075)	17 293	(62 588)	(62 588)	(62 587)	(511 409)	(632 017)	(577 582)
Cash/cash equivalents at the month/year begin:	693 192	(20 494)	7 689	43 199	35 774	53 228	39 795	44 452	87 559	47 200	58 326	157 054	693 192	186 249	(441 033)
Cash/cash equivalents at the month/year end:	630 604	(3 201)	(54 899)	36 577	(26 813)	70 521	(22 793)	27 377	104 852	(15 388)	(4 261)	94 468	181 783	(445 768)	(1 018 616)

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

WC044 George - NOT REQUIRED - municipality does not have entities

[illegible]

WC044 George - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Tsholo Consortium	Yrs	3	Provision of Accounting Services	30 June 2025	2 000
Debt Manager (Pty) Ltd	Yrs	3	Provider for Credit Control and Indigent Management Sys	30 June 2025	5 000
Tipp Focus Holdings (Pty) Ltd	Yrs	3	Provision of Information & Communication Technology (IC	11 May 2026	2 500
Cigicell (Pty) Ltd	Yrs	3	Service Provider to Manage Third Party Payments	30 June 2025	3 500
Fidelity Cash Solutions (Pty) Ltd	Yrs	3	Service Provider for the Transportation of Cash	31 March 2028	400
CAB Holdings (Pty) Ltd	Yrs	3	Printing of the Municipal Accounts, Newsletters and the di	31 March 2028	1 000
Londoloza Utility (Pty) Ltd	Yrs	3	Reading of Water and Electricity Meters and other Meter f	30 April 2027	3 000
Moore Consulting Southern Cape (Pty) Ltd	Yrs	3	Co-sourced internal audit service	30 June 2027	5 000
Electro-Cuts	Yrs	3	Supply of Prepayment Electricity Vending System & Servi	Undetermined	2 000
					Note the baove is

References

1. Total agreement period from commencement until end

2. Annual value

WC044 George - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1		1 200	750	500	500	500								3 450
Contract 2		-	500	1 000	1 100	1 200	1 250							
Contract 3		2 900	3 000	3 100	3 300	3 400	3 500	3 750	4 000	4 200	4 400	4 500	4 600	44 650
Contract 4		1 400	1 200	1 000	1 100	1 200	1 300	1 400	1 500	1 600	1 700	1 750	1 800	16 950
Total Operating Expenditure Implication		5 500	5 450	5 600	6 000	6 300	6 050	5 150	5 500	5 800	6 100	6 250	6 400	70 100
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		5 500	5 450	5 600	6 000	6 300	6 050	5 150	5 500	5 800	6 100	6 250	6 400	70 100
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC044 George - Supporting Table SAJ4a Capital expenditure on new assets by asset class

