

Quarterly Budget Monitoring Report July to September 2026

Table of Contents

Legislative framework 3
Report of the Executive Mayor 4
Recommendations 4
Part 1: Executive Summary 5
1.1 Consolidated performance 5
1.1.1 Operating Revenue by sources 6
1.1.2 Operating expenditure by type 9
1.1.3 Capital expenditure 12
Part 2: In-year budget statement tables 13
2.1.1 Table C1: Monthly budget Statement Summary 13
2.1.3 Table C3: Monthly Operating Budget Statement by municipal vote 15
2.1.4 Table C4: Monthly Operating Budget Statement by type 16
2.1.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding 17
2.1.6 Table C6: Monthly Budget Statement: Financial Position 18
2.1.7 Table C7: Monthly Budget Statement: Cash Flow 19
Supporting documentation 21
2.2.1 Table SC3: Debtors Age Analysis 21
2.2.2 Table SC4: Creditors Age Analysis 23
2.2.3 Table SC5: Investment Portfolio 24
2.2.4 Table SC6: Transfers and grants receipts 26
2.2.5 Table SC18: Transfers and grants receipts 27
2.2.5 Table SC19: Transfers and grants expenditure 28
2.2.7 Table SC22: Councillor and staff benefits 29
2.2.8 Overtime table per department 32
2.2.9 Deviations 37
2.2.10 Withdrawals from municipal bank account 38
2.2.11 Loans and Borrowings for 1st quarter 39
2.2.12 George Municipality: Charitable and Relief Fund 40
2.2.13 Cost Containment Report 41
QUALITY CERTIFICATE 42

Legislative framework

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

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

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.
28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

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

Report of the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit a report to the council within 30 days after the end of the first quarter of 2026/27, on the implementation of the budget and the financial state of affairs of the George Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality and is intended to inform and enable the council to fulfil its oversight responsibility.

EXECUTIVE MAYOR

Recommendations

(a) Council notes the contents of this report and supporting documentation for the 1st quarter of 2026/27 financial year.

(b) The directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.

Part 1: Executive Summary

1.1 Consolidated performance

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

Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 1st quarter of 2026/267

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

Rand Thousands	**Capital Expenditure '000**	**Operating Income '000**	**Operating Expenditure '000**
Original Budget	797 151	4 000 853	4 017 072
Adjustment Budget	925 190	4 006 653	4 017 072
Plan to Date (SDBIP)	168 779	929 936	886 809
Actual	73 849	813 990	705 081
Variance to SDBIP	-94 930	-115 946	-181 728
% Variance to SDBIP	-56.25%	-12%	-20%
% of Adjusted budget 2026/27	**8%**	**20%**	**18%**

Capital commitments amounted to R149 215 264 at the end of September 2026.

1.1.1 Operating Revenue by sources

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance to SDBIP
Property Rates	536 928 256	536 928 256	153 766 320	154 977 987	1 211 667	1%
Service Charges – Electricity	1 438 005 664	1 438 005 664	327 802 308	283 308 560	(44 493 748)	-14%
	Reason for variance: • Collections from Service Charges – Electricity is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Service Charges – Water	267 485 484	267 485 484	43 437 502	38 174 451	(5 263 051)	-12%
	Reason for variance: • Collections from Service Charges – Water is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Service Charges – Sewerage	211 036 945	211 036 945	50 016 488	54 525 719	4 509 231	9%
	Reason for variance: • Collections from Service Charges – Sewerage is higher than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Service Charges – Refuse Removal	192 771 444	192 771 444	45 881 043	51 102 194	5 221 151	11%
	Reason for variance: • Collections from Service Charges – Refuse Removal is higher than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Fines, Penalties and Forfeits	101 912 168	101 912 168	2 948 450	3 371 600	423 150	14%

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance to SDBIP
	Reason for variance: • Collections from fines, Penalties and Forfeits is higher than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Licences or permits	5 520 574	5 520 574	1 380 147	908 235	(471 912)	-34%
	Reason for variance: • Collections from licences or permits is lower than what was planned. This revenue will be reviewed and adjusted accordingly during the mid-year assessment					
Income for Agency Services	22 454 319	22 454 319	4 757 855	14 121 207	9 363 352	197%
	Reason for variance: • This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Rent of Facilities and Equipment	5 793 099	5 793 099	2 621 881	2 211 721	(410 160)	-16%
	Reason for variance: • This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Grants and Subsidies Received – Capital	116 724 000	122 524 000	2 674 999	8 674 984	5 999 985	224%
	Reason for variance: • Capital project expenditures exceeded budgeted amounts for grant-funded projects. Since the grant conditions were fulfilled, the corresponding grant revenue was recognised in the period.					
Grants and Subsidies Received – Operating	745 972 000	745 972 000	208 436 674	119 366 384	(89 070 290)	-43%
	Reason for variance: Operating project expenditures are behind planned projections for grant-funded projects. Only those grant conditions that were met, the corresponding grant revenue was recognised in the period.					

Revenue by Source	Original Budget	Adjustments Budget	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance to SDBIP
Interest Earned – External Investments	96 300 000	96 300 000	22 823 270	26 384 944	3 561 674	16%
Interest Earned – Outstanding Debtors	38 119 896	38 119 896	7 368 968	18 100 631	10 731 663	146%
	Reason for variance: • Higher interest income has been received. This revenue will be reviewed and adjusted accordingly during the midyear assessment.					
Other Revenue	63 363 624	63 363 624	15 840 909	11 837 090	(4 003 819)	-25%
GIPTN Fare Revenue	111 780 290	111 780 290	27 945 072	21 959 616	(5 985 456)	-21%
Sale of Erven	5 154 244	5 154 244	1 288 560	3 243	(1 285 317)	-100%
Development Charges	41 531 321	41 531 321	10 945 966	4 961 355	(5 984 611)	-55%
	Reason for variance: • This revenue will be reviewed and adjusted accordingly during the mid-year assessment.					
Gain on Disposal of PPE	-	-	-	-	-	No planned spend
Total Revenue	**4 000 853 328**	**4 006 653 328**	**929 936 412**	**813 989 924**	**(115 946 488)**	**-12%**

1.1.2 Operating expenditure by type

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure (SDBIP)	Actual Expenditure	Variance	% Variance to SDBIP
Employee Related Costs	889 474 760	890 771 319	206 209 281	193 655 814	(12 553 467)	-6%
	Reason for variance: • The underspending is attributed to budgeted posts that remain vacant and have not yet been filled.					
Remuneration of Councillors	34 309 427	34 309 430	8 577 363	7 960 644	(616 719)	-7%
Contracted Services	870 822 271	872 823 908	208 832 274	104 625 503	(104 206 771)	-50%
	Reason for variance: • R110.8 million is currently on order. • The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget					
Bulk Purchases	1 032 287 765	1 032 287 765	266 205 046	224 519 433	(41 685 613)	-16%
	Reason for variance: • The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget.					
Operating Leases	7 914 893	7 642 893	1 949 887	1 562 885	(387 002)	-20%
	Reason for variance: • The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget.					
Operational Cost	200 912 487	201 893 175	47 221 808	39 385 304	(7 836 504)	-17%
	Reason for variance:					

Expenditure by Type	Original Budget	Adjustments Budget	Planned Expenditure (SDBIP)	Actual Expenditure	Variance	% Variance to SDBIP
	• R7.08 million is currently on order • The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget.					
Depreciation and Amortisation	377 560 638	377 560 638	94 390 185	83 126 984	(11 263 202)	-12%
Impairment Loss	112 899 106	112 899 106	-	225 271	225 271	No planned spend
Other Losses	19 269 404	19 269 404	-	-	-	No planned spend
Irrecoverable Debt Written Off	12 446 941	12 446 941	1 249 176	10 892 730	9 643 554	772%
Transfers and Subsidies Paid	106 273 274	106 279 274	26 531 919	1 147 554	(25 384 365)	-96%
Inventory Consumed	197 044 465	193 031 640	25 641 587	37 978 431	12 336 844	48%
	Reason for variance: • R20.5 million is currently on order • The projected expenditure is not aligned to the actual expenditure. The SDBIP will be revised during the mid-year adjustments budget.					
Interest Expense	155 856 859	155 856 859	-	-	-	No planned spend
Total Expenditure	**4 017 072 290**	**4 017 072 352**	**886 808 526**	**705 080 553**	**(181 727 973)**	**-20%**

***** Contracted Services**

Contracted Services	Adjustments Budget	Actual to date	% Spent
Consultants and Professional Services	100 532 924	11 470 774	11%
Contractors	372 096 384	48 989 153	13%
Outsourced Services	400 194 600	44 165 577	11%
Total	**872 823 908**	**104 625 503**	**12%**

Consultants and Professional Services

The expenditure mainly consists of the following items:

- Civil – R3 290 094
- Collection – R2 168 313
- Legal Advice and Litigation – R2 303 446

Contractors

The expenditure mainly consists of the following items:

- Maintenance of buildings and facilities (Maintenance of council facilities) – R10 395 985
- Management of informal settlements– R1 917 045
- Maintenance of unspecified assets (Maintenance of service assets and transport assets) – R28 751 416

Outsourced Services

The expenditure mainly consists of the following items:

- Security services – R6 987 238
- Transport services – R29 069 474
- Refuse Removal – R2 690 622

1.1.3 Capital expenditure

Directorate	Original Budget	Adjusted Budget	Planned (SDBIP)	Actual	Variance	% Variance to SDBIP
Office of the Municipal Manager	118 500	118 500	-	29 382	(29 382)	No planned spend
Corporate Services	8 080 000	8 080 000	1 762 000	263 762	(1 498 138)	-85%
Civil Engineering Services	514 449 682	631 219 956	132 496 604	65 408 136	(67 088 468)	-51%
Electrotechnical Services	122 073 913	122 782 439	4 428 911	5 234 910	805 999	18%
Planning And Development	10 830 343	14 662 009	632 811	152 908	(479 903)	-76%
Community Safety & Mobility	69 720 304	70 304 257	9 499 615	795 904	(8 703 710)	-92%
Community Services	53 290 000	56 959 967	19 123 958	950 522	(18 173 436)	-95%
Financial Services	18 588 753	21 063 030	834 688	1 013 298	178 609	21%
Total Budget	**797 151 495**	**925 190 158**	**168 778 587**	**73 848 822**	**(94 929 765)**	**-56%**

Capital Commitments amount to R149 215 264

Part 2: In-year budget statement tables

2.1.1 Table C1: Monthly budget Statement Summary

WC044 George - Table C1 Monthly Budget Statement Summary - M03 September

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	516 204	536 928	536 928	42 790	154 978	153 766	1 212	1%	536 928
Service charges	1 923 083	2 079 469	2 079 469	175 114	422 416	459 275	(36 859)	-8%	2 079 469
Investment revenue	88 915	96 300	96 300	4 393	26 399	22 823	3 576	16%	96 300
Transfers and subsidies - Operational	744 761	745 972	745 972	49 563	119 366	208 437	(89 070)	(0)	745 972
Other own revenue	287 753	425 460	425 460	23 429	82 169	82 960	(791)	-1%	425 460
Total Revenue (excluding capital transfers and contributions)	**3 560 716**	**3 884 129**	**3 884 129**	**295 289**	**805 329**	**927 261**	**(121 932)**	**-13%**	**3 884 129**
Employee costs	760 205	889 475	890 771	67 734	193 656	206 186	(12 531)	-6%	890 771
Remuneration of Councillors	31 955	34 309	34 309	2 587	7 961	8 577	(617)	-7%	34 309
Depreciation, amortisation and impairment	292 567	377 561	377 561	28 902	83 127	94 390	(11 263)	-12%	377 561
Interest, Dividends and Rent on Land	140 673	155 857	155 857	–	–	–	–		155 857
Inventory consumed and bulk purchases	1 114 036	1 229 332	1 225 319	127 359	262 498	291 847	(29 349)	-10%	1 225 319
Transfers and subsidies	115 449	106 273	106 279	28	1 148	26 532	(25 384)	-96%	106 279
Other expenditure	1 243 429	1 224 265	1 226 975	65 748	156 692	259 269	(102 578)	-40%	1 226 975
Total Expenditure	**3 698 315**	**4 017 072**	**4 017 072**	**292 357**	**705 081**	**886 802**	**(181 721)**	**-20%**	**4 017 072**
Surplus/(Deficit)	**(137 599)**	**(132 943)**	**(132 943)**	**2 932**	**100 249**	**40 460**	**59 789**	**148%**	**(132 943)**
Transfers and subsidies - capital (monetary allocations)	395 378	116 724	122 524	7 357	8 675	2 675	6 000	224%	122 524
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**153%**	**(10 419)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**153%**	**(10 419)**
Capital expenditure & funds sources									
Capital expenditure	**107 216**	**797 151**	**925 190**	**30 307**	**73 849**	**204 754**	**(130 905)**	**-64%**	**925 190**
Capital transfers recognised	281	105 673	110 734	2 255	5 923	26 418	(20 495)	-78%	110 734
Borrowing	62 813	489 353	584 724	21 089	50 024	127 676	(77 652)	-61%	584 724
Internally generated funds	**44 121**	**202 125**	**229 732**	**6 963**	**17 902**	**50 660**	**(32 758)**	**-65%**	**229 732**
Total sources of capital funds	**107 216**	**797 151**	**925 190**	**30 307**	**73 849**	**204 754**	**(130 905)**	**-64%**	**925 190**
Financial position									
Total current assets	1 541 293	3 238 216	1 473 106		1 870 931				1 473 106
Total non current assets	6 569 621	6 703 049	6 831 088		6 517 065				6 831 088
Total current liabilities	777 590	1 250 649	1 407 778		983 602				1 407 778
Total non current liabilities	1 497 217	1 248 496	1 248 496		1 573 234				1 248 496
Community wealth/Equity	**5 813 786**	**5 625 901**	**5 637 501**		**5 701 881**				**5 637 501**
Cash flows									
Net cash from (used) operating	1 570 991	532 873	608 760	68 927	528 859	472 790	(56 069)	-12%	608 760
Net cash from (used) investing	1 163 035	(916 724)	(1 042 848)	(33 674)	(109 608)	(259 462)	(149 854)	58%	(1 042 848)
Net cash from (used) financing	86 016	278 319	278 319	672	337	69 580	69 243	100%	278 319
Cash/cash equivalents at the month/year end	**4 147 598**	**587 659**	**537 423**	**35 925**	**1 374 517**	**(559 348)**	**########**	**346%**	**537 423**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	179 793	47 535	34 645	25 249	26 491	25 696	23 761	436 290	799 460
Creditors Age Analysis									
Total Creditors	21 048	87	2	5 228	–	12	276	–	26 653

2.1.2 Table C2: Monthly Operating Budget Statement by standard classification

WC044 George - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**659 168**	**694 059**	**694 859**	**56 387**	**197 153**	**193 261**	3 892	2%	**694 859**
Executive and council		–	5	5	–	–	1	(1)	-100%	5
Finance and administration		659 168	694 054	694 854	56 387	197 153	193 260	3 894	2%	694 854
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**145 653**	**170 288**	**170 288**	**1 950**	**4 849**	**20 862**	(16 014)	-77%	**170 288**
Community and social services		18 285	26 648	26 648	707	1 049	6 997	(5 948)	-85%	26 648
Sport and recreation		1 721	2 035	2 035	159	282	509	(227)	-45%	2 035
Public safety		92 656	96 683	96 683	1 068	3 188	1 385	1 803	130%	96 683
Housing		32 972	44 726	44 726	16	329	11 923	(11 594)	-97%	44 726
Health		18	196	196	–	1	49	(48)	-98%	196
Economic and environmental services		**919 439**	**626 600**	**626 600**	**7 109**	**43 850**	**146 437**	(102 587)	-70%	**626 600**
Planning and development		16 424	27 920	27 920	1 741	4 408	5 623	(1 215)	-22%	27 920
Road transport		902 984	596 454	596 454	5 366	39 438	140 258	(100 820)	-72%	596 454
Environmental protection		32	2 225	2 225	1	4	556	(552)	-99%	2 225
Trading services		**2 270 065**	**2 509 357**	**2 514 357**	**237 200**	**568 152**	**569 239**	**(1 086)**	0%	**2 514 357**
Energy sources		1 306 295	1 523 392	1 523 392	81 412	313 933	353 380	(39 447)	-11%	1 523 392
Water management		400 074	426 076	431 076	56 251	79 865	71 055	8 810	12%	431 076
Waste water management		325 010	300 233	300 233	52 010	91 559	77 776	13 783	18%	300 233
Waste management		238 686	259 656	259 656	47 528	82 795	67 027	15 768	24%	259 656
Other	4	**(9 597)**	**550**	**550**	**–**	**–**	**137**	**(137)**	**-100%**	**550**
Total Revenue - Functional	2	**3 984 729**	**4 000 853**	**4 006 653**	**302 646**	**814 004**	**929 936**	**(115 932)**	**-12%**	**4 006 653**
Expenditure - Functional										
Governance and administration		**515 961**	**711 170**	**711 682**	**38 592**	**115 336**	**146 388**	(31 052)	-21%	**711 682**
Executive and council		34 393	83 033	83 033	5 793	13 672	13 897	(225)	-2%	83 033
Finance and administration		449 257	580 582	581 094	31 122	98 355	128 530	(30 175)	-23%	581 094
Internal audit		32 311	47 554	47 554	1 678	3 310	3 961	(652)	-16%	47 554
Community and public safety		**368 432**	**459 493**	**458 998**	**27 356**	**67 700**	**93 114**	(25 414)	-27%	**458 998**
Community and social services		54 428	88 804	88 215	5 850	16 115	22 869	(6 754)	-30%	88 215
Sport and recreation		61 682	69 924	70 624	5 971	14 525	15 694	(1 169)	-7%	70 624
Public safety		206 338	184 433	184 123	11 723	28 355	26 172	2 183	8%	184 123
Housing		38 355	106 642	106 646	3 063	7 123	26 052	(18 930)	-73%	106 646
Health		7 629	9 691	9 391	749	1 582	2 327	(745)	-32%	9 391
Economic and environmental services		**695 845**	**695 696**	**695 558**	**19 303**	**75 068**	**168 415**	(93 348)	-55%	**695 558**
Planning and development		62 907	68 897	69 099	4 802	13 312	14 278	(966)	-7%	69 099
Road transport		626 981	615 612	615 592	14 076	60 620	151 586	(90 966)	-60%	615 592
Environmental protection		5 957	11 187	10 867	425	1 136	2 551	(1 415)	-55%	10 867
Trading services		**2 101 761**	**2 107 099**	**2 107 088**	**205 149**	**440 851**	**470 113**	**(29 262)**	-6%	**2 107 088**
Energy sources		1 045 827	1 247 600	1 247 601	110 617	228 838	311 533	(82 694)	-27%	1 247 601
Water management		338 220	264 870	264 870	29 268	70 588	30 965	39 623	128%	264 870
Waste water management		496 773	435 323	435 323	39 981	96 807	89 063	7 744	9%	435 323
Waste management		220 941	159 305	159 293	25 283	44 617	38 552	6 065	16%	159 293
Other		**28 753**	**43 614**	**43 746**	**1 957**	**6 126**	**8 771**	**(2 645)**	**-30%**	**43 746**
Total Expenditure - Functional	3	**3 710 752**	**4 017 072**	**4 017 072**	**292 357**	**705 081**	**886 802**	**(181 721)**	**-20%**	**4 017 072**
Surplus/ (Deficit) for the year		**273 976**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**1.5252032**	**(10 419)**

2.1.3 Table C3: Monthly Operating Budget Statement by municipal vote

WC044 George - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		3 597	5 482	5 482	1 103	1 349	1 370	(21)	-1.6%	5 482
Vote 3 - Community Services		257 205	287 306	287 306	48 218	83 837	74 274	9 563	12.9%	287 306
Vote 4 - Civil Engineering Services		751 768	729 093	734 093	111 975	175 221	149 527	25 693	17.2%	734 093
Vote 5 - Electrotechnical Services		1 306 295	1 523 392	1 523 392	81 415	313 936	353 380	(39 444)	-11.2%	1 523 392
Vote 6 - Financial Services		656 642	683 436	684 236	51 646	192 272	189 432	2 841	1.5%	684 236
Vote 7 - Planning And Development		39 179	79 636	79 636	1 882	4 872	20 467	(15 595)	-76.2%	79 636
Vote 8 - Community Safety & Mobility		970 119	692 510	692 510	6 406	42 517	141 486	(98 969)	-69.9%	692 510
Total Revenue by Vote	2	**3 984 806**	**4 000 853**	**4 006 653**	**302 646**	**814 004**	**929 936**	**(115 932)**	**-12.5%**	**4 006 653**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		25 493	26 077	26 077	1 770	4 432	6 098	(1 666)	-27.3%	26 077
Vote 2 - Corporate Services		181 345	180 483	180 483	15 985	40 865	50 806	(9 941)	-19.6%	180 483
Vote 3 - Community Services		343 318	326 562	326 430	35 431	72 017	72 492	(475)	-0.7%	326 430
Vote 4 - Civil Engineering Services		895 761	774 378	774 378	73 012	178 082	136 931	41 150	30.1%	774 378
Vote 5 - Electrotechnical Services		1 072 828	1 272 224	1 272 224	112 321	234 267	317 230	(82 964)	-26.2%	1 272 224
Vote 6 - Financial Services		169 466	341 349	341 349	13 448	47 636	66 759	(19 123)	-28.6%	341 349
Vote 7 - Planning And Development		140 703	235 046	235 178	9 714	25 729	43 855	(18 125)	-41.3%	235 178
Vote 8 - Community Safety & Mobility		881 839	860 954	860 954	30 677	102 053	192 631	(90 578)	-47.0%	860 954
Total Expenditure by Vote	2	**3 710 752**	**4 017 072**	**4 017 072**	**292 357**	**705 081**	**886 802**	**(181 721)**	**-20.5%**	**4 017 072**
Surplus/ (Deficit) for the year	2	**274 053**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**152.5%**	**(10 419)**

Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The table below excludes revenue foregone arising from discounts and rebates associated with the tariff policy of the Municipality.

2.1.4 Table C4: Monthly Operating Budget Statement by type

WC044 George - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1 230 570	1 426 829	1 426 829	120 942	280 536	324 857	(44 321)	-14%	1 426 829
Service charges - Water		294 834	259 592	259 592	19 177	37 455	41 357	(3 902)	-9%	259 592
Service charges - Waste Water Management		211 433	206 633	206 633	17 883	53 323	48 856	4 468	9%	206 633
Service charges - Waste management		186 246	186 415	186 415	17 112	51 102	44 206	6 897	16%	186 415
Sale of Goods and Rendering of Services		118 101	139 753	139 753	8 499	26 549	34 938	(8 389)	-24%	139 753
Agency services		15 657	22 454	22 454	(1 555)	14 121	4 758	9 363	197%	22 454
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		45 386	32 187	32 187	6 818	16 188	6 010	10 178	169%	32 187
Interest from Current and Non Current Assets		88 915	96 300	96 300	4 393	26 399	22 823	3 576	16%	96 300
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		7 350	5 793	5 793	1 103	2 212	2 622	(410)	-16%	5 793
Licence and permits		3 802	864	864	53	279	216	63	29%	864
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	41 531	41 531	2 307	4 961	10 946			41 531
Operational Revenue		13 166	40 545	40 545	2 591	7 250	10 136	(2 886)	-28%	40 545
Non-Exchange Revenue								–		
Property rates		516 204	536 928	536 928	42 790	154 978	153 766	1 212	1%	536 928
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		95 306	101 912	101 912	1 077	3 372	2 948	423	14%	101 912
Licence and permits		278	4 657	4 657	111	630	1 164	(535)	-46%	4 657
Transfers and subsidies - Operational		744 761	745 972	745 972	49 563	119 366	208 437	(89 070)	-43%	745 972
Interest		4 577	5 933	5 933	827	1 913	1 359	554	41%	5 933
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		27 288	29 831	29 831	1 598	4 695	7 862	(3 168)	-40%	29 831
Gains on disposal of Fixed and Intangible Assets		2 536	–	–	–	–	–	–		–
Other Gains		(45 695)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**3 560 716**	**3 884 129**	**3 884 129**	**295 289**	**805 329**	**927 261**	**(121 932)**	**-13%**	**3 884 129**
Expenditure By Type										
Employee related costs		760 205	889 475	890 771	67 734	193 656	206 186	(12 531)	-6%	890 771
Remuneration of councillors		31 955	34 309	34 309	2 587	7 961	8 577	(617)	-7%	34 309
Bulk purchases - electricity		899 023	1 032 288	1 032 288	107 632	224 519	266 205	(41 686)	-16%	1 032 288
Inventory consumed		215 013	197 044	193 032	19 726	37 978	25 642	12 337	48%	193 032
Debt impairment		76 676	112 899	112 899	–	225	–	225	#DIV/0!	112 899
Depreciation, amortisation and impairment		292 567	377 561	377 561	28 902	83 127	94 390	(11 263)	-12%	377 561
Interest, Dividends and Rent on Land		140 673	155 857	155 857	–	–	–	–		155 857
Contracted services		825 158	870 822	872 824	42 581	104 626	208 832	(104 207)	-50%	872 824
Transfers and subsidies		115 449	106 273	106 279	28	1 148	26 532	(25 384)	-96%	106 279
Irrecoverable debts written off		113 943	12 447	12 447	9 040	10 893	1 249	9 644	772%	12 447
Operational costs		179 687	208 827	209 536	14 128	40 948	49 188	(8 240)	-17%	209 536
Disposal of Fixed and Intangible Assets		1 421	–	–	–	–	–	–		–
Other Losses		46 544	19 269	19 269	–	–	–	–		19 269
Total Expenditure		**3 698 315**	**4 017 072**	**4 017 072**	**292 357**	**705 081**	**886 802**	**(181 721)**	**-20%**	**4 017 072**
Surplus/(Deficit)		**(137 599)**	**(132 943)**	**(132 943)**	**2 932**	**100 249**	**40 460**	**59 789**	**0**	**(132 943)**
Transfers and subsidies - capital (monetary		395 378	116 724	122 524	7 357	8 675	2 675	6 000	**0**	122 524
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &		**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**0**	**(10 419)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**0**	**(10 419)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	65 789	0	**(10 419)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**257 779**	**(16 219)**	**(10 419)**	**10 289**	**108 924**	**43 135**	**65 789**	**0**	**(10 419)**

2.1.5 Table C5: Monthly Capital Budget Statement by municipal vote, standard classification and funding

WC044 George - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		105	119	119	29	29	28	1	4%	119
Vote 2 - Corporate Services		6 045	7 880	7 880	5	264	1 970	(1 706)	-87%	7 880
Vote 3 - Community Services		20 354	53 290	56 960	552	951	13 323	(12 372)	-93%	56 960
Vote 4 - Civil Engineering Services		49 110	514 450	631 220	27 737	65 408	133 942	(68 534)	-51%	631 220
Vote 5 - Electrotechnical Services		13 396	122 074	122 782	564	5 235	30 518	(25 284)	-83%	122 782
Vote 6 - Financial Services		2 431	18 789	21 263	655	1 013	4 744	(3 731)	-79%	21 263
Vote 7 - Planning And Development		2 555	10 830	14 662	145	153	2 753	(2 600)	-94%	14 662
Vote 8 - Community Safety & Mobility		13 221	69 720	70 304	621	796	17 476	(16 680)	-95%	70 304
Total Capital Expenditure		**107 216**	**797 151**	**925 190**	**30 307**	**73 849**	**204 754**	**(130 905)**	**-64%**	**925 190**
Capital Expenditure - Functional Classification										
Governance and administration		**15 251**	**32 022**	**37 442**	**832**	**1 225**	**8 067**	(6 842)	-85%	**37 442**
Executive and council		6	15	15	–	–	4	(4)	-100%	15
Finance and administration		15 175	31 937	37 357	828	1 221	8 047	(6 826)	-85%	37 357
Internal audit		70	70	70	4	4	16	(12)	-74%	70
Community and public safety		**13 973**	**58 435**	**59 905**	**777**	**1 190**	**14 639**	(13 449)	-92%	**59 905**
Community and social services		1 557	18 995	19 655	156	394	4 749	(4 354)	-92%	19 655
Sport and recreation		1 165	3 980	4 271	–	–	989	(989)	-100%	4 271
Public safety		10 294	35 410	35 899	621	796	8 889	(8 093)	-91%	35 899
Housing		958	50	80	–	–	12	(12)	-100%	80
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**11 750**	**254 364**	**281 372**	**9 605**	**28 125**	**63 836**	(35 711)	-56%	**281 372**
Planning and development		478	9 820	11 200	102	110	2 700	(2 590)	-96%	11 200
Road transport		11 272	244 543	270 172	9 503	28 015	61 136	(33 121)	-54%	270 172
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**66 242**	**451 330**	**545 098**	**19 093**	**43 309**	**118 162**	(74 853)	-63%	**545 098**
Energy sources		13 396	122 074	122 782	564	5 235	30 518	(25 284)	-83%	122 782
Water management		123	126 974	163 758	10 655	19 915	34 104	(14 189)	-42%	163 758
Waste water management		36 433	169 033	222 951	7 479	17 372	45 227	(27 854)	-62%	222 951
Waste management		16 291	33 250	35 607	395	786	8 313	(7 526)	-91%	35 607
Other		–	1 000	1 373	–	–	50	(50)	-100%	1 373
Total Capital Expenditure - Functional Classification	3	**107 216**	**797 151**	**925 190**	**30 307**	**73 849**	**204 754**	**(130 905)**	**-64%**	**925 190**
Funded by:										
National Government		–	104 173	108 521	2 255	5 923	26 043	(20 120)	-77%	108 521
Provincial Government		281	1 500	2 213	–	–	375	(375)	-100%	2 213
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**281**	**105 673**	**110 734**	**2 255**	**5 923**	**26 418**	**(20 495)**	**-78%**	**110 734**
Borrowing	6	62 813	489 353	584 724	21 089	50 024	127 676	(77 652)	-61%	584 724
Internally generated funds		44 121	202 125	229 732	6 963	17 902	50 660	(32 758)	-65%	229 732
Total Capital Funding		**107 216**	**797 151**	**925 190**	**30 307**	**73 849**	**204 754**	**(130 905)**	**-64%**	**925 190**