2004 George - Supporting Table 0304 Capital expenditure on new assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		71 690	403 481	435 358	340 605	311 663	311 663	210 628	342 487	321 576
Roads Infrastructure		6 135	13 207	25 171	9 196	20 514	20 514	16 000	15 000	10 000
Roads		4 097	7 472	13 959	7 696	7 834	7 834	14 500	15 000	10 000
Road Structures		1 248	4 130	11 212	1 500	12 680	12 680	1 500	-	-
Road Furniture		791	1 606	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		(20 395)	173	(24 178)	-	-	-	-	-	-
Drainage Collection		-	173	-	-	-	-	-	-	-
Storm water Conveyance		(20 395)	-	(24 178)	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		121 002	86 905	38 074	81 527	47 587	47 587	69 804	106 750	117 000
Power Plants		17 115	10 146	10 004	250	255	255	-	-	-
HV Substations		1 841	14 853	5 810	21 500	745	745	15 500	65 000	70 000
HV Switching Station		19 892	21 700	166	-	417	417	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		32 984	8 544	17 587	2 500	2 535	2 535	1 500	-	-
MV Switching Stations		2 998	5 936	3 540	5 000	3 185	3 185	1 000	3 000	5 500
MV Networks		-	(4 066)	493	11 517	3 244	3 244	7 800	1 500	500
LV Networks		46 172	29 792	473	32 260	16 216	16 216	30 704	24 200	27 500
Capital Spares		-	-	-	8 500	20 990	20 990	13 300	13 050	13 500
Water Supply Infrastructure		(46 041)	265 602	353 823	161 340	158 607	158 607	45 040	88 050	71 250
Dams and Weirs		132	4 336	47	-	-	-	-	-	-
Boreholes		-	-	-	1 500	3 500	3 500	8 000	20 000	20 000
Reservoirs	(150 419)	42 090	147 649	96 200	81 455	81 455	2 500	35 000	20 750	-
Pump Stations		407	79	46	9 470	8 200	8 200	100	100	-
Water Treatment Works		116 737	183 435	171 898	40 510	51 782	51 782	18 700	8 200	8 000
Bulk Mains		5 988	3 723	2 647	2 000	2 190	2 190	7 000	6 000	7 500
Distribution		25 479	31 939	31 536	11 660	11 479	11 479	8 740	18 750	15 000
Distribution Points	(44 364)	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		(557)	25 132	31 081	60 984	58 546	58 546	58 965	122 098	110 807
Pump Station		838	-	-	-	-	-	-	-	-
Reti-culation		14 170	18 296	26 329	53 184	50 168	50 168	45 965	26 098	16 457
Waste Water Treatment Works		17 110	6 835	2 485	6 300	6 985	6 985	8 000	95 500	94 350
Outfall Sewers		-	-	2 266	1 500	1 393	1 393	5 000	500	-
Toilet Facilities	(32 674)	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 969	-	1 539	3 000	6 302	6 302	9 000	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	1 539	3 000	502	502	4 000	-	-
Waste Processing Facilities		2 969	-	-	-	5 800	5 800	5 000	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	2 000
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	2 000
Information and Communication Infrastructure		8 576	12 462	9 849	24 558	20 107	20 107	11 819	10 589	10 519
Data Centres		6 446	11 627	8 273	23 558	19 807	19 807	10 719	8 889	9 069
Core Layers		2 130	835	1 576	1 000	300	300	1 100	1 700	1 450
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	7 650	11 620	38 895	4 696	2 757	2 757	11 450	4 650	4 000
Community Facilities	6 223	3 260	5 883	4 696	2 757	2 757	7 770	4 150	4 000
Halls	2 465	1 038	400	700	1 097	1 097	1 150	350	-
Centres	-	-	192	-	-	-	1 750	-	500
Critches	1 397	43	1 018	1 000	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	110	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	817	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	439	1 680	4 273	1 660	660	660	2 000	1 000	-
Police	-	-	-	-	-	-	1 000	1 000	-
Parks	-	499	-	56	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	200	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	1 280	1 000	1 000	1 670	1 800	3 500
Markets	-	-	-	-	-	-	-	-	-
Stalls	996	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 426	8 360	33 012	-	-	-	3 680	500	-
Indoor Facilities	-	1 268	-	-	-	-	-	-	-
Outdoor Facilities	1 426	7 092	33 012	-	-	-	3 480	500	-
Capital Spares	-	-	-	-	-	-	200	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	3 753	8 367	7 766	7 766	8 060	7 834	17 900
Revenue Generating	-	-	2 773	8 367	7 766	7 766	8 060	7 834	17 900
Improved Property	-	-	-	8 367	7 766	7 766	8 060	7 834	17 900
Unimproved Property	-	-	2 773	-	-	-	-	-	-
Non-revenue Generating	-	-	979	-	-	-	-	-	-
Improved Property	-	-	979	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	6 868	9 468	6 573	4 860	6 794	6 794	49 231	28 700	21 790
Operational Buildings	6 208	9 468	6 195	4 860	6 794	6 794	49 231	28 700	21 790
Municipal Offices	6 156	9 402	6 195	4 710	6 463	6 463	16 045	16 200	14 290
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	52	66	-	-	-	-	-	-	-
Stores	-	-	-	150	-	-	7 000	7 000	7 000
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	300	500	500
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	331	331	25 886	5 000	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	660	-	379	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	660	-	379	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	(3 016)	5 424	4 179	4 820	7 232	7 232	6 998	5 284	5 054
Computer Equipment	(3 016)	5 424	4 179	4 820	7 232	7 232	6 998	5 284	5 054
Furniture and Office Equipment	(7 465)	4 167	6 968	1 525	1 441	1 441	2 485	1 403	1 500
Furniture and Office Equipment	(7 465)	4 167	6 968	1 525	1 441	1 441	2 485	1 403	1 500
Machinery and Equipment	29 995	37 812	25 938	10 437	8 526	8 526	9 220	6 555	3 290
Machinery and Equipment	29 995	37 812	25 938	10 437	8 526	8 526	9 220	6 555	3 290
Transport Assets	47 494	41 086	37 768	40 255	38 130	38 130	66 741	20 450	12 600
Transport Assets	47 494	41 086	37 768	40 255	38 130	38 130	66 741	20 450	12 600
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	153 215	513 059	559 432	415 565	384 309	384 309	364 813	417 363

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital €

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		255 645	100 420	220 781	133 684	230 509	230 509	71 200	63 600	55 848
Roads Infrastructure		51 094	55 478	212 092	89 754	194 598	194 598	35 900	4 000	6 948
Roads		51 094	55 478	212 092	89 754	194 598	194 598	35 900	4 000	6 948
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(2 561)	-	(2 161)	18 650	6 328	6 328	17 700	7 100	6 400
Power Plants		-	-	-	250	8	8	-	-	-
HV Substations		-	-	-	750	-	-	500	600	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		153	-	111	4 000	3 934	3 934	14 000	5 000	5 000
MV Switching Stations		-	-	-	300	300	300	400	400	400
MV Networks		(2 704)	-	(2 272)	2 500	5	5	2 700	1 000	1 000
LV Networks		-	-	-	10 850	2 082	2 082	100	100	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		205 215	39 873	4 718	24 300	27 696	27 696	16 600	51 500	41 500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		(39 399)	691	(21 304)	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		244 615	39 183	26 022	24 300	27 696	27 696	16 600	51 500	41 500
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 887	4 864	6 132	980	1 886	1 886	1 000	1 000	1 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1 887	4 864	6 132	980	1 886	1 886	1 000	1 000	1 000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-				

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure.