2.1.6 Table C6: Monthly Budget Statement: Financial Position

WC044 George - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		955 772	1 981 783	201 632	1 225 803	201 632
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		373 512	473 755	473 755	364 757	473 755
Receivables from non-exchange transactions		62 803	100 520	100 520	60 047	100 520
Current portion of non-current receivables		2 440	2 864	2 864	(1 642)	2 864
Inventory		127 117	127 996	127 996	131 505	127 996
VAT Receivable		–	497 422	512 464	57 925	512 464
Other current assets		19 649	53 876	53 876	32 537	53 876
Total current assets		**1 541 293**	**3 238 216**	**1 473 106**	**1 870 931**	**1 473 106**
Non current assets						
Investments		–	–	–	–	–
Investment property		143 421	143 424	143 424	143 380	143 424
Property, plant and equipment		6 418 707	6 483 568	6 611 607	6 445 357	6 611 607
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		4 236	4 236	4 236	4 236	4 236
Intangible assets		3 258	71 760	71 760	3 231	71 760
Trade and other receivables from exchange transactions		–	–	–	(79 153)	–
Non-current receivables from non-exchange transactions		(1)	61	61	14	61
Other non-current assets						
Total non current assets		**6 569 621**	**6 703 049**	**6 831 088**	**6 517 065**	**6 831 088**
TOTAL ASSETS		**8 110 914**	**9 941 265**	**8 304 194**	**8 387 996**	**8 304 194**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		93 562	133 001	133 001	22 368	133 001
Consumer deposits		52 408	46 412	46 412	57 187	46 412
Trade and other payables from exchange transactions		593 460	482 081	639 211	106 249	639 211
Trade and other payables from non-exchange transactions		15 115	47 922	47 922	507 893	47 922
Provision		23 046	69 943	69 943	68 459	69 943
VAT Payable		–	232 447	232 447	211 063	232 447
Other current liabilities		–	238 843	238 843	10 381	238 843
Total current liabilities		**777 590**	**1 250 649**	**1 407 778**	**983 602**	**1 407 778**
Non current liabilities						
Financial liabilities		1 216 077	1 180 930	1 180 930	1 309 639	1 180 930
Provision		271 959	67 567	67 567	254 997	67 567
Long term portion of trade payables		9 181	–	–	8 598	–
Other non-current liabilities						
Total non current liabilities		**1 497 217**	**1 248 496**	**1 248 496**	**1 573 234**	**1 248 496**
TOTAL LIABILITIES		**2 274 807**	**2 499 145**	**2 656 275**	**2 556 835**	**2 656 275**
NET ASSETS	2	**5 836 107**	**7 442 120**	**5 647 920**	**5 831 161**	**5 647 920**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 627 247	5 420 465	5 432 065	5 517 296	5 432 065
Reserves and funds		186 538	205 436	205 436	184 585	205 436
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**5 813 786**	**5 625 901**	**5 637 501**	**5 701 881**	**5 637 501**

2.1.7 Table C7: Monthly Budget Statement: Cash Flow

WC044 George - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		2 737 096	517 155	517 155	95 377	100 588	129 289	(28 701)	-22%	517 155
Service charges		564 923	2 185 552	2 185 552	336 833	472 295	546 388	(74 093)	-14%	2 185 552
Other revenue		1 286 483	838 356	838 356	(119 623)	433 081	209 589	223 492	107%	838 356
Transfers and Subsidies - Operational		1 984 312	745 970	745 970	42 591	395 605	206 463	189 142	92%	745 970
Transfers and Subsidies - Capital		316 843	116 724	122 524	7 172	36 972	29 181	7 791	27%	122 524
Interest		–	96 300	96 300	4 400	17 644	24 075	(6 431)	-27%	96 300
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(5 318 666)	(3 811 329)	(3 741 241)	(297 823)	(927 326)	(633 231)	294 095	-46%	(3 741 241)
Finance charges		–	(155 857)	(155 857)	–	–	(38 964)	(38 964)	100%	(155 857)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 570 991**	**532 873**	**608 760**	**68 927**	**528 859**	**472 790**	**(56 069)**	**-12%**	**608 760**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 521	–	–	–	3	–	3	#DIV/0!	–
Decrease (increase) in non-current receivables		(2)	–	–	(14)	(14)	–	(14)	#DIV/0!	–
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		1 158 516	(916 724)	(1 042 848)	(33 660)	(109 598)	(259 462)	(149 864)	58%	(1 042 848)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**1 163 035**	**(916 724)**	**(1 042 848)**	**(33 674)**	**(109 608)**	**(259 462)**	**(149 854)**	**58%**	**(1 042 848)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	489 353	489 353	–	–	122 338	(122 338)	-100%	489 353
Increase (decrease) in consumer deposits		–	–	–	672	337	–	337	#DIV/0!	–
Payments										
Repayment of borrowing		86 016	(211 034)	(211 034)	–	–	(52 759)	(52 759)	100%	(211 034)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**86 016**	**278 319**	**278 319**	**672**	**337**	**69 580**	**69 243**	**100%**	**278 319**
NET INCREASE/ (DECREASE) IN CASH HELD		**2 820 042**	**(105 532)**	**(155 769)**	**35 925**	**419 587**	**282 907**			**(155 769)**
Cash/cash equivalents at beginning:		1 327 556	693 192	693 192	–	954 930	(842 255)			693 192
Cash/cash equivalents at month/year end:		4 147 598	587 659	537 423	35 925	1 374 517	(559 348)			537 423

This statement reflects the actual cash that is received and spent by the municipality. Cash payments and receipts will not coincide with Table C4, because Table C4 is partly based on billed income and expenditure.

The table below provides a breakdown of the outstanding commitments against the cash and cash equivalents at end of September 2026.

Cash and cash equivalents commitments - 30 September 2026	
Cash and Cash Equivalents	**1 262 136 015**
Less: Ringfenced and Invested	**841 107 980**
Repayments of Loans - short term portion	43 432 042
Capital Replacement Reserve	25 040 509
Provision for Rehabilitation of Landfill Site	23 044 948
Compensation Provision - GIPTN Buy-ins and Buy Outs	15 706 567
Unspent External Loans	95 370 299
Unspent Conditional Grants	60 670 020
Housing Development Fund	34 113 725
Trade debtors - deposits	57 187 361
Investments	486 542 510
Working Capital	**421 028 034**

Financial problems or risks facing the municipality:

The working capital amounted to R421 028 034 at the end of September 2026.

No financial problems or risks are facing the municipality currently. The municipality shows a healthy cash position.

Supporting documentation

2.2.1 Table SC3: Debtors Age Analysis

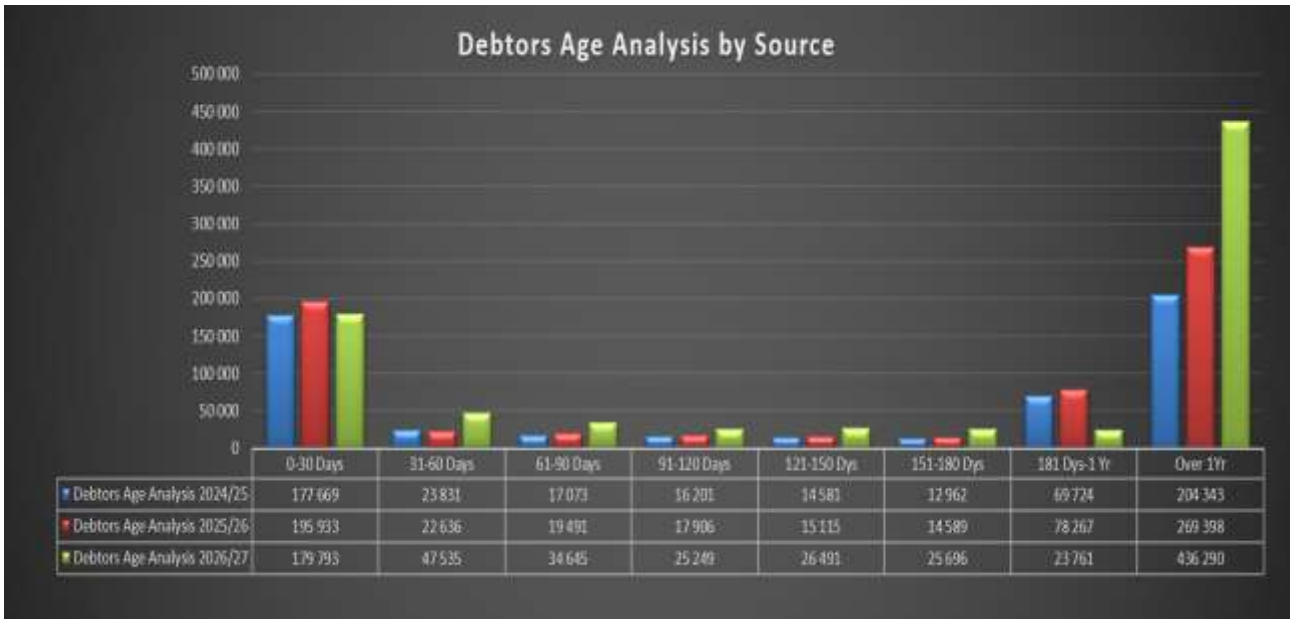
WC044 George - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description		Budget Year 2026/27											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	40 423	13 048	17 147	9 143	9 049	8 662	7 796	141 167	246 435	175 817		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	87 855	7 691	4 996	4 751	4 101	3 679	3 472	52 234	168 778	68 236		
Receivables from Non-exchange Transactions - Property Rates	1400	26 323	14 710	1 709	1 447	1 694	1 472	1 300	26 084	74 740	31 997		
Receivables from Exchange Transactions - Waste Water Management	1500	23 038	5 610	4 764	4 439	5 275	5 501	5 009	94 631	148 268	114 856		
Receivables from Exchange Transactions - Waste Management	1600	20 006	5 123	4 524	4 426	5 305	5 255	4 936	91 018	140 594	110 942		
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 345	85	253	74	83	54	131	777	2 801	1 118		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(19 198)	1 268	1 253	968	983	1 073	1 117	30 380	17 844	34 521		
Total By Income Source	**2000**	**179 793**	**47 535**	**34 645**	**25 249**	**26 491**	**25 696**	**23 761**	**436 290**	**799 460**	**537 487**	**–**	**–**
2025/26 - totals only		63611806	22553452	18461979	17090396	14467351	14189342	14270058	329614417	494 259	**389 632**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	14 846	14 467	1 155	915	984	614	525	7 770	41 276	10 809		
Commercial	2300	88 256	6 266	10 905	2 682	2 201	1 945	1 850	35 088	149 193	43 765		
Households	2400	76 833	26 563	22 368	21 415	23 095	22 946	21 203	389 440	603 863	478 099		
Other	2500	(141)	238	217	237	211	192	183	3 992	5 128	4 814		
Total By Customer Group	**2600**	**179 793**	**47 535**	**34 645**	**25 249**	**26 491**	**25 696**	**23 761**	**436 290**	**799 460**	**537 487**	**–**	**–**

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

At the end of September 2026, an amount of R799.4 million (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with R537.4 million outstanding for longer than 90 days.

The following graph compares the debtor's age analysis end of September 2026 to the same period last year:



Debtors Collection rate:

Debtors Collection Rate Calculation 2025/26					
Net Debtors Opening Balance as per Age Analysis (Sec.71)	Billed Revenue	Net Debtors Closing Balance as per Age Analysis (Sec.71)	Bad Debts Written off	Cash Collected	Collection rate
R 873 458 562.72	R 222 426 035.87	**R 874 981 681.55**	R 9 066 643.18	R 211 836 273.86	**95.24%**

The collection ratio at 30 September 2026 is 95.24% which is the norm of 95%. The annual debtors' collection rate is calculated by dividing the last twelve months receipts over the last twelve months billing.

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

2.2.2 Table SC4: Creditors Age Analysis

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

WC044 George - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	116 329
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	20 758	69	2	5 227	–	12	220	–	**26 289**	66 573
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	290	18	–	1	–	–	55	–	**364**	41
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**21 048**	**87**	**2**	**5 228**	**–**	**12**	**276**	**–**	**26 653**	182 942

2.2.3 Table SC5: Investment Portfolio

INVESTMENT RECON - SEPTEMBER 2026

	Register	GL	Eskom	Difference	Correction/Journals
Opening balance:	586 499 174.94	586 499 174.94		-	
Movement:					
Deposit	484 000 000.00	400 000 000.00	84 000 000.00	-	
Withdrawal	- 584 000 000.00	- 200 000 000.00	- 84 000 000.00	- 300 000 000.00	Await cashbook allocation for matured investment
Interest Capitalise	43 334.97	5 714 567.85		- 5 671 232.88	Await cashbook allocation for interest
Charges					
Closing balance:	**486 542 509.91**	**792 213 742.79**	**0.00**	**-305 671 232.88**	

INVESTMENT REGISTER - 2026/2027

* All investments are made in "RAND" currency
* All invesments are made from Working Capital and Unspent Conditional Grants - Refer to Unspent Grant note in AFS.
* All investments. Investment type are Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990)

INVESTMENTS WITH STANDARD BANK

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170020 OPENING BALANCE	428170021 DEPOSIT	428170025 WITHDRAW	INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	NOT YET POSTED ON GL	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
								133427	133456	133453	133447	133443			113620			
								IA0010010020060050010000000000000000	IA0010010020060050020000000000000000	IA0010010020060050030000000000000000	IA0010010020060050040000000000000000	IA0010010020060050050000000000000000			IR0020020010020030000000000000000000			
Investments carried forward 30 June 2026																		
81	61	28/05/2026	28/07/2026	7.450%	708763278-036		STD	200 000 000.00					200 000 000.00		1 387 945.21	28/07/2026	tba	19/1371
82	92	28/05/2026	28/08/2026	7.500%	708763278-037		STD	300 000 000.00					300 000 000.00		2 095 890.41	28/07/2026	03/09/2026	148/52
								500 000 000.00					**500 000 000.00**					
Movement 1 Julie 2026 to 30 June 2027																		
81	61	28/05/2026	28/07/2026	7.450%	708763278-036		STD	-	-	200 000 000.00	-	-	200 000 000.00	X	1 102 191.78	28/07/2026	tba	19/1371
82	92	28/05/2026	28/08/2026	7.500%	708763278-037		STD	-	-	300 000 000.00	-	-	300 000 000.00		3 575 342.47	28/08/2026	03/09/2026	Int type 148
83	92	10/09/2026	12/10/2026	7.475%	708763278-038		STD		100 000 000.00	-	-	-	100 000 000.00		-	tba	tba	tba
84	61	10/09/2026	10/11/2026	7.575%	708763278-039		STD		100 000 000.00	-	-	-	100 000 000.00		-	tba	tba	tba
85	91	10/09/2026	10/12/2026	7.700%	708763278-040		STD		200 000 000.00	-	-	-	200 000 000.00		-	tba	tba	tba
Balance as at 30 September 2026								500 000 000.00	**400 000 000.00**	- 500 000 000.00	-	-	**400 000 000.00**		- **8 161 369.87**			

INVESTMENTS WITH COUNCIL'S BANKER - 48HOUR ACCOUNT

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170030 OPENING BALANCE	428170031 DEPOSIT	428170032 WITHDRAW	428170033 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	NOT YET POSTED ON GL	1/0880/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
								133454	133437	133474	133487	133475			132862/162580			
								IA0010010020060020010000000000000000	IA0010010020060020020000000000000000	IA0010010020060020030000000000000000	IA0010010020060020040000000000000000	IA0010010020060020050000000000000000			IR0020020010020030000000000000000000			
Opening Balance 1 July 2026								**1 248 928.87**					**1 248 928.87**					
Movement 1 Julie 2026 to 30 June 2027																		
		31/07/2026			76203422458		FNB	-	-		7 212.99		7 212.99		7 212.99	31/07/2026	05/08/2026	Trans. 148_43
		31/08/2026			76203422458		FNB	-	-		7 254.65		7 254.65		7 254.65	31/08/2026	02/09/2026	Trans. 148_47
		30/09/2026			76203422458		FNB	-	-		7 104.45		7 104.45		7 104.45	30/09/2026	05/10/2026	Trans. 148_54
Balance as at 30 September 2026								**1 248 928.87**	-	-	21 572.09	-	**1 270 500.96**		- **21 572.09**			

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	428170040 OPENING BALANCE	428170041 DEPOSIT	428170042 WITHDRAW	428170043 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	NOT YET POSTED	1/0660/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
								112721	133432	133483	133496	133441			132862/162589			
								IA0010010020060030010000000000000000	IA0010010020060030020000000000000000	IA0010010020060030030000000000000000	IA0010010020060030040000000000000000	IA0010010020060030050000000000000000		ON GL	IR0020020010020030000000000000000000			
INVESTMENTS WITH COUNCIL'S BANKER - CALL ACCOUNT																		
Opening Balance 1 July 2026								1 250 246.07					1 250 246.07					
Movement 1 Julie 2026 to 30 June 2027																		
		31/07/2026	-		63059662304		FNB	-	-	-	7 273.69		7 273.69		7 273.69	31/07/2026	01/08/2026	Trans. 148_44
		31/08/2026	-		63059662304		FNB	-	-	-	7 316.01		7 316.01		7 316.01	31/08/2026	02/09/2026	Trans. 148_48
		30/09/2026	-		63059662304		FNB	-	-	-	7 173.18		7 173.18		7 173.18	30/09/2026	05/10/2026	Trans. 148_55
Balance as at 30 September 2026								1 250 246.07	-	-	21 762.88	-	1 272 008.95		21 762.88			

INVESTMENT REGISTER - CONTINUE

No.	INV. TERM	INVEST DATE	MATURE DATE	RATES	ACC NO	ACB CREDITOR NUMBER	BANKING INSTITUTION	401010200 OPENING BALANCE	401010201 DEPOSIT	401010202 WITHDRAW	401010203 INTEREST CAPITALISED	CHARGES	CLOSING BALANCE	NOT YET POSTED	1/0660/100490000 INTEREST RECEIVED	DATE PAID BY BANK TO GM	RECEIPT DATE	REFERENCE
								133467	133494	135766	135764	135765			132862			
								IA0010010020060020010000000000000000	IA0010010020060010020000000000000000	IA0010010020060010030000000000000000	IA0010010020060010040000000000000000	IA0010010020060010050000000000000000		ON GL	IR0020020010020030000000000000000000			
INVESTMENTS WITH COUNCIL'S BANKER - ESKOM GUARANTEE																		
Opening Balance 1 July 2026								84 000 000.00					84 000 000.00		-			
Movement 1 Julie 2026 to 30 June 2027															(5 623 627.40)			Trans.19_1372
-	-	07/08/2025	-	7.45%	76206720370		FNB	-	-	84 000 000.00			84 000 000.00					
								-	-	84 000 000.00	-	-	-		-5 623 627.40			
Amount re-invested																		
-	-	07/08/2026		7.45%	76206720370		FNB		84 000 000.00				84 000 000.00		-634 372.60			Trans.19_1372
Balance as at 31 July 2026								84 000 000.00	84 000 000.00	(84 000 000.00)	-	-	84 000 000.00		6 258 000.00			
Balance as at 30 September 2026								586 499 174.94	484 000 000.00	584 000 000.00	49 334.97	-	486 542 509.91	-	14 462 704.84			

OPGESTEL DEUR: Thelma Rennie DATUM: 07-Oct-26 GOEDGEKEUR DEUR: Carla Nell DATUM: 07-Oct-26

Section 9 (1) of the Budget and Reporting regulations states that the accounting officer of a municipality must report on the investment portfolio of the municipality at the end of the month. The cash flow of the municipality is monitored regularly and from time-to-time cash flow surpluses are invested at financial institutions in order to maximise the interest yield.

2.2.4 Table SC6: Transfers and grants receipts

WC044 George - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**401 780**	**442 423**	**442 423**	**–**	**194 413**	**194 412**	**1**	**0.0%**	**439 901**
Operational Revenue:General Revenue:Equitable Share		230 473	250 300	250 300	–	103 241	103 241	–		247 778
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–		–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 966	2 677	2 677	–	670	669	1	0.1%	2 677
Infrastructure Skills Development Grant [Schedule 5B]		6 000	6 000	6 000	–	3 500	3 500	–		6 000
Local Government Financial Management Grant [Schedule 5B]		1 800	1 900	1 900	–	1 900	1 900	–		1 900
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Public Transport Network Operations Grant [Schedule 5B]		155 541	181 546	181 546	–	85 102	85 102	–		181 546
Regional Bulk Infrastructure Grant		6 000	–	–	–	–	–	–		–
Provincial Government:		**328 708**	**324 330**	**324 330**	**94**	**94**	**94**	**–**		**324 330**
Thusong Services Centre Grant		150	150	150	–	–	–	–		150
Integrated Transport Planning - Operating		628	656	656	–	–	–	–		656
Community Development Workers - Operating		94	94	94	94	94	94	–		94
Community Library Service Grant - Operating		11 570	11 816	11 816	–	–	–	–		11 816
Financial Management Capacity Building Grant - Operating		2 100	–	–	–	–	–	–		–
Municipal Accreditation and Capacity Building Grant - Operating		497	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 000	19 000	19 000	–	–	–	–		19 000
Human Settlement Development Grant - Operating		7 358	20 688	20 688	–	–	–	–		20 688
Title Deed Restoration Grant		367	1 086	1 086	–	–	–	–		1 086
Disaster Management Grant		2 500	–	–	–	–	–	–		–
Maintenance and Construction of Transport Infrastructure - Operating		450	7 765	7 765	–	–	–	–		7 765
George Integrated Public Transport Netwrk - Operating		297 994	263 075	263 075	–	–	–	–		263 075
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		**1 200**	**800**	**800**	**–**	**–**	**–**	**–**		**800**
Departmental Agencies and Accounts		1 200	800	800	–	–	–	–		800
Total Operating Transfers and Grants	5	**731 688**	**767 553**	**767 553**	**94**	**194 507**	**194 506**	**1**	**0.0%**	**765 031**
Capital Transfers and Grants										
National Government:		**648 811**	**153 458**	**153 458**	**0**	**32 965**	**32 965**	**–**		**153 458**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 700	3 700	0	1 665	1 665	–		3 700
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant [Schedule 5B]		5 000	7 500	7 500	–	1 500	1 500	–		7 500
Public Transport Network Grant [Schedule 5B]		279 192	68 754	68 754	–	–	–	–		68 754
Regional Bulk Infrastructure Grant (Schedule 5B)		288 000	–	–	–	–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]		2 200	–	–	–	–	–	–		–
Integrated Urban Development Grant		74 419	73 504	73 504	–	29 800	29 800	–		73 504
Provincial Government:		**460**	**1 124**	**1 124**	**–**	**–**	**–**	**–**		**1 124**
Regional Socio-Economic Projects (RSEP) Programme - Municipal Projects		–	800	800	–	–	–	–		800
Sport / Recreational Facilities		460	324	324	–	–	–	–		324
Specify (Add grant description)		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**649 271**	**154 582**	**154 582**	**0**	**32 965**	**32 965**	**–**		**154 582**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 380 959	922 135	922 135	94	227 472	227 472	1	0.0%	919 613

2.2.5 Table SC18: Transfers and grants receipts

WC044 George - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

Description	Ref	2025/26	Budget Year 2026/27					
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Full Year Forecast
RECEIPTS	1.2							
Operating								
National Government								
Monetary Allocations								
Equitable Share		247 778	263 324	263 324	41 300	109 718	87 775	263 324
Expanded Public Works Programme Integrated Grant		2 677	2 312	2 312	408	411	578	2 312
Infrastructure Skills Development Grant		4 773	6 000	6 000	7 103	7 103	1 500	6 000
Integrated Urban Development Grant		–	–	–	–	–	–	–
Local Government Financial Management Grant		1 900	2 000	2 000	–	–	500	2 000
Public Transport Network Grant		162 245	152 884	152 884	–	1 073	38 221	152 884
Total Monetary Allocations		**419 373**	**426 520**	**426 520**	**48 811**	**118 305**	**128 574**	**426 520**
Total Operating/National Government		**419 373**	**426 520**	**426 520**	**48 811**	**118 305**	**128 574**	**426 520**
Monetary Allocations								
Operational Support Grant)		150	200	200	110	110	50	200
Provinces (Beneficiaries)		3 047	10 309	10 309	–	153	2 577	10 309
Capacity 003		290	–	–	–	–	–	–
Capacity 011		–	–	–	–	–	–	–
Community Development Workers (CDW) Operational Support Grant		94	98	98	4	4	25	98
Community Library Services Grant		–	12 650	12 650	–	–	3 163	12 650
Financial Assistance To Municipalities For Maintenance And Construction Of T		7 144	560	560	–	–	140	560
Human Settlements Development Grant (Beneficiaries)		17 369	23 097	23 097	–	157	5 774	23 097
Infrastructure 006		–	–	–	–	–	–	–
Integrated Transport Planning		120	656	656	–	–	164	656
Specify (Add grant description)		–	–	–	–	–	–	–
Title Deeds Restoration Grant		1 054	723	723	–	–	181	723
Total Monetary Allocations		**3 197**	**10 509**	**10 509**	**110**	**263**	**2 627**	**10 509**
Total Operating/Provincial Government		**3 197**	**10 509**	**10 509**	**110**	**263**	**2 627**	**10 509**
District Municipalities								
GRDM - Safety Plan Project		–	–	–	–	–	–	–
Specify (Add grant description)		145	–	–	–	–	–	–
Total Monetary Allocations		**145**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**145**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers								
Monetary Allocations								
Local Government, Water and Related Service SETA		1 673	1 800	1 800	638	638	450	1 800
Total Monetary Allocations		**1 673**	**1 800**	**1 800**	**638**	**638**	**450**	**1 800**
Allocations In-kind								
[insert description]								
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers		**1 673**	**1 800**	**1 800**	**638**	**638**	**450**	**1 800**
Total Operating	5	**424 388**	**438 829**	**438 829**	**49 559**	**119 206**	**131 651**	**438 829**
Capital								
National Government								
Monetary Allocations								
Integrated National Electrification Programme Grant		–	4 018	4 018	–	–	–	4 018
Integrated Urban Development Grant		66 154	73 551	73 551	7 357	7 357	2 500	73 551
Municipal Disaster Recovery Grant		18 254	–	–	–	–	–	–
Municipal Disaster Response Grant		–	–	5 000	–	–	–	5 000
Neighbourhood Development Partnership Grant		604	5 430	5 430	–	–	–	5 430
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–
Total Monetary Allocations		**395 054**	**114 999**	**119 999**	**7 357**	**8 675**	**2 500**	**119 999**
Total Capital/National Government		**395 054**	**114 999**	**119 999**	**7 357**	**8 675**	**2 500**	**119 999**
Provincial Government								
Monetary Allocations								
Infrastructure 003		324	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant		–	1 025	1 025	–	–	–	1 025
Regional Socio-Economic Projects (RSEP) Programme - Municipal Projects		–	700	700	–	–	175	700
Specify (Add grant description)		–	–	–	–	–	–	–
Specify (Add grant description)		–	–	800	–	–	–	800
Sport Development		–	–	–	–	–	–	–
Total Monetary Allocations		**324**	**1 025**	**1 025**	**-**	**-**	**-**	**1 025**
Total Capital	5	**395 378**	**116 024**	**121 024**	**7 357**	**8 675**	**2 500**	**121 024**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**819 766**	**554 853**	**559 853**	**56 916**	**127 881**	**134 151**	**559 853**