WC044 George - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		125 061	101 726	124 908	113 510	140 797	140 797	120 768	122 092	132 248
Roads Infrastructure		56 482	47 049	61 009	44 664	51 729	51 729	38 183	38 594	47 638
Roads		53 467	45 130	58 192	40 974	47 535	47 535	33 568	33 854	42 767
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		3 015	1 919	2 817	3 690	4 194	4 194	4 615	4 741	4 871
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		6 117	5 240	4 784	5 023	2 869	2 869	3 969	4 042	4 118
Drainage Collection		6 117	5 240	4 784	5 023	2 869	2 869	3 969	4 042	4 118
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		16 098	12 542	17 498	18 660	20 681	20 681	21 563	22 070	22 595
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4 205	2 971	4 311	4 297	5 792	5 792	4 651	4 765	4 882
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		710	884	776	1 008	1 008	1 008	1 013	1 019	1 025
LV Networks		11 182	8 687	12 411	13 355	13 881	13 881	15 899	16 286	16 688
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26 195	22 406	26 368	28 270	38 278	38 278	33 532	33 874	34 228
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		4 296	4 595	8 553	7 583	10 171	10 171	8 846	8 859	8 873
Bulk Mains		21 899	17 811	17 816	20 687	28 107	28 107	24 686	25 014	25 355
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		20 169	14 489	15 250	16 893	27 240	27 240	23 520	23 512	23 669
Pump Station		532	162	33	665	565	565	890	755	781
Reticulation		5 316	6 183	4 955	5 349	10 635	10 635	9 754	9 826	9 900
Waste Water Treatment Works		14 321	8 143	10 261	10 879	16 039	16 039	12 876	12 931	12 988
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		4 723	8 151	9 509	9 862	9 479	9 479	11 150	10 700	10 774
Community Facilities		2 857	3 773	3 644	4 080	4 106	4 106	6 177	5 727	5 801
Halls		1 266	1 713	1 519	1 679	1 989	1 989	3 148	2 635	2 642
Centres		427	877	557	421	517	517	812	812	812
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		75	151	147	123	198	198	198	198	198
Cemeteries/Crematoria		43	5	9	13	13	13	13	13	13

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC044 George - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class	1									
Infrastructure		134 226	133 177	180 562	189 461	236 461	236 461	186 724	235 819	332 882
Roads Infrastructure		60 286	65 495	85 878	67 869	87 869	87 869	102 771	130 329	160 596
Roads		51 235	54 957	74 558	52 514	72 514	72 514	31 583	59 204	89 410
Road Structures		293	254	442	426	426	426	69 108	68 670	68 290
Road Furniture		8 757	10 283	10 878	14 930	14 930	14 930	2 079	2 456	2 896
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		7 676	8 398	11 263	9 452	9 452	9 452	9 479	11 274	22 735
Drainage Collection		6 573	7 329	10 161	8 351	8 351	8 351	8 302	10 092	21 551
Storm water Conveyance		1 103	1 070	1 102	1 100	1 100	1 100	1 176	1 182	1 184
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 876	23 030	31 043	45 184	50 184	50 184	16 070	15 421	14 985
Power Plants		2	1	1	-	-	-	-	-	-
HV Substations		1 283	1 643	2 906	1 670	1 670	1 670	1 977	1 328	893
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4 244	4 394	5 045	4 593	4 593	4 593	1 427	1 427	1 427
MV Switching Stations		1 674	1 796	2 155	1 930	1 930	1 930	1 162	1 162	1 162
MV Networks		352	353	354	370	370	370	109	109	109
LV Networks		13 320	14 843	20 583	36 621	41 621	41 621	11 394	11 394	11 394
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26 797	15 172	19 067	36 119	42 119	42 119	32 581	35 711	43 007
Dams and Weirs		123	-	-	126	126	126	8	311	421
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3 100	165	166	3 271	3 271	3 271	21 874	29 222	34 192
Pump Stations		3 114	236	314	3 269	3 269	3 269	379	4 095	5 403
Water Treatment Works		4 730	21	114	7 472	8 472	8 472	(2 097)	(14 445)	(21 173)
Bulk Mains		533	535	535	560	560	560	9	30	62
Distribution		14 232	11 429	13 313	18 538	23 538	23 538	12 408	16 496	24 102
Distribution Points		965	2 786	4 626	2 883	2 883	2 883	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		17 174	19 840	32 211	29 555	45 555	45 555	24 345	41 789	90 255
Pump Station		1 698	2 543	3 559	2 605	2 605	2 605	19 677	25 088	43 818
Reticulation		10 419	10 280	10 757	3 384	5 384	5 384	1 891	6 753	9 635
Waste Water Treatment Works		4 993	6 953	17 830	23 499	37 499	37 499	2 740	9 787	36 589
Outfall Sewers		64	64	64	67	67	67	37	160	213
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 418	1 242	1 101	1 282	1 282	1 282	1 479	1 295	1 304
Landfill Sites		1 018	758	541	775	775	775	1 283	1 098	1 098
Waste Transfer Stations		400	484	560	507	507	507	196	196	205
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		10 925	12 997	16 048	6 851	6 851	6 851	17 381	15 087	10 279
Community Facilities		3 814	3 701	4 574	4 730	4 730	4 730	11 856	9 802	5 620
Halls		1 247	1 894	2 275	2 119	2 119	2 119	1 924	1 502	158
Centres		95	95	95	171	171	171	718	357	360
Crèches		450	459	470	480	480	480	54	12	8
Clinics/Care Centres		118	117	116	122	122	122	3 054	2 780	1 148
Fire/Ambulance Stations		196	200	199	-	-	-	-	-	-
Testing Stations		29	54	54	57	57	57	53	53	53
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		75	97	102	102	102	102	167	50	50
Cemeteries/Crematoria		2	2	22	2	2	2	1 413	779	96

Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	918	103	245	964	964	964	794	793	793	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	135	130	132	139	139	139	1 377	1 235	1 238	
Markets	2	2	2	2	2	2	1 852	1 790	1 264	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	547	548	860	573	573	573	451	450	450	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	7 111	9 295	11 473	2 121	2 121	2 121	5 525	5 285	4 659	
Indoor Facilities	172	172	823	180	180	180	3 883	3 646	3 113	
Outdoor Facilities	6 940	9 123	10 650	1 940	1 940	1 940	1 643	1 640	1 546	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	162	162	162	170	170	170	159	159	159	
Revenue Generating	162	162	162	170	170	170	159	159	159	
Improved Property	162	162	162	170	170	170	159	159	159	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	5 634	6 298	12 184	-	-	-	72 688	66 051	58 948	
Operational Buildings	4 386	5 075	10 964	-	-	-	72 688	66 051	58 947	
Municipal Offices	4 358	5 047	10 936	-	-	-	72 007	65 392	58 449	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	23	23	23	-	-	-	680	658	497	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	1	1	1	-	-	-	1	1	1	
Training Centres	4	4	4	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	0	0	0	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1 248	1 223	1 219	-	-	-	0	0	0	
Staff Housing	14	14	14	-	-	-	0	0	0	
Social Housing	1 234	1 209	1 206	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	338	91	266	-	-	-	47 220	21 164	9 971	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	338	91	266	-	-	-	47 220	21 164	9 971	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	338	91	266	-	-	-	47 220	21 164	9 971	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	4 372	4 808	6 103	8 073	8 073	8 073	8 592	7 183	11 144	
Computer Equipment	4 372	4 808	6 103	8 073	8 073	8 073	8 592	7 183	11 144	
Furniture and Office Equipment	1 733	1 960	2 004	2 995	2 995	2 995	2 875	2 619	2 393	
Furniture and Office Equipment	1 733	1 960	2 004	2 995	2 995	2 995	2 875	2 619	2 393	
Machinery and Equipment	11 146	11 207	17 402	18 035	21 035	21 035	24 076	19 704	14 977	
Machinery and Equipment	11 146	11 207	17 402	18 035	21 035	21 035	24 076	19 704	14 977	
Transport Assets	19 634	46 089	48 299	40 543	40 543	40 543	17 846	17 342	15 425	
Transport Assets	19 634	46 089	48 299	40 543	40 543	40 543	17 846	17 342	15 425	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	188 171	216 787	283 029	266 128	316 128	316 128	377 561	385 127	456 178

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC044 George - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		192 390	283 068	528 584	328 583	505 250	505 250	327 619	320 931	309 716
Roads Infrastructure		56 305	108 316	239 098	52 290	227 150	227 150	97 192	15 000	21 400
Roads		56 305	107 026	227 634	51 070	212 991	212 991	85 592	2 500	2 500
Road Structures		-	-	4 106	1 200	3 720	3 720	11 600	12 500	18 900
Road Furniture		-	1 290	7 358	20	10 439	10 439	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		11 621	29 143	52 168	30 789	34 640	34 640	38 796	63 615	58 946
Drainage Collection		10 732	27 570	51 444	15 689	8 480	8 480	24 511	43 543	38 696
Storm water Conveyance		889	1 573	724	15 100	26 160	26 160	14 285	20 072	20 250
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 312	20 374	22 346	23 600	8 213	8 213	27 900	34 500	32 100
Power Plants		-	-	-	500	100	100	-	-	-
HV Substations		973	6 596	4 377	10 000	4 107	4 107	13 500	16 000	25 000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	200	200	1 500	10 000	-
MV Substations		-	-	-	2 000	1 149	1 149	3 800	2 000	-
MV Switching Stations		-	-	-	480	-	-	600	-	600
MV Networks		4 339	8 624	16 773	4 770	700	700	4 000	4 000	4 000
LV Networks		-	-	91	5 850	1 957	1 957	4 500	2 500	2 500
Capital Spares		-	5 154	1 106	-	-	-	-	-	-
Water Supply Infrastructure		54 638	68 341	98 133	47 110	73 667	73 667	53 814	41 499	41 983
Dams and Weirs		(49)	2 108	4 418	-	-	-	2 000	3 000	4 000
Boreholes		168	-	-	-	-	-	-	-	-
Reservoirs		1 565	1 884	696	490	-	-	500	500	-
Pump Stations		1 310	20 078	50 667	3 790	7 640	7 640	8 000	8 000	5 000
Water Treatment Works		43 704	23 071	18 845	400	257	257	-	-	-
Bulk Mains		-	-	6 346	-	-	-	-	-	-
Distribution		7 939	21 200	17 161	42 430	65 770	65 770	43 314	29 999	32 983
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		62 520	56 894	113 898	169 398	149 945	149 945	94 417	161 816	153 787
Pump Station		40 496	39 231	85 351	115 950	111 693	111 693	35 800	98 000	38 000
Reticulation		162	6 249	8 297	17 193	3 978	3 978	11 222	9 262	14 583
Waste Water Treatment Works		21 862	11 138	19 403	36 105	34 225	34 225	46 091	52 250	98 900
Outfall Sewers		-	-	-	-	-	-	1 304	2 304	2 304
Toilet Facilities		-	-	130	150	50	50	-	-	-
Capital Spares		-	276	717	-	-	-	-	-	-
Solid Waste Infrastructure		1 995	-	2 740	3 000	5 990	5 990	9 000	-	-
Landfill Sites		1 995	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	2 740	3 000	5 990	5 990	9 000	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	200	2 397	5 645	5 645	6 500	4 500	1 500
Data Centres		-	-	200	2 397	5 645	5 645	6 500	4 500	1 500
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3 481	3 034	5 115	9 251	10 148	10 148	11 950	7 980	3 000
Community Facilities		756	1 521	1 446	3 521	4 164	4 164	11 950	7 980	3 000
Halls		-	990	-	1 441	1 463	1 463	-	4 200	3 000
Centres		544	29	1 446	280	373	373	1 450	280	-
Crèches		213	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	1 000	2 000	-
Cemeteries/Crematoria		-	-	-	-	-	-	9 500	1 500	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	502	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	566	566	-	-	-
Nature Reserves		-	-	-	1 000	1 286	1 286	-	-	-
Public Ablution Facilities		-	-	-	500	263	263	-	-	-
Markets		-	-	-	300	200	200	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-