2.2.5 Table SC19: Transfers and grants expenditure

WC044 George - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	2025/26	Budget Year 2026/27					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Full Year Forecast
R thousands								
EXPENDITURE	1							
Operating								
National Government								
Monetary Allocations								
Equitable Share		21 761	60 367	60 367	21 031	55 596	15 053	60 367
Expanded Public Works Programme Integrated Grant		2 674	2 312	2 312	852	2 576	555	2 312
Infrastructure Skills Development Grant		4 623	5 975	5 975	2 317	7 042	1 494	5 975
Local Government Financial Management Grant		1 747	1 808	1 808	43	111	452	1 808
Public Transport Network Grant		159 649	152 887	152 887	3 464	8 069	37 350	152 887
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–
Total Monetary Allocations		**190 454**	**223 349**	**223 349**	**27 708**	**73 394**	**54 904**	**223 349**
Total National Government		**190 454**	**223 349**	**223 349**	**27 708**	**73 394**	**54 904**	**223 349**
Monetary Allocations								
3		290	–	–	–	–	–	–
Operational Support Grant)		130	148	148	–	42	37	148
Provinces (Beneficiaries)		3 047	10 309	10 309	–	31	–	10 309
Community Development Workers (CDW) Operational Support Grant		82	51	51	2	2	13	51
Financial Assistance To Municipalities For Maintenance And Construction Of Tra		7 144	140	140	–	–	35	140
George Integrated Public Transport Network – Operations		294 985	269 359	269 359	7 060	42 353	67 340	269 359
Human Settlements Development Grant (Beneficiaries)		17 369	23 097	23 097	577	577	–	23 097
Specify (Add grant description)		–	–	–	–	–	–	–
Title Deeds Restoration Grant		1 054	246	246	–	11	62	246
Total Monetary Allocations		**420**	**148**	**148**	**-**	**42**	**37**	**148**
Total Provincial Government		**420**	**148**	**148**	**-**	**42**	**37**	**148**
District Municipalities								
Monetary Allocations								
1		126	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–
Total Monetary Allocations		**126**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**126**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers								
Monetary Allocations								
Local Government, Water and Related Service SETA		864	1 800	1 800	–	–	450	1 800
Total Monetary Allocations		**864**	**1 800**	**1 800**	**-**	**-**	**450**	**1 800**
Allocations In-kind								
Other transfers/grants [insert description]								
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers		**864**	**1 800**	**1 800**	**-**	**-**	**450**	**1 800**
Total operating expenditure of Transfers and Grants		**191 864**	**225 297**	**225 297**	**27 708**	**73 436**	**55 391**	**225 297**
Capital								
National Government								
Monetary Allocations								
Integrated National Electrification Programme Grant		–	3 494	3 494	–	–	873	3 494
Integrated Urban Development Grant		–	63 957	63 957	2 255	5 923	15 989	63 957
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–
Municipal Disaster Response Grant		–	–	4 348	–	–	–	4 348
Neighbourhood Development Partnership Grant		–	4 722	4 722	–	–	1 180	4 722
Public Transport Network Grant		–	–	–	–	–	–	–
Public Transport Network Grant		–	32 000	32 000	–	–	8 000	32 000
Total Monetary Allocations		**-**	**72 173**	**76 521**	**2 255**	**5 923**	**18 043**	**76 521**
Total National Government		**-**	**72 173**	**76 521**	**2 255**	**5 923**	**18 043**	**76 521**
Provincial Government								
Monetary Allocations								
4		281	–	–	–	–	–	–
Regional Socio-Economic Projects (RSEP) Programme - Municipal I		–	609	609	–	–	152	609
Specify (Add grant description)		–	–	–	–	–	–	–
Specify (Add grant description)		–	891	1 605	–	–	223	1 605
Total Monetary Allocations		**281**	**609**	**609**	**-**	**-**	**152**	**609**
Total Provincial Government		**281**	**609**	**609**	**-**	**-**	**152**	**609**
Total Capital/Other Grant Providers		**44 121**	**202 125**	**229 732**	**6 963**	**17 902**	**50 660**	**229 732**
Total capital expenditure of Transfers and Grants		**44 403**	**274 907**	**306 862**	**9 218**	**23 825**	**68 855**	**306 862**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**236 266**	**500 204**	**532 159**	**36 926**	**97 262**	**124 246**	**532 159**

2.2.7 Table SC22: Councillor and staff benefits

WC044 George - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		23 388	24 725	24 725	1 916	5 794	6 181	(387)	-6%	24 725
Cell phone Allowance		2 324	2 721	2 721	184	572	680	(108)	-16%	2 721
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		7	7	7	–	–	2	(2)	-100%	7
Office-bearer Allowance		51	53	53	6	19	13	6	44%	53
Out of pocket Expenses		12	–	0	1	6	–	6	#DIV/0!	0
Travelling Allowance		5 475	6 039	6 039	428	1 391	1 510	(119)	-8%	6 039
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**31 256**	**33 545**	**33 545**	**2 535**	**7 783**	**8 386**	**(603)**	-7%	**33 545**
Social Contributions										
Medial Aid Benefits		257	278	278	20	67	70	(3)	-4%	278
Pension Fund Contributions		442	486	486	32	111	122	(11)	-9%	486
Total Social Contributions		**699**	**764**	**764**	**52**	**178**	**191**	**(13)**	-7%	**764**
Total Councillors		**31 955**	**34 309**	**34 309**	**2 587**	**7 961**	**8 577**	**(617)**	-7%	**34 309**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		11 916	13 988	13 738	985	3 583	3 464	118	3%	13 738
Bonuses		1 367	–	–	–	–	–	–		–
Allowance								–		
Accommodation, Travel and Incidental		70	100	100	15	53	25	28	111%	100
Cellular and Telephone	3	317	351	351	24	74	88	(13)	-15%	351
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	641	901	871	51	154	220	(66)	-30%	871
Voluntary Work		–	–	–	–	–	–			–
Total Allowance		**1 027**	**1 351**	**1 321**	**90**	**281**	**332**	**(51)**	-15%	**1 321**
Service Related Benefits										
Acting	3	1	762	817	7	22	203	(181)	-89%	817
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	0	0	–	–	–	–		0
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	42	42	–	–	10	(10)	-100%	42
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**1**	**803**	**858**	**7**	**22**	**214**	**(192)**	-90%	**858**

2.2.7 Table SC22: Councillor and staff benefits…Continue

WC044 George - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Total Salaries and Allowances		**14 311**	**16 142**	**15 917**	**1 083**	**3 886**	**4 011**	**(125)**	-3%	**15 917**
Social Contributions										
Bargaining Council		1	1	1	0	0	0	(0)	-19%	1
Group Life Insurance		41	28	28	7	18	7	11	164%	28
Medical		217	103	103	21	63	26	37	142%	103
Pension		704	421	421	102	274	105	169	160%	421
Unemployment Insurance		15	8	8	1	3	2	1	68%	8
Total Social Contributions		**977**	**561**	**561**	**132**	**358**	**140**	**218**	155%	**561**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	0	0	–	–	0	(0)	-100%	0
Sub Total - Senior Managers of Municipality		**15 288**	**16 703**	**16 478**	**1 214**	**4 244**	**4 151**	**93**	2%	**16 478**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		469 413	627 780	629 103	42 953	128 048	157 116	(29 068)	-19%	629 103
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		1 752	1 944	2 046	209	527	505	23	4%	2 046
Cellular and Telephone	3	2 871	3 229	3 339	256	777	818	(41)	-5%	3 339
Housing Benefits	3	2 588	3 135	3 135	231	674	784	(110)	-14%	3 135
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	21 086	27 763	27 763	2 726	8 198	6 941	1 257	18%	27 763
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**28 297**	**36 072**	**36 284**	**3 423**	**10 176**	**9 048**	**1 128**	12%	**36 284**
Service Related Benefits										
Acting	3	2 466	3 108	3 184	274	523	796	(273)	-34%	3 184
Bonus	3	37 095	39 352	39 352	–	98	–	98	#DIV/0!	39 352
Danger Allowance	3	1 005	830	830	118	349	207	142	68%	830
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	0	–	–	2	2	–	2	#DIV/0!	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	0	50	54	1 248	13	1 236	9881%	50
Overtime		52 226	54 189	53 958	4 483	8 542	13 514	(4 972)	-37%	53 958
Scarcity	3	1 611	1 542	1 542	179	568	385	182	47%	1 542
Standby Allowance	3	16 126	19 631	19 631	1 386	2 785	4 908	(2 123)	-43%	19 631
Tools Allowance	3	150	180	180	12	35	45	(10)	-22%	180
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	15 478	15 478	200	713	3 869	(3 156)	-82%	15 478
Long Term Service Award		–	5 961	6 052	–	–	1 507	(1 507)	-100%	6 052
Total Service Related Benefits		**110 680**	**140 271**	**140 258**	**6 709**	**14 863**	**25 245**	**(10 382)**	-41%	**140 258**
Total Salaries and Allowances		**608 390**	**804 123**	**805 644**	**53 084**	**153 087**	**191 409**	**(38 321)**	-20%	**805 644**

2.2.7 Table SC22: Councillor and staff benefits…Continue

WC044 George - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Social Contributions										
Bargaining Council		168	109	109	20	59	27	32	116%	109
Group Life Insurance		10 984	5 769	5 769	1 004	2 994	1 442	1 552	108%	5 769
Medical		30 808	19 575	19 575	2 878	8 629	4 894	3 735	76%	19 575
Pension		80 182	41 882	41 882	7 292	21 749	10 471	11 279	108%	41 882
Unemployment Insurance		3 679	1 551	1 551	316	940	388	552	142%	1 551
Total Social Contributions		**125 821**	**68 886**	**68 886**	**11 510**	**34 371**	**17 222**	**17 149**	100%	**68 886**
Post-retirement Benefit	6									
Medical		10 706	26 142	26 142	1 926	1 954	–	1 954	#DIV/0!	26 142
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**10 706**	**26 142**	**26 142**	**1 926**	**1 954**	**-**	**1 954**		**26 142**
Costs Capitalised to PPE		–	(26 379)	(26 379)	–	–	(6 595)	6 595	-100%	(26 379)
Sub Total - Other Municipal Staff		**744 917**	**872 772**	**874 294**	**66 520**	**189 412**	**202 036**	**(12 624)**		**874 294**
% increase	4									
Total Parent Municipality		**792 161**	**923 784**	**925 081**	**70 321**	**201 616**	**214 764**	**(13 147)**	-6%	**925 081**
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		**792 161**	**923 784**	**925 081**	**70 321**	**201 616**	**214 764**	**(13 147)**		**925 081**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**760 205**	**889 475**	**890 771**	**67 734**	**193 656**	**206 186**	**(12 531)**		**890 771**

2.2.8 Overtime table per department

COMMUNITY SERVICES											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
BEACHES	200364	Non Structured	318 000	318 000	0	0	0	0	0	318 000	0%
BEACHES	138195	Non Structured	0	0	21 904	0	15 773	6 131	21 904	-21 904	0%
BEACHES	103653	Non Structured	0	0	88 175	0	46 093	42 082	88 175	-88 175	0%
CEMETERIES; ALIEN VEGETATION & OPEN SPACES	109662	Non Structured	0	0	159 179	0	90 035	69 144	159 179	-159 179	0%
CEMETERIES; ALIEN VEGETATION & OPEN SPACES	199389	Non Structured	540 748	540 748	0	0	0	0	0	540 748	0%
CEMETERIES; ALIEN VEGETATION & OPEN SPACES	135635	Non Structured	0	0	13 185	630	9 385	3 170	13 185	-13 185	0%
COMMUNITY DEVELOPMENT	231832	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	231831	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	231840	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	200104	Non Structured	42 824	42 824	0	0	0	0	0	42 824	0%
COMMUNITY DEVELOPMENT	231838	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	231830	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	231839	Non Structured	0	1	0	0	0	0	0	1	0%
COMMUNITY DEVELOPMENT	103233	Non Structured	0	0	11 277	0	3 352	7 925	11 277	-11 277	0%
COMMUNITY DEVELOPMENT	141436	Non Structured	0	0	1 381	0	1 381	0	1 381	-1 381	0%
COMMUNITY DEVELOPMENT	139944	Non Structured	0	0	3 198	0	1 971	1 228	3 198	-3 198	0%
COMMUNITY DEVELOPMENT	240550	Non Structured	0	1	270	0	270	0	270	-269	27000%
COMMUNITY SERVICES ADMIN SUPPORT	199981	Non Structured	17 850	17 850	0	0	0	0	0	17 850	0%
LANDFILL SITE	199716	Non Structured	251 951	251 951	0	0	0	0	0	251 951	0%
LANDFILL SITE	108258	Non Structured	0	0	77 302	0	32 601	44 701	77 302	-77 302	0%
PARKS	199843	Non Structured	689 000	689 000	0	0	0	0	0	689 000	0%
PARKS	104011	Non Structured	0	0	260 462	14 793	144 447	101 222	260 462	-260 462	0%
PARKS	134629	Non Structured	0	0	26 651	1 260	17 674	7 718	26 651	-26 651	0%
PARKS	131815	Structured	0	0	0	0	0	0	0	0	0%
PUBLIC ABLUTION FACILITIES	108627	Non Structured	0	0	16 784	0	7 065	9 719	16 784	-16 784	0%
PUBLIC ABLUTION FACILITIES	199886	Non Structured	294 012	294 012	0	0	0	0	0	294 012	0%
REFUSE REMOVAL	199902	Night Shift	645	645	0	0	0	0	0	645	0%
REFUSE REMOVAL	138196	Non Structured	0	0	40 879	4 480	14 028	22 371	40 879	-40 879	0%
REFUSE REMOVAL	199903	Non Structured	3 800 000	3 800 000	0	0	0	0	0	3 800 000	0%
REFUSE REMOVAL	108600	Non Structured	0	0	621 711	0	277 470	344 240	621 711	-621 711	0%
REFUSE REMOVAL	133611	Non Structured	0	0	133 021	3 215	94 957	34 850	133 021	-133 021	0%
REFUSE REMOVAL	235095	Non Structured	0	1	23 749	4 106	8 162	11 480	23 749	-23 748	2374869%
REFUSE REMOVAL	134625	Non Structured	0	0	29 102	2 768	14 043	12 292	29 102	-29 102	0%
SPORT MAINTENANCE	200458	Non Structured	1	1	0	0	0	0	0	1	0%
SPORT MAINTENANCE	200137	Non Structured	309 138	309 138	0	0	0	0	0	309 138	0%
SPORT MAINTENANCE	110612	Non Structured	0	0	71 958	0	31 051	40 907	71 958	-71 958	0%
SPORT MAINTENANCE	139945	Non Structured	0	0	12 107	0	3 599	8 508	12 107	-12 107	0%
SPORT MAINTENANCE	142176	Shift Additional Rem	4 046	4 046	0	0	0	0	0	4 046	0%
SPORTS FACILITIES	200184	Non Structured	16 960	16 960	0	0	0	0	0	16 960	0%
SPORTS FACILITIES	103705	Non Structured	0	0	8 239	0	4 663	3 576	8 239	-8 239	0%
SPORTS FACILITIES	200185	Structured	6 383	6 383	0	0	0	0	0	6 383	0%
STREET CLEANING	134626	Non Structured	0	0	43 267	6 082	27 506	9 679	43 267	-43 267	0%
STREET CLEANING	200172	Non Structured	2 200 000	2 039 000	0	0	0	0	0	2 039 000	0%
STREET CLEANING	109748	Non Structured	0	0	62 432	0	32 204	30 228	62 432	-62 432	0%
STREET CLEANING	133612	Non Structured	0	0	303 911	37 105	161 386	105 420	303 911	-303 911	0%
STREET CLEANING	131792	Structured	0	0	0	0	0	0	0	0	0%
			8 491 558	**8 330 566**	**2 030 145**	**74 439**	**1 039 115**	**916 591**	**2 030 145**	**6 300 421**	**24%**
		% SPENT	**24%**						0		

COMMUNITY SAFETY AND MOBILITY											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
FIRE & DISASTER MANAGEMENT	199569	Night Shift	694 999	694 999	107 305	0	55 753	51 553	107 305	587 694	15%
FIRE & DISASTER MANAGEMENT	111024	Non Structured	0	0	29 714	0	7 500	22 214	29 714	-29 714	0%
FIRE & DISASTER MANAGEMENT	199570	Non Structured	1 030 744	1 030 744	0	0	0	0	0	1 030 744	0%
FIRE & DISASTER MANAGEMENT	131550	Shift Additional Remuneration	2 781 572	2 711 572	562 898	0	232 878	330 020	562 898	2 148 674	21%
FIRE & DISASTER MANAGEMENT	111025	Structured	0	0	2 330	0	2 330	0	2 330	-2 330	0%
FIRE & DISASTER MANAGEMENT	199572	Structured	1 006 859	1 006 859	0	0	0	0	0	1 006 859	0%
FLEET MANAGEMENT	199588	Non Structured	265 000	265 000	0	0	0	0	0	265 000	0%
FLEET MANAGEMENT	108476	Non Structured	0	0	18 225	5 786	6 471	5 969	18 225	-18 225	0%
LAW ENFORCEMENT	200229	Night Shift	11 046	11 046	0	0	0	0	0	11 046	0%
LAW ENFORCEMENT	135027	Night Shift	0	0	2 460	0	1 565	895	2 460	-2 460	0%
LAW ENFORCEMENT	199730	Non Structured	1 558 200	1 558 200	0	0	0	0	0	1 558 200	0%
LAW ENFORCEMENT	104489	Non Structured	0	0	0	0	0	0	0	0	0%
LAW ENFORCEMENT	142175	Non Structured	0	0	155	0	0	155	155	-155	0%
LAW ENFORCEMENT	135029	Shift Additional Remuneration	21 051	21 051	4 970	0	3 106	1 864	4 970	16 081	24%
LAW ENFORCEMENT	131789	Structured	0	0	0	0	0	0	0	0	0%
LAW ENFORCEMENT	104490	Structured	0	0	0	0	0	0	0	0	0%
LAW ENFORCEMENT	199732	Structured	371 000	371 000	0	0	0	0	0	371 000	0%
LAW ENFORCEMENT	245133	Night Shift	0	0	528			528	528	-528	
LAW ENFORCEMENT	245134	Shift Additional Rem	0	0	228			228	228	-228	
MVRA	199808	Non Structured	217 491	217 491	0	0	0	0	0	217 491	0%
SECURITY SERVICES	103983	Night Shift	0	0	106 129	0	52 079	54 050	106 129	-106 129	0%
SECURITY SERVICES	200085	Night Shift	527 758	527 758	0	0	0	0	0	527 758	0%
SECURITY SERVICES	200086	Non Structured	20 000	20 000	0	0	0	0	0	20 000	0%
SECURITY SERVICES	141435	Non Structured	0	0	4 263	0	4 263	0	4 263	-4 263	0%
SECURITY SERVICES	131868	Shift Additional Remuneration	0	0	208 148	0	77 514	130 633	208 148	-208 148	0%
SECURITY SERVICES	200087	Shift Additional Remuneration	847 152	847 152	0	0	0	0	0	847 152	0%
SECURITY SERVICES	200088	Structured	20 000	20 000	0	0	0	0	0	20 000	0%
SECURITY SERVICES	103985	Structured	0	0	643	0	0	643	643	-643	0%
TRAFFIC ADMINISTRATION	200256	Non Structured	114 544	114 544	0	0	0	0	0	114 544	0%
TRAFFIC ADMINISTRATION	107555	Non Structured	0	0	9 107	0	9 107	0	9 107	-9 107	0%
TRAFFIC OPERATIONS	110154	Night Shift	32 713	32 713	150	0	30	120	150	32 563	0%
TRAFFIC OPERATIONS	200231	Non Structured	3 041 755	3 041 755	0	0	0	0	0	3 041 755	0%
TRAFFIC OPERATIONS	200459	Non Structured	1	1	14 646	0	5 518	9 128	14 646	-14 645	1464589%
TRAFFIC OPERATIONS	140048	Non Structured	0	0	6 832	413	2 810	3 610	6 832	-6 832	0%
TRAFFIC OPERATIONS	110155	Non Structured	0	0	326 999	0	126 734	200 265	326 999	-326 999	0%
TRAFFIC OPERATIONS	131871	Shift Additional Remuneration	421 192	421 192	31 375	0	0	31 375	31 375	389 817	7%
TRAFFIC OPERATIONS	199573	Structured	46 428	46 428	0	0	0	0	0	46 428	0%
TRAFFIC OPERATIONS	113601	Structured	0	0	0	0	0	0	0	0	0%
TRAFFIC OPERATIONS	131816	Structured	0	0	1 944	0	1 944	0	1 944	-1 944	0%
VTS: GEORGE	107566	Non Structured	0	0	0	0	0	0	0	0	0%
			13 029 505	**12 959 505**	**1 450 487**	**6 198**	**589 600**	**854 688**	**1 450 487**	**11 509 018**	**11%**
		% SPENT	**11%**								

ELECTROTECHNICAL SERVICES											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
ELECTRICAL DISTRIBUTION	133614	Non Structured	0	0	57 386	2 170	34 760	20 455	57 386	-57 386	0%
ELECTRICAL DISTRIBUTION	108121	Non Structured	8 835 176	8 835 176	1 461 709	0	737 652	724 057	1 461 709	7 373 467	17%
ELECTRICAL ENGINEERING ADMIN SUPPORT	105893	Non Structured	423 905	423 905	17 380	0	0	17 380	17 380	406 525	4%
			9 259 081	**9 259 081**	**1 536 475**	**2 170**	**772 412**	**761 892**	**1 536 475**	**7 722 606**	**17%**
		% SPENT	**17%**								
CORPORATE SERVICES											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
BUILDING MAINTENANCE	199776	Non Structured	561 130	561 130	0	0	0	0	0	561 130	0%
BUILDING MAINTENANCE	105734	Non Structured	0	0	77 495	0	32 654	44 842	77 495	-77 495	0%
CIVIC CENTRE	199402	Non Structured	333 359	333 359	0	0	0	0	0	333 359	0%
CIVIC CENTRE	107782	Non Structured	0	0	65 428	0	31 577	33 851	65 428	-65 428	0%
CONVILLE HALL	199429	Non Structured	27 475	27 475	0	0	0	0	0	27 475	0%
CONVILLE HALL	108710	Non Structured	0	0	6 382	0	1 958	4 424	6 382	-6 382	0%
CORPORATE SERVICES ADMIN SUPPORT	199934	Night Shift	9 223	9 223	0	0	0	0	0	9 223	0%
CORPORATE SERVICES ADMIN SUPPORT	199935	Shift Additional Remuneration	9 587	9 587	0	0	0	0	0	9 587	0%
OFFICE OF THE EXECUTIVE MAYOR	199816	Non Structured	53 000	53 000	0	0	0	0	0	53 000	0%
OFFICE OF THE EXECUTIVE MAYOR	242668	Non Structured	0	1	1 956	0	632	1 324	1 956	-1 955	195553%
THEMBALETHU HALL	200193	Non Structured	21 200	21 200	0	0	0	0	0	21 200	0%
UNIONDALE & HAARLEM	199513	Non Structured	55 608	55 608	0	0	0	0	0	55 608	0%
UNIONDALE & HAARLEM	200457	Non Structured	1	1	0	0	0	0	0	1	0%
UNIONDALE & HAARLEM	133615	Non Structured	0	0	1 103	1 103	0	0	1 103	-1 103	0%
			1 070 583	**1 070 584**	**161 477**	**1 103**	**66 820**	**93 555**	**161 477**	**909 107**	**15%**
		% SPENT	**15%**								

CIVIL ENGINEERING											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
CIVIL ENGINEERING SERVICES ADMINISTRATIVE SUPPORT	199953	Non Structured	34 111	34 111	0	0	0	0	0	34 111	0%
CIVIL ENGINEERING SERVICES ADMINISTRATIVE SUPPORT	105514	Non Structured	0	0	77 867	0	36 432	41 435	77 867	-77 867	0%
LABORATORY SERVICES	199917	Non Structured	24 062	24 062	0	0	0	0	0	24 062	0%
PUMP STATION MAINTENANCE	199790	Non Structured	732 100	732 100	0	0	0	0	0	732 100	0%
PUMP STATION MAINTENANCE	106587	Non Structured	0	0	146 899	0	55 750	91 149	146 899	-146 899	0%
ROADS & STORMWATER SERVICES	200153	Night Shift	16 064	16 064	0	0	0	0	0	16 064	0%
ROADS & STORMWATER SERVICES	134627	Non Structured	0	0	5 673	2 085	1 057	2 531	5 673	-5 673	0%
ROADS & STORMWATER SERVICES	200154	Non Structured	1 735 326	1 735 326	74 183	0	38 416	35 768	74 183	1 661 143	4%
ROADS & STORMWATER SERVICES	242669	Non Structured	0	1	1 028	0	101	927	1 028	-1 027	
ROADS & STORMWATER SERVICES	200155	Shift Additional Rem	42 118	42 118	0	0	0	0	0	42 118	0%
WASTE WATER NETWORK	200294	Non Structured	6 103 713	6 103 713	975 226	0	374 443	600 782	975 226	5 128 488	16%
WASTE WATER NETWORK	133613	Non Structured	0	0	47 675	14 796	27 859	5 020	47 675	-47 675	0%
WASTEWATER TREATMENT	106394	Night Shift	493 301	493 301	98 949	0	45 276	53 673	98 949	394 352	20%
WASTEWATER TREATMENT	200312	Non Structured	1 930 451	1 930 451	0	0	0	0	0	1 930 451	0%
WASTEWATER TREATMENT	106395	Non Structured	0	0	288 855	0	137 111	151 745	288 855	-288 855	0%
WASTEWATER TREATMENT	134628	Non Structured	0	0	6 401	3 473	2 928	0	6 401	-6 401	0%
WASTEWATER TREATMENT	131870	Shift Additional Rem	327 455	327 455	103 114	0	33 984	69 130	103 114	224 341	31%
WASTEWATER TREATMENT	200314	Structured	360 898	360 898	0	0	0	0	0	360 898	0%
WATER NETWORK	200332	Non Structured	6 025 008	6 025 008	0	0	0	0	0	6 025 008	0%
WATER NETWORK	105799	Non Structured	0	0	830 675	0	363 740	466 935	830 675	-830 675	0%
WATER NETWORK	135634	Non Structured	0	0	3 759	1 555	2 204	0	3 759	-3 759	0%
WATER NETWORK	135633	Non Structured	0	0	874	359	515	0	874	-874	0%
WATER PURIFICATION	105819	Night Shift	514 782	514 782	82 034	0	40 593	41 441	82 034	432 748	16%
WATER PURIFICATION	200349	Non Structured	2 161 075	2 161 075	0	0	0	0	0	2 161 075	0%
WATER PURIFICATION	105820	Non Structured	0	0	346 679	0	199 082	147 598	346 679	-346 679	0%
WATER PURIFICATION	138197	Non Structured	0	0	4 133	1 530	1 778	825	4 133	-4 133	0%
WATER PURIFICATION	131869	Shift Additional Rem	368 967	368 967	81 819	0	31 281	50 538	81 819	287 148	22%
WATER PURIFICATION	200351	Structured	471 923	471 923	0	0	0	0	0	471 923	0%
WATER PURIFICATION	105821	Structured	0	0	1 536	0	1 536	0	1 536	-1 536	0%
			21 341 354	**21 341 355**	**3 177 380**	**23 798**	**1 394 087**	**1 759 496**	**3 177 380**	**18 163 975**	**15%**
		% SPENT	**15%**								

PLANNING AND DEVELOPMENT											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
INTEGRATED HUMAN SETTLEMENTS	103813	Non Structured	166 356	166 356	4 914	0	1 242	3 671	4 914	161 442	3%
INTEGRATED HUMAN SETTLEMENTS	239406	Non Structured	0	1	1 547	0	567	980	1 547	-1 546	154664%
ECONOMIC DEVELOPMENT	113597	Non Structured	37 100	37 100	0	0	0	0	0	37 100	0%
ECONOMIC DEVELOPMENT	235096	Non Structured	0	1	1 008	1 008	0	0	1 008	-1 007	100782%
			203 456	**203 458**	**7 468**	**1 008**	**1 809**	**4 651**	**7 468**	**195 990**	**4%**
		% SPENT	**4%**								
MUNICIPAL MANAGER											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
COMMUNICATION & INTERGOVERNMENTAL RELATIONS (IGR)	135335	Non Structured	26 200	26 200	4 058	0	0	4 058	4 058	22 142	15%
			26 200	**26 200**	**4 058**	**0**	**0**	**4 058**	**4 058**	**22 142**	**15%**
		% SPENT	**15%**								
FINANCIAL SERVICES											
Department	PPID	Item Name	Original Budget	Amended Budget	Actual Spent to date	JUL	AUG	SEP	1st QUARTER	Available	% Budget Spent
ACQUISITIONS/ DEMAND MANAGEMENT	142174	Non Structured	57 240	57 240	0	0	0	0	0	57 240	0%
Budgeting & Financial Management	234704	Non Structured	0	1	0	0	0	0	0	1	0%
BILLING SERVICES	139943	Non Structured	0	0	6 569	0	1 300	5 269	6 569	-6 569	0%
BILLING SERVICES	105669	Non Structured	101 612	101 612	4 511	0	909	3 603	4 511	97 101	4%
CREDIT CONTROL & INDIGENT MANAGEMENT	105115	Non Structured	380 000	380 000	135 995	0	68 578	67 417	135 995	244 005	36%
CREDITORS ADMINISTRATION	110858	Non Structured	87 789	87 789	12 424	0	12 424	0	12 424	75 365	14%
CREDITORS ADMINISTRATION	131801	Structured	0	0	0	0	0	0	0	0	0%
CUSTOMER RELATIONS MANAGEMENT (CRM)	105536	Non Structured	42 400	42 400	0	0	0	0	0	42 400	0%
INFORMATION MANAGEMENT SYSTEMS & TECHNOLOGY	109422	Non Structured	7 028	7 028	4 525	0	0	4 525	4 525	2 503	64%
LOGISTICS	109030	Non Structured	52 587	52 587	4 907	0	2 306	2 600	4 907	47 680	9%
LOGISTICS	131788	Structured	0	0	0	0	0	0	0	0	0%
PAYROLL ADMINISTRATION	109721	Non Structured	29 235	29 235	5 126	0	233	4 893	5 126	24 109	18%
VALUATIONS	107102	Non Structured	9 731	9 731	0	0	0	0	0	9 731	0%
			767 622	**767 623**	**174 057**	**0**	**85 750**	**88 307**	**174 057**	**593 566**	**23%**
		% SPENT	**23%**						0		
Grand Total			**54 189 359**	**53 958 372**	**8 541 548**	**108 716**	**3 949 594**	**4 483 238**	**8 541 548**	**45 416 824**	**16%**
			16%								