Capital Spares	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities	2 725	1 513	3 669	5 730	5 984	5 984	--	--	--
Indoor Facilities	--	--	--	750	--	--	--	--	--
Outdoor Facilities	2 725	1 513	3 669	4 980	5 984	5 984	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Heritage assets	--	--	--	--	--	--	--	--	--
Monuments	--	--	--	--	--	--	--	--	--
Historic Buildings	--	--	--	--	--	--	--	--	--
Works of Art	--	--	--	--	--	--	--	--	--
Conservation Areas	--	--	--	--	--	--	--	--	--
Other Heritage	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Other assets	(27 716)	4 597	2 282	19 935	29 899	29 899	18 850	12 500	10 100
Operational Buildings	(27 716)	4 597	2 282	19 935	29 899	29 899	18 850	12 500	10 100
Municipal Offices	(28 002)	11	2 282	9 925	5 933	5 933	7 750	9 500	10 100
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	287	3 181	--	--	--	--	--	--	--
Stores	--	--	--	--	--	--	--	--	--
Laboratories	--	--	--	--	--	--	--	--	--
Training Centres	--	--	--	--	--	--	--	--	--
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	--	1 405	--	10 010	23 966	23 966	11 100	3 000	--
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	--	--	--	--	--	--	--	--	--
Staff Housing	--	--	--	--	--	--	--	--	--
Social Housing	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--
Servitudes	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--
Water Rights	--	--	--	--	--	--	--	--	--
Effluent Licenses	--	--	--	--	--	--	--	--	--
Solid Waste Licenses	--	--	--	--	--	--	--	--	--
Computer Software and Applications	--	--	--	--	--	--	--	--	--
Load Settlement Software Applications	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--
Computer Equipment	--	--	--	--	--	--	20	20	20
Computer Equipment	--	--	--	--	--	--	20	20	20
Furniture and Office Equipment	5	5	--	--	--	--	--	--	--
Furniture and Office Equipment	5	5	--	--	--	--	--	--	--
Machinery and Equipment	--	--	--	--	--	--	--	--	--
Machinery and Equipment	--	--	--	--	--	--	--	--	--
Transport Assets	--	--	--	--	--	--	--	350	--
Transport Assets	--	--	--	--	--	--	--	350	--
Land	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	--	--	--	--	--	--	--	--	--
Zoological plants and animals	--	--	--	--	--	--	--	--	--
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	--	--	--	--	--	--	--	--	--
Zoological plants and animals	--	--	--	--	--	--	--	--	--
Total Capital Expenditure on upgrading of existing assets	1	168 161	290 705	535 981	357 769	545 297	545 297	358 439	341 781
Upgrading of Existing Assets as % of total capex		29.0%	32.1%	40.7%	39.4%	46.6%	46.8%	45.0%	41.4%
Upgrading of Existing Assets as % of deprecn"		89.4%	134.1%	189.4%	134.4%	172.5%	172.5%	94.9%	88.7%
References									

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

WC044 George - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Office of the Municipal Manager		119	50	–				
Vote 2 - Corporate Services		7 880	11 498	10 060				
Vote 3 - Community Services		53 290	18 060	14 100				
Vote 4 - Civil Engineering Services		514 450	594 949	529 270				
Vote 5 - Electrotechnical Services		122 074	151 900	156 800				
Vote 6 - Financial Services		18 789	10 789	11 059				
Vote 7 - Planning And Development		10 830	9 994	21 400				
Vote 8 - Community Safety & Mobility		69 720	29 004	25 704				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		797 151	826 244	768 393	–	–	–	–
Future operational costs by vote	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								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		797 151	826 244	768 393	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

[illegible]

[illegible]

WC044 George - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand												Previous target	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	year to complete	Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																	
List all capital projects grouped by Function																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Category	Item	Value	Unit	Notes
General Information	Project Name	Project A		
	Project ID	12345		
	Project Manager	John Doe		
	Project Start Date	2023-01-01		
	Project End Date	2023-12-31		
	Project Budget	1000000	USD	
	Project Status	In Progress		
	Project Location	New York		
	Project Description	Develop a new software application for project management.		
	Project Objectives	Complete development and deployment by end of year.		
Financial Data	Revenue	500000	USD	
	Costs	300000	USD	
	Profit	200000	USD	
	Revenue Growth	10%	%	
	Cost Reduction	5%	%	
	Profit Margin	20%	%	
	Revenue per Unit	100	USD	
	Cost per Unit	60	USD	
	Profit per Unit	40	USD	
	Revenue per Employee	50000	USD	
Operational Data	Production Volume	10000	Units	
	Production Cost	300000	USD	
	Production Efficiency	90%	%	
	Production Quality	95%	%	
	Production Time	100	Hours	
	Production Waste	5%	%	
	Production Inventory	1000	Units	
	Production Capacity	12000	Units	
	Production Demand	11000	Units	
	Production Supply	10500	Units	
Human Resources	Employee Count	50	Count	
	Employee Salary	100000	USD	
	Employee Turnover	10%	%	
	Employee Training	100	Hours	
	Employee Performance	85%	%	
	Employee Satisfaction	75%	%	
	Employee Retention	90%	%	
	Employee Recruitment	5	Count	
	Employee Development	10	Count	
	Employee Engagement	80%	%	
Marketing Data	Marketing Spend	50000	USD	
	Marketing ROI	150%	%	
	Marketing Lead Generation	1000	Count	
	Marketing Conversion Rate	5%	%	
	Marketing Customer Acquisition	50	Count	
	Marketing Brand Awareness	80%	%	
	Marketing Sales Volume	10000	Units	
	Marketing Customer Retention	90%	%	
	Marketing Customer Lifetime Value	1000	USD	
	Marketing Customer Satisfaction	85%	%	
Sales Data	Sales Volume	10000	Units	
	Sales Revenue	500000	USD	
	Sales Profit	200000	USD	
	Sales Growth	10%	%	
	Sales Margin	20%	%	
	Sales Customer Acquisition	50	Count	
	Sales Customer Retention	90%	%	
	Sales Customer Lifetime Value	1000	USD	
	Sales Customer Satisfaction	85%	%	
	Sales Customer Churn Rate	10%	%	

Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099
1990	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099
1991	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	
1992	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064																																					

Category	Item	Value	Unit	Notes
General Information	Project Name	Project A		
	Project ID	12345		
	Project Manager	John Doe		
	Project Start Date	2023-01-01		
	Project End Date	2023-12-31		
	Project Status	In Progress		
	Project Budget	\$1,000,000		
	Project Location	New York, NY		
	Project Description	Development of a new software application.		
	Project Objectives	Develop a new software application.		
Financial Data	Revenue	\$1,000,000		
	Cost	\$500,000		
	Profit	\$500,000		
	Revenue	\$1,000,000		
	Cost	\$500,000		
	Profit	\$500,000		
	Revenue	\$1,000,000		
	Cost	\$500,000		
	Profit	\$500,000		
	Revenue	\$1,000,000		
Operational Data	Production Volume	10,000		
	Production Cost	\$500,000		
	Production Time	100		
	Production Quality	95%		
	Production Efficiency	90%		
	Production Safety	98%		
	Production Reliability	99%		
	Production Flexibility	92%		
	Production Scalability	96%		
	Production Sustainability	94%		
Marketing Data	Marketing Spend	\$100,000		
	Marketing ROI	150%		
	Marketing Lead Generation	1,000		
	Marketing Conversion Rate	2%		
	Marketing Customer Acquisition	100		
	Marketing Brand Awareness	80%		
	Marketing Customer Satisfaction	90%		
	Marketing Customer Retention	95%		
	Marketing Customer Loyalty	98%		
	Marketing Customer Engagement	92%		
Human Resources Data	Employee Count	100		
	Employee Turnover	5%		
	Employee Satisfaction	85%		
	Employee Productivity	90%		
	Employee Training	100%		
	Employee Safety	98%		
	Employee Health	99%		
	Employee Diversity	92%		
	Employee Inclusion	96%		
	Employee Engagement	94%		
Environmental Data	Carbon Footprint	10,000		
	Water Usage	100,000		
	Waste Generation	1,000		
	Energy Consumption	10,000		
	Greenhouse Gas Emissions	10,000		
	Renewable Energy Usage	10%		
	Environmental Compliance	95%		
	Environmental Impact	90%		
	Environmental Sustainability	92%		
	Environmental Resilience	94%		

Project Information		Task Details		Status & Progress		Resource Allocation		Risk Assessment		Communication & Reporting	
Project ID	Project Name	Task ID	Task Name	Start Date	End Date	Progress %	Assigned To	Priority	Risk Level	Last Update	Next Action
P001	Project Alpha	T001	Task Alpha.1	2023-01-01	2023-01-15	100%	John Doe	High	Low	2023-01-15	Completed
P001	Project Alpha	T002	Task Alpha.2	2023-01-16	2023-01-30	80%	Jane Smith	Medium	Medium	2023-01-28	In Progress
P001	Project Alpha	T003	Task Alpha.3	2023-01-31	2023-02-15	50%	John Doe	Low	High	2023-02-01	In Progress
P001	Project Alpha	T004	Task Alpha.4	2023-02-16	2023-02-28	20%	Jane Smith	Low	Medium	2023-02-20	Planned
P001	Project Alpha	T005	Task Alpha.5	2023-02-29	2023-03-15	10%	John Doe	Low	Low	2023-03-01	Planned
P002	Project Beta	T006	Task Beta.1	2023-03-16	2023-03-30	90%	Jane Smith	High	Low	2023-03-28	In Progress
P002	Project Beta	T007	Task Beta.2	2023-03-31	2023-04-15	60%	John Doe	Medium	Medium	2023-04-01	In Progress
P002	Project Beta	T008	Task Beta.3	2023-04-16	2023-04-30	30%	Jane Smith	Low	High	2023-04-20	In Progress
P002	Project Beta	T009	Task Beta.4	2023-05-01	2023-05-15	10%	John Doe	Low	Medium	2023-05-05	Planned
P002	Project Beta	T010	Task Beta.5	2023-05-16	2023-05-30	5%	Jane Smith	Low	Low	2023-05-20	Planned
P003	Project Gamma	T011	Task Gamma.1	2023-05-31	2023-06-15	70%	John Doe	High	Medium	2023-06-01	In Progress
P003	Project Gamma	T012	Task Gamma.2	2023-06-16	2023-06-30	40%	Jane Smith	Medium	Medium	2023-06-20	In Progress
P003	Project Gamma	T013	Task Gamma.3	2023-07-01	2023-07-15	20%	John Doe	Low	High	2023-07-05	In Progress
P003	Project Gamma	T014	Task Gamma.4	2023-07-16	2023-07-30	10%	Jane Smith	Low	Medium	2023-07-20	Planned
P003	Project Gamma	T015	Task Gamma.5	2023-07-31	2023-08-15	5%	John Doe	Low	Low	2023-08-01	Planned