Notes: An amount of **R8 541 548** has been paid out to date, which constitutes **16%** of the overtime budget

2.2.9 Deviations

DIRECTORATE	SERVICES/GOODS	AWARDED TO	AMOUNT	PPID NO.	PPID DESCRIPTION	REASON	OTHER SUPPLIERS
Office of the Municipal Manager (Risk Management)	Attendance of annual ACFE Africa Conference (F Erwee)	Association of Certified Fraud Examiners South Africa	R9 110.00	171652	Seminars/Conferences /Workshops & Events	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Office of the Municipal Manager (Risk Management)	Attendance of IRMSA Conference (A Ngejane)	Institute of Risk Management South Africa (IRMSA)	R14 490.00	2025070205 7967	Seminars/Conferences /Workshops & Events	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Corporate Services	Repairs to Storm Damage Wireless Antennas on 6th Floor	Daisy Business Solution	R9 062.00	172948	Contracted Services: Maintenance of Equipment	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Corporate Services	Registration Fees at IMPSA	Institute of Municipal People Practitioners of South Africa (IMPSA)	R27 120.00	2022070304 6399	Conferences/Worksho ps/Registrations	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Community Services (Waste Management & Pollution Control)	Attendance of Wastecon 2026 Conference	Institute Waste Management of Southern Africa Waste (IWMSA)	R7 850.00	108543	Refuse Removal: Conferences/Seminars /Workshops	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Financial Services	Attendance of GCC 2025 Training (Master General Conditions of Contract for Construction Works)	Luthando Skills and Training	R17 998.00	171650	Conferences/Worksho ps/Registrations	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Planning and Development	Public Works Inspection Summit (3-4 Sep. '26)	Milla Trading cc t/a Milla SA	R22 977.00	171634	Seminars/Conferences /Workshops & Events	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Planning and Development	Participation in Africa Showcase North America 2026 (J Shaw)	On Show Solutions cc	R181 185.00	103778	Tourism Marketing	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.
Development and Environmental Planning	SAPI Planning Africa Conference 2026	South African Planning Institute (SAPI)	R88 920.00	171634 & 171036	Seminars/Conferences /Workshops & Events	Exceptional case and it is impractical or impossible to follow the official procurement processes	N.A.

2.2.10 Withdrawals from municipal bank account

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:	George Municipality	
MUNICIPAL DEMARCATION CODE:	WC044	
QUARTER ENDED:	30-Sep-26	
	Amount	**Reason for withdrawal**
MFMA section 11. (1) Only the *accounting officer* or the *chief financial officer* of a *municipality*, or any other senior financial *official* of the *municipality* acting on the written authority of the *accounting officer* may withdraw money or authorise the withdrawal of money from any of the *municipality*'s bank accounts, and may do so only -		
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section:	R -	Donations made approved by Mayor, Municipal Manager and CFO
(e) to pay over to a person or organ of state money received by the *municipality* on behalf of that person or organ of state, including -	R 23 089 300.00	Transfers made to the Department of Transport and Public works for motor registration costs
(i) money collected by the *municipality* on behalf of that person or organ of state by agreement; or		
(ii) any insurance or other payments received by the *municipality* for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and *security* deposits;	R 5 637 627.00	Refunds made ie. Deposits as well as refund of monies incorrectly paid into the bank account
(h) for cash management and *investment* purposes in accordance with section 13;	R 486 542 510.00	Investments made
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be *prescribed*.		
(4) The *accounting officer* must within 30 days after the end of each *quarter* -	**Name and Surname:** L. MAKSELA	
(a) table in the *municipal council* a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that *quarter*; and	**Rank/Position:** Manager: Budget and Financial Management	
(b) submit a copy of the report to the relevant *provincial treasury* and the *Auditor-General*.	**Signature:**	

Tel number	**Fax number**	**Email Address**
044 801 9036	044 801 9175	lmmaksella@george.gov.za

The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.

2.2.11 Loans and Borrowings for 1st quarter

SAMRAS Loan ID	Lending institution	Inception Date	Original Capital Amount	Balance 01/09/2026	Repayments Sept 2026	Interest Capitalised Sept 2026	Balance 30/09/2026	Percentage
1065	DBSA	01/July/2006	46 000 000	0			0	9.41%
1066	DBSA	01/July/2007	45 700 000	4 707 640			4 707 640	9.18%
1069	DBSA	01/July/2008	54 182 000	11 905 246			11 905 246	11.10%
1070	DBSA	01/July/2009	39 743 000	12 907 672			12 907 672	11.86%
1074	DBSA	01/January/2010	81 300 000	30 363 677			30 363 677	12.15%
1147	DBSA	30/June/2019	53 485 389	21 987 672			21 987 672	9.57%
1078	FNB	01/January/2011	65 000 000	0			0	11.01%
1150	STANDARD BANK	30/June/2022	4 744 057	1 118 203			1 118 203	9.94%
1151	STANDARD BANK	30/June/2022	111 973 726	95 174 435			95 174 435	11.47%
1157	STANDARD BANK	30/June/2025	345 250 894	335 890 648			335 890 648	10.75%
1152	NEDBANK	30/June/2023	174 593 000	160 302 200			160 302 200	11.61%
1156	Nedbank	30/June/2025	48 796 167	40 676 291			40 676 291	8.73%
1153	ABSA Bank	30/June/2023	41 336 000	22 967 512			22 967 512	10.13%
1158	STANDARD BANK	18/May/2026	42 120 000	42 120 000			42 120 000	9.11%
1159	NEDBANK	05/June/2026	522 819 933	522 819 933			522 819 933	10.20%
	TOTAL			**1 302 941 130**	**0**	**0**	**1 302 941 130**	

Total external loans outstanding as of 30 September 2026 amounted to R1 302 941 132.

2.2.12 George Municipality: Charitable and Relief Fund



BIO CASE 28306019



Fri, 2 Oct, 2026 at 09:16:35 AM

Account 9149554208 - GEORGE MUNICIPALITY: RELIEF AND CHARITABLE FUND

Branch MIDLANDS PUBLIC SECTOR

Start Date 20261001 End Date 20261001

Entry

Event No	Date	Description	Site	Amount	Balance
00	261001	BALANCE B/FORWARD		0.00	5047.98
1372	261001	CREDIT INTEREST	EC PUBL SE	16.80	5064.78

2.2.13 Cost Containment Report

Cost Containment Report			
Cost Containment Measure	Budget	Total Expenditure	Savings
Use of consultants	R32 717 548	R1 053 507	R31 664 041
Vehicles used for political office-bearers	R0	R0	R0
Travel and subsistence	R10 243 574	R2 110 493	R8 133 081
Domestic accommodation	R1 873 506	R449 977	R1 423 529
Sponsorships, events and catering	R17 763 074	R2 698 863	R15 064 211
Communication	R994 180	R103 537	R890 643
Other related expenditure items	R0	R0	R0
Total	**R63 591 882**	**R6 416 377**	**R57 175 505**

QUALITY CERTIFICATE

I, **Dr. Dean O'Neill**, the acting municipal manager of **GEORGE MUNICIPALITY**, hereby certify that –

(mark as appropriate)

X	The Quarterly Budget Monitoring Report

For the quarter ended **September 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Dr. Dean O'Neill**

Acting Municipal Manager of **GEORGE WC044** (name and demarcation of municipality)

Signature.....

Date 16 October 2026

GEORGE
THE CITY FOR ALL REASONS

ANNEXURE A

Section 52 (MFMA) Quarterly Performance Assessment Report

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

2026/2027

Quarter 1 (01 July – 30 September 2026)

71 York Street, George | 044 801 9111 | gmun@george.gov.za | www.george.gov.za

TABLE OF CONTENTS

1. Purpose 2
2. Legislative Requirements 2
3. Performance Assessment Process 2
4. Performance Management System 4
5. Actual Performance for the First Quarter (01 July – 30 September 2026) 4
6. George Performance per Municipal SO (01 July – 30 September 2026) 5
7. Actual Strategic Performance and Corrective Measures That Will Be Implemented 6
7.1 Develop And Grow George 6
7.2 Safe, Clean And Green 7
7.3 Affordable Quality Services 8
7.4 Good Governance And Human Capital 11
7.5 Participative Partnerships 12
8. Conclusion 13

LIST OF TABLES

Table 1: Explanation of Colour Codes 3
Table 2: Overall Performance per SO (01 July – 30 September 2026) 5
Table 3: Summary of Results: Develop and Grow George (SO1) 6
Table 4: Summary of Results: Safe, Clean and Green (SO2) 7
Table 5: Summary of Results: Affordable Quality Services (SO3) 10
Table 6: Summary of Results: Good Governance (SO4) 11
Table 7: Summary of Results: Participative Partnerships (SO5) 12
Table 8: Performance for the First Quarter 13

© George Municipality

71 York Street
PO Box 19
George
6530

Phone: 044 801 9111 • Email: gmun@george.gov.za

Disclaimer

This Quarterly Performance Assessment Report is based on reported information only and is un-audited. This report is subject to change on finalisation of the internal Performance Audit Report for the 1st Quarter of the 2026/2027 financial year.

1. Purpose

The purpose of this report is to inform Council of the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Revised Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the First quarter (01 July – 30 September 2026) of the 2026/27 financial year.

2. Legislative Requirements

2.1 The SDBIP is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act, 56 (Act 56 of 2003) (MFMA), and the format of the SDBIP is prescribed by the MFMA Circular 13.

2.2 Section 41(1)(e) of the Local Government: Municipal Systems Act, 32 (Act 32 of 2000) (MSA), prescribes that a process must be established of regular reporting to Council.

2.3 This report is a requirement in terms of Section 52 of the MFMA which provides for:

2.3.1 The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality.

2.3.2 The Accounting Officer, while conducting the above, must consider:

a. Section 71 Reports; and the

b. Performance in line with the SDBIP.

3. Performance Assessment Process

3.1 The SDBIP consists of a TL as well as a Departmental Plan for each department.

3.2 For purposes of reporting, the TL SDBIP is used to report on the organisational performance of the Municipality to Council and the Community.

3.3 The TL SDBIP measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of the Local

Government Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the IDP of the Municipality. The TL SDBIP 2026/27 was approved by the Executive Mayor in June 2026.

3.4 The Departmental SDBIP measures the achievement of pre-determined performance indicators that are based on operational service delivery requirements aligned to the TL SDBIP. The Departmental Plans have been approved by the Municipal Manager.

3.5 The Quarterly Performance Assessment Report is structured to report on the following five (5) Strategic Objectives (SOs):

- Develop and Grow George (SO 1);
- Safe, Clean and Green (SO 2);
- Affordable Quality Services (SO 3);
- Participative Partnerships (SO 4); and
- Good Governance and Human Capital(SO 5)

3.6 The overall assessment of actual performance against targets set for the KPIs as documented in the SDBIP are illustrated in terms of the following assessment methodology:

Table 1: Explanation of Colour Codes

Colour	Rating	Category	Percentage/Score
	1	Unacceptable Performance	0% >= Actual/Target < 75%0% >= Actual/Target < 75%
	2	Not fully Effective	75% >= Actual/Target < 100%
	3	Fully Effective	Actual/Target = 100%
	4	Above Expectation	100% > Actual/Target < 150%
	5	Outstanding Performance	Actual/Target >= 150%

3.7 The Performance Management System is a web-based system, and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of the TL SDBIP and Departmental SDBIPs.

3.8 Performance reports on the TL SDBIP are submitted to the Mayoral Committee and Council on a quarterly, half yearly (Mid-Year Budget and Performance Assessment Report) and annual basis (annual amendments to the TL SDBIP must

be approved by Council following the submission of the Mid-Year Budget and Performance Assessment Report and the approval of the adjustments budget).

4. Performance Management System

4.1 The Municipality utilises an electronic web-based system that is monthly updated with actual performance.

4.2 The system closes every month between the 10th to the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

4.3 The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

4.4 The system requires KPI owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/reached and serves as part of the Portfolio of Evidence (PoE) for auditing purposes.

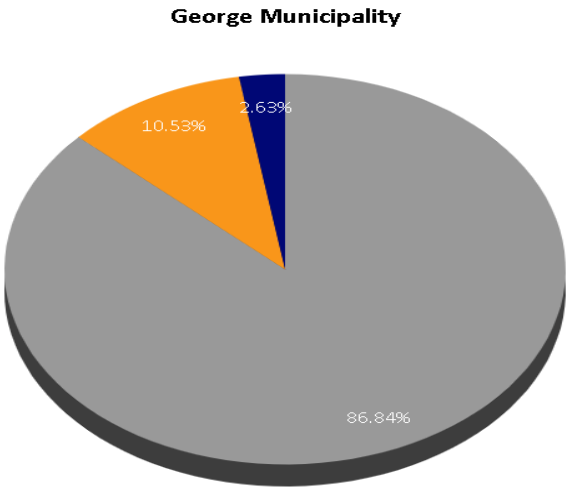
4.5 In terms of Section 46(1)(a)(iii) of the MSA, the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

5. Actual Performance for the First Quarter (01 July – 30 September 2026)

5.1 The Revised TL SDBIP contains performance indicators per KPA and comments with corrective measures with regard to targets not achieved.

5.2 A detailed analysis of actual performance for the First quarter of the financial year 2026/27 is provided for in section 7 of this report.