Category	Item	Value	Unit	Notes
General Information	Project Name	Project A		
	Project ID	12345		
	Project Manager	John Doe		
	Project Start Date	2023-01-01		
	Project End Date	2023-12-31		
	Project Budget	1000000	USD	
	Project Status	In Progress		
	Project Location	New York		
	Project Description	Develop a new software application for project management.		
	Project Objectives	Complete development and deployment by end of year.		
Financial Data	Revenue	500000	USD	
	Costs	300000	USD	
	Profit	200000	USD	
	Revenue Growth	10%	%	
	Cost Reduction	5%	%	
	Profit Margin	20%	%	
	Revenue per Unit	100	USD	
	Cost per Unit	60	USD	
	Profit per Unit	40	USD	
	Revenue per Employee	50000	USD	
Operational Data	Production Volume	10000	Units	
	Production Cost	600000	USD	
	Production Efficiency	85%	%	
	Production Quality	95%	%	
	Production Safety	100%	%	
	Production Sustainability	90%	%	
	Production Innovation	80%	%	
	Production Flexibility	75%	%	
	Production Scalability	90%	%	
	Production Reliability	95%	%	
Human Resources	Employee Count	50	Count	
	Employee Turnover	10%	%	
	Employee Satisfaction	85%	%	
	Employee Training	1000	Hours	
	Employee Performance	80%	%	
	Employee Diversity	90%	%	
	Employee Engagement	85%	%	
	Employee Retention	90%	%	
	Employee Recruitment	100	Count	
	Employee Compensation	1000000	USD	
Marketing Data	Marketing Spend	50000	USD	
	Marketing ROI	150%	%	
	Marketing Lead Generation	1000	Count	
	Marketing Conversion Rate	5%	%	
	Marketing Customer Acquisition	100	Count	
	Marketing Brand Awareness	80%	%	
	Marketing Social Media Engagement	10000	Count	
	Marketing Email Open Rate	20%	%	
	Marketing Website Conversion Rate	10%	%	
	Marketing Customer Lifetime Value	1000	USD	
Sales Data	Sales Volume	10000	Units	
	Sales Revenue	1000000	USD	
	Sales Profit	200000	USD	
	Sales Growth	10%	%	
	Sales Market Share	10%	%	
	Sales Customer Satisfaction	85%	%	
	Sales Customer Retention	90%	%	
	Sales Customer Acquisition	100	Count	
	Sales Customer Lifetime Value	1000	USD	
	Sales Customer Churn Rate	10%	%	
Customer Data	Customer Count	1000	Count	
	Customer Satisfaction	85%	%	
	Customer Retention	90%	%	
	Customer Acquisition	100	Count	
	Customer Lifetime Value	1000	USD	
	Customer Churn Rate	10%	%	
	Customer Feedback	1000	Count	
	Customer Complaints	100	Count	
	Customer Support Tickets	1000	Count	
	Customer Net Promoter Score	80%	%	
Supply Chain Data	Supplier Count	10	Count	
	Supplier Performance	85%	%	
	Supplier Lead Time	10	Days	
	Supplier Quality	95%	%	
	Supplier Sustainability	90%	%	
	Supplier Innovation	80%	%	
	Supplier Flexibility	75%	%	
	Supplier Scalability	90%	%	
	Supplier Reliability	95%	%	
	Supplier Risk	10%	%	
Logistics Data	Logistics Cost	100000	USD	
	Logistics Efficiency	85%	%	
	Logistics Quality	95%	%	
	Logistics Safety	100%	%	
	Logistics Sustainability	90%	%	
	Logistics Innovation	80%	%	
	Logistics Flexibility	75%	%	
	Logistics Scalability	90%	%	
	Logistics Reliability	95%	%	
	Logistics Risk	10%	%	
Technology Data	Technology Spend	50000	USD	
	Technology ROI	150%	%	
	Technology Lead Generation	1000	Count	
	Technology Conversion Rate	5%	%	
	Technology Customer Acquisition	100	Count	
	Technology Brand Awareness	80%	%	
	Technology Social Media Engagement	10000	Count	
	Technology Email Open Rate	20%	%	
	Technology Website Conversion Rate	10%	%	
	Technology Customer Lifetime Value	1000	USD	
Compliance Data	Compliance Cost	10000	USD	
	Compliance Efficiency	85%	%	
	Compliance Quality	95%	%	
	Compliance Safety	100%	%	
	Compliance Sustainability	90%	%	
	Compliance Innovation	80%	%	
	Compliance Flexibility	75%	%	
	Compliance Scalability	90%	%	