6. George Performance per Municipal SO (01 July – 30 September 2026)



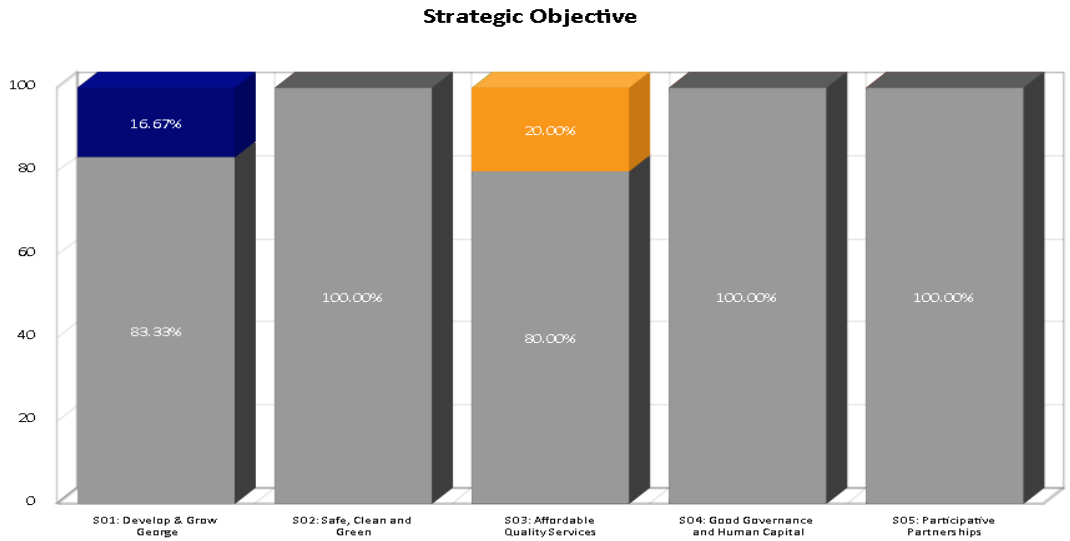


Table 2: Overall Performance per SO (01 July – 30 September 2026)

		Municipal SO				
		SO1: Develop & Grow George	SO2: Safe, Clean and Green	SO3: Affordable Quality Services	SO4: Good Governance and Human Capital	SO5: Participative Partnerships
Not yet Applicable	**33 (86.84%)**	5 (83.33%)	5 (100.00%)	16 (80.00%)	5 (100.00%)	2 (100.00%)
Unacceptable Performance	**4 (10.53%)**	-	-	4 (20.00%)	-	-
Not Fully Effective	-	-	-	-	-	-
Fully Effective	-	-	-	-	-	-
Above Expectation	**1 (2.63%)**	1 (16.67%)	-	-	-	-
Outstanding Performance	-	-	-	-	-	-
Total:	**38 (100%)**	**6(15.79%)**	**5(13.16%)**	**20(52.63%)**	**5(13.16%)**	**2(5.26%)**

7. Actual Strategic Performance and Corrective Measures That Will Be Implemented

7.1 DEVELOP AND GROW GEORGE

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
TL10	Spend 90% of the allocated capital budget for the completion of the first phase of the development for the Uniondale cemetry by 30 June 2027{(Actual capital expenditure divided by the total approved capital budget less savings) x100}	% of budget spent	All	0%	90%	0%	0%	NA	0%
TL12	Develop a Community Development Strategy and submit to Section 80 Committee by 30 June 2027	Community Development Strategy developed and submitted	All	0	1	0	0	NA	0
TL13	Complete the composting facility at George landfill site by 31 March 2027	Number of composting sites completed	All	0	1	0	0	NA	0
TL14	Complete the waste transfer facility at George by 31 March 2027	Number of waste transfer facilities completed	All	0	1	0	0	NA	0
TL35	Submit the revised MSDF to Council by 31 May 2027	Number of revised MSDF to Council by 31 May 2027	All	1	1	0	0	NA	0
TL38	Job creation through the Municipality's EPWP projects (NKPI Proxy - MFMA, Reg. S10(d)	Number of EPWP job opportunities created by 30 June 2027	All	807	1 000	350	721	B	721

Table 3: Summary of Results: Develop and Grow George (SO1)

	Not Applicable Yet	KPIs with no targets or actuals in the selected period.	5
	Unacceptable Performance	0% <= Actual/Target <= 74.999%	0
	Not Fully Effective	75.000% <= Actual/Target <= 99.999%	0
	Fully Effective	Actual meets Target (Actual/Target = 100%)	0
	Above Expectation	100.001% <= Actual/Target <= 149.999%	0
	Outstanding Performance	150.000% <= Actual/Target	1
Total KPIs			**6**

7.2 SAFE, CLEAN AND GREEN

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
TL1	Achieve 95% water quality compliance as per SANS 241:2015 by 30 June 2027	Percentage of water quality compliance achieved as measured against the SANS 241:2015 by 30 June 2027	All	97.42%	95%	0%	0%	N/A	0%
TL6	Review the Disaster Management Plan and submit to Council by 31 March 2027	Disaster Management Plan reviewed and submitted to Council by 31 March 2027	All	1	1	0	0	N/A	0
TL7	Increase Go George passenger trips with 5% (compared to 2024/25) by 30 June 2027	% increase in passenger trips	All	0%	5%	0%	0%	N/A	0%
TL8	Develop a Community Safety and Mobility Strategic Plan and submit to Section 80 Committee by 31 May 2027	Number of Community Safety and Mobility Strategic Plans developed and submitted	All	1	1	0	0	N/A	0
TL11	Develop a Master Plan for the Replacement of Trees and Greening of the City and submit to the Section 80 Committee by 30 June 2027	Master Plan for the Replacement of Trees and Greening of City developed and submitted	All	0	1	0	0	N/A	0

Table 4: Summary of Results: Safe, Clean and Green (SO 2)

	Not Applicable Yet	KPIs with no targets or actuals in the selected period.	5
	Unacceptable Performance	0% <= Actual/Target <= 74.999%	0
	Not Fully Effective	75.000% <= Actual/Target <= 99.999%	0
	Fully Effective	Actual meets Target (Actual/Target = 100%)	0
	Above Expectation	100.001% <= Actual/Target <= 149.999%	0
	Outstanding Performance	150.000% <= Actual/Target	0
Total KPIs			**5**

7.3 AFFORDABLE QUALITY SERVICES

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
TL2	Limit water network losses to less than 30% measured annually by 30 June 2027	Percentage of water network losses at 30 June 2027	All	30%	30%	0%	0%	N/A	0%
TL3	Refurbish and /or replace existing water pipelines of George Municipality by 30 June 2027	Kilometres of water pipelines	All	3	3	0	0	N/A	0
TL4	Refurbish and/or replace existing sewer pipelines of George Municipality by 30 June 2027	Kilometres of sewer pipelines	All	3	3	0	0	N/A	0
TL5	Rehabilitate and/or resurface existing roads of George Municipality by 30 June 2027	Kilometres of roads	All	5	5	0	0	N/A	0
TL17	Limit annual average electricity losses to less than 12% by 30 June 2027 {(Number of units purchased - Number of units Sold (incl. free basic electricity) / Number of units purchased) X100})	Percentage electricity losses at 30 June 2027	All	8.52%	12%	0%	0%	N/A	0%
TL18	Update 66kV Master Plan and submit to Section 80 Committee by 30 June	Master Plan updated and submitted	All	1	1	0	0	N/A	0
TL19	Appoint a Service Provider for Skaapkop Substation upgrades by 30 June 2027	Number of Service Providers appointed for the Skaapkop Substation upgrades	All	0	1	0	0	N/A	0
TL20	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential water meters which are connected to the municipal water infrastructure network	All	38 000	39 000	0	0	N/A	0
TL21	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential electricity meters connected to the municipal electrical infrastructure network	All	46 000	46 600	0	0	N/A	0
TL22	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential account holders which are billed for sewerage	All	40 000	40 800	0	0	NA	0
TL23	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential account holders which are billed for refuse removal	All	42 000	42 500	0	0	NA	0
TL24	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic water	All	7 162	9 200	9 200	8 030	0	8 030
Performance Comment	[D526] Director: Financial Services: Since June 2026 the actual number of qualifying indigent households receiving free basic water has increased from 7 761 to 8 030. The revised qualification thresholds is assisting to address the shortfall resultant mainly from the phased implementation of revised indigent-policy qualifying criteria and the annual reapplication and verification process. (September 2026)								
Corrective Action	[D526] Director: Financial Services: The Credit Control Section continues to implement the approved indigent outreach and re-registration programme, including scheduled roadshows, household verification and assistance at area offices. The revised income thresholds and the new indigent-management system implemented from July 2026 will be used to improve access to the application process								

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
	while maintaining eligibility controls. The Manager: Credit Control will monitor registrations monthly, with the Deputy Director: Revenue Management reporting progress against the revised targets to the Chief Financial Officer each month. (September 2026)								
TL25	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic electricity	All	11 341	13 300	13 300	13 394	0	13 394
Performance Comment	[D527] Director: Financial Services: Since June 2026 the actual number of qualifying indigent households receiving free basic electricity has increased from 13 025 to 13 394. The result was affected by the annual reapplication and verification of indigent status, together with the closure or blocking of prepaid meters with no recorded purchases or activity during the preceding two years to reduce the risk of losses and meter tampering. (September 2026)								
Corrective Action	[D527] Director: Financial Services: The Credit Control Section will continue scheduled indigent roadshows, re-registration drives and household verification, supported by the indigent-management system implemented from July 2026. The Manager: Credit Control and the relevant Electrical Engineering Services officials will reconcile the indigent register with prepaid-vending information monthly, investigate inactive or blocked meters and report progress to the Deputy Director: Revenue Management and Chief Financial Officer. (September 2026)								
TL26	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic sanitation	All	7 137	9 200	9 200	8 041	0	8 041
Performance Comment	[D528] Director: Financial Services: Since June 2026 the actual number of qualifying indigent households receiving free basic sanitation has increased from 7 772 to 8 041. The revised qualification thresholds is assisting to address the shortfall resultant mainly from the phased implementation of revised indigent-policy qualifying criteria and the annual reapplication and verification process. (September 2026)								
Corrective Action	[D528] Director: Financial Services: The Credit Control Section will continue scheduled indigent roadshows, re-registration drives and household verification, supported by the indigent-management system implemented from July 2026. The Manager: Credit Control and the relevant Electrical Engineering Services officials will reconcile the indigent register with prepaid-vending information monthly, investigate inactive or blocked meters and report progress to the Deputy Director: Revenue Management and Chief Financial Officer. (September 2026)								
TL27	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic refuse removal	All	7 189	9 200	9 200	8 044	0	8 044
Performance Comment	[D529] Director: Financial Services: Since June 2026 the actual number of qualifying indigent households receiving free basic refuse has increased from 7 775 to 8 044. The revised qualification thresholds is assisting to address the shortfall resultant mainly from the phased implementation of revised indigent-policy qualifying criteria and the annual reapplication and verification process. (September 2026)								
Corrective Action	[D529] Director: Financial Services: The Credit Control Section will continue scheduled indigent roadshows, re-registration drives and household verification, supported by the indigent-management system implemented from July 2026. The Manager: Credit Control and the relevant Electrical Engineering Services officials will reconcile the indigent register with prepaid-vending information monthly, investigate inactive or blocked meters and report progress to the Deputy Director: Revenue Management and Chief Financial Officer. (September 2026)								
TL28	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2027 {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term	Percentage Debt to Revenue obligations met as at 30 June 2027	All	28.99%	45%	0%	0%	NA	0%

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
	Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) X 100}								
TL29	Financial viability measured in terms of the outstanding service debtors as at 30 June 2027 [(Total outstanding service debtors/ revenue received for services) x 100]	Percentage Service debtors as at 30 June 2027	All	12.01%	16%	0%	0%	NA	0%
TL30	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2027 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment)/Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2027	All	3.68	2	0	0	NA	0
TL31	Achieve a payment percentage of 95% by 30 June 2027 (Annual Debtors Collection Rate (Last 12 months receipts / last 12 months billing)	Percentage of payment achieved by 30 June 2027	All	92.43%	95%	0%	0%	NA	0%
TL32	The percentage of the municipal original capital budget actually spent on capital projects by 30 June 2027 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings)X100}	Percentage of the municipal original capital budget actually spent on capital projects by 30 June 2027	All	95%	85%	0%	0%	NA	0%

Table 5: Summary of Results: Affordable Quality Services (SO 3)

	Not Applicable Yet	KPIs with no targets or actuals in the selected period.	16
	Unacceptable Performance	0% <= Actual/Target <= 74.999%	0
	Not Fully Effective	75.000% <= Actual/Target <= 99.999%	4
	Fully Effective	Actual meets Target (Actual/Target = 100%)	0
	Above Expectation	100.001% <= Actual/Target <= 149.999%	0
	Outstanding Performance	150.000% <= Actual/Target	0
Total KPIs			**20**

7.4 GOOD GOVERNANCE AND HUMAN CAPITAL

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
TL15	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	% of people from employment equity target groups employed	Whole Municipal Area: All	67%	67%	0%	0%	NA	0%
TL16	Spend 0.33% of personnel budget on training by 30 June 2027 {(Actual total training expenditure divided by total personnel budget)x100}	Percentage of the personnel budget actually spent on training	Whole Municipal Area: All	0.32%	0.33%	0%	0%	NA	0%
TL33	Submit the draft strategic risk register to the Risk Management Committee by 31 March	Register submitted	Whole Municipal Area: All	1	1	0	0	NA	0
TL34	Review the 3 year Internal Audit Plan based on the risk assessment and submit to Audit Committee by 30 June 2027	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2027	Whole Municipal Area: All	1	1	0	0	NA	0
TL37	Submit the Final Annual Report and Oversight Report to Council by 31 March 2027	Number of Final Annual Reports and Oversight Report submitted by 31 March 2027	Whole Municipal Area: All	1	1	0	0	NA	0

Table 6: Summary of Results: Good Governance and Human Capital (SO 4)

	Not Applicable Yet	KPIs with no targets or actuals in the selected period.	5
	Unacceptable Performance	0% <= Actual/Target <= 74.999%	0
	Not Fully Effective	75.000% <= Actual/Target <= 99.999%	0
	Fully Effective	Actual meets Target (Actual/Target = 100%)	0
	Above Expectation	100.001% <= Actual/Target <= 149.999%	0
	Outstanding Performance	150.000% <= Actual/Target	0
Total KPIs			**5**

7.5 PARTICIPATIVE PARTNERSHIPS

Ref	KPI Name	Unit of Measurement	Area	Baseline	Original Annual Target	01 July – 30 September 2026			
						Target	Actual	R	YTD Actual
TL9	Review and submit the IWMP to Council by 30 June 2027	Number of IWPM reviewed and submitted to Council by 30 June 2027	Whole Municipal Area: All	0	1	0	0	NA	N/A
TL36	Submit the Draft IDP to Council by 31 March 2027	Number of Draft IDPs submitted to Council by 31 March 2027	Whole Municipal Area: All	1	1	0	0	NA	N/A

Table 7: Summary of Results: Participative Partnerships (SO 5)

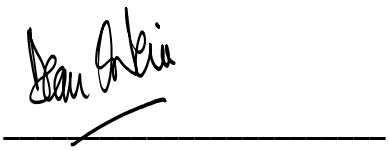
	Not Applicable Yet	KPIs with no targets or actuals in the selected period.	2
	Unacceptable Performance	0% <= Actual/Target <= 74.999%	0
	Not Fully Effective	75.000% <= Actual/Target <= 99.999%	0
	Fully Effective	Actual meets Target (Actual/Target = 100%)	0
	Above Expectation	100.001% <= Actual/Target <= 149.999%	0
	Outstanding Performance	150.000% <= Actual/Target	0
Total KPIs			**2**

8. Conclusion

The 2026/2027 TL SDBIP comprises of 38 KPIs. The table below depicts the performance for the First quarter:

Table 8: Performance for the First Quarter

	No KPI Target This Quarter	33
	Unacceptable Performance	0
	Not Fully Effective	4
	Fully Effective	0
	Above Expectation	0
	Outstanding Performance	1
Total KPIs		**38**



DR DEAN O'NEILL
MUNICIPAL MANAGER

DATE: 22 OCTOBER 2026