1. General Information		2. Financial Data		3. Operational Data		4. Environmental Data		5. Social Data		6. Governance Data		7. Risk Data		8. Compliance Data		9. Other Data	
1.1. Company Name		1.2. Company Address		1.3. Company Phone		1.4. Company Email		1.5. Company Website		1.6. Company Industry		1.7. Company Size		1.8. Company Type		1.9. Company Status	
2.1. Revenue		2.2. Profit		2.3. Expenses		2.4. Assets		2.5. Liabilities		2.6. Equity		2.7. Cash Flow		2.8. Debt		2.9. Dividends	
3.1. Production		3.2. Sales		3.3. Inventory		3.4. Logistics		3.5. Quality Control		3.6. Customer Satisfaction		3.7. Employee Satisfaction		3.8. Safety		3.9. Training	
4.1. Carbon Footprint		4.2. Water Usage		4.3. Waste Generation		4.4. Energy Consumption		4.5. Pollution		4.6. Biodiversity		4.7. Climate Change		4.8. Environmental Impact		4.9. Sustainability	
5.1. Diversity		5.2. Inclusion		5.3. Community Engagement		5.4. Philanthropy		5.5. Human Rights		5.6. Labor Practices		5.7. Supplier Relations		5.8. Customer Relations		5.9. Stakeholder Relations	
6.1. Board Composition		6.2. Executive Compensation		6.3. Board Meetings		6.4. Board Committees		6.5. Board Effectiveness		6.6. Board Diversity		6.7. Board Independence		6.8. Board Accountability		6.9. Board Transparency	
7.1. Risk Assessment		7.2. Risk Management		7.3. Risk Monitoring		7.4. Risk Reporting		7.5. Risk Mitigation		7.6. Risk Communication		7.7. Risk Culture		7.8. Risk Appetite		7.9. Risk Tolerance	
8.1. Regulatory Compliance		8.2. Industry Standards		8.3. Legal Requirements		8.4. Ethical Guidelines		8.5. Code of Conduct		8.6. Anti-Corruption		8.7. Data Privacy		8.8. Intellectual Property		8.9. Other Compliance	
9.1. Other Data		9.2. Other Data		9.3. Other Data		9.4. Other Data		9.5. Other Data		9.6. Other Data		9.7. Other Data		9.8. Other Data		9.9. Other Data	

General Information		Identification		Classification		Status		Location		Accession		Inventory		Remarks	
Name	Address	ID No.	Category	Sub-category	Priority	Current	Archived	Room	Shelf	Box	Drawer	Count	Unit	Notes	Comments
John Doe	123 Main St, New York, NY 10001	1001	Book	Fiction	High	Yes	No	101	A	1	1	1	1	1	1
Jane Smith	456 Elm St, Los Angeles, CA 90001	1002	Book	Non-fiction	Medium	Yes	No	102	B	2	2	2	2	2	2
Robert Johnson	789 Oak St, Chicago, IL 60601	1003	Book	History	Low	No	Yes	103	C	3	3	3	3	3	3
Mary White	101 Pine St, San Francisco, CA 94101	1004	Book	Science	High	Yes	No	104	D	4	4	4	4	4	4
David Brown	202 Cedar St, Boston, MA 02101	1005	Book	Art	Medium	No	Yes	105	E	5	5	5	5	5	5
Emily Green	303 Birch St, Seattle, WA 98101	1006	Book	Music	Low	Yes	No	106	F	6	6	6	6	6	6
Michael Black	404 Spruce St, Denver, CO 80201	1007	Book	Philosophy	High	No	Yes	107	G	7	7	7	7	7	7
Sarah Lee	505 Willow St, Portland, OR 97201	1008	Book	Religion	Medium	Yes	No	108	H	8	8	8	8	8	8
James Hall	606 Ash St, San Diego, CA 92101	1009	Book	Law	Low	No	Yes	109	I	9	9	9	9	9	9
Olivia King	707 Hickory St, Austin, TX 78701	1010	Book	Medicine	High	Yes	No	110	J	10	10	10	10	10	10
Benjamin Clark	808 Maple St, Minneapolis, MN 55401	1011	Book	Mathematics	Medium	No	Yes	111	K	11	11	11	11	11	11
Isabella Lewis	909 Poplar St, Philadelphia, PA 19101	1012	Book	Psychology	Low	Yes	No	112	L	12	12	12	12	12	12
William Walker	1010 Sycamore St, San Jose, CA 95101	1013	Book	Computer Science	High	No	Yes	113	M	13	13	13	13	13	13
Charlotte Young	1111 Chestnut St, New Orleans, LA 70111	1014	Book	Engineering	Medium	Yes	No	114	N	14	14	14	14	14	14
Thomas Anderson	1212 Walnut St, Salt Lake City, UT 84111	1015	Book	Architecture	Low	No	Yes	115	O	15	15	15	15	15	15
Ava Taylor	1313 Elm St, Honolulu, HI 96811	1016	Book	Environmental Science	High	Yes	No	116	P	16	16	16	16	16	16
Lucas Harris	1414 Oak St, Anchorage, AK 99511	1017	Book	Geography	Medium	No	Yes	117	Q	17	17	17	17	17	17
Mia Scott	1515 Pine St, Juneau, AK 99801	1018	Book	History	Low	Yes	No	118	R	18	18	18	18	18	18
Ethan Green	1616 Cedar St, Fairbanks, AK 99701	1019	Book	Science	High	No	Yes	119	S	19	19	19	19	19	19
Chloe Adams	1717 Birch St, Anchorage, AK 99501	1020	Book	Art	Medium	Yes	No	120	T	20	20	20	20	20	20
Isaac Baker	1818 Spruce St, Anchorage, AK 99501	1021	Book	Music	Low	No	Yes	121	U	21	21	21	21	21	21
Grace Nelson	1919 Willow St, Anchorage, AK 99501	1022	Book	Philosophy	High	Yes	No	122	V	22	22	22	22	22	22
Henry Miller	2020 Ash St, Anchorage, AK 99501	1023	Book	Religion	Medium	No	Yes	123	W	23	23	23	23	23	23
Abigail King	2121 Hickory St, Anchorage, AK 99501	1024	Book	Law	Low	Yes	No	124	X	24	24	24	24	24	24
Leo Clark	2222 Maple St, Anchorage, AK 99501	1025	Book	Medicine	High	No	Yes	125	Y	25	25	25	25	25	25
Leah Lewis	2323 Poplar St, Anchorage, AK 99501	1026	Book	Mathematics	Medium	Yes	No	126	Z						

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