



# George Municipality

## Adjustments Budget

2024/2025

27 February 2025



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**Glossary**

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

|   |
|---|
| <b>SDBIP</b> – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.  |
| <b>Strategic Objectives</b> – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.                             |
| <b>Virement</b> – A transfer of budget.   |
| <b>Virement Policy</b> - The policy that sets out the rules for budget transfers. Varmints are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget. |
| <b>Vote</b> – One of the main segments into which a budget is divided, usually at directorate / department level.   |

## **Part 1 – Adjustments Budget**

### **Mayors' Report**

#### **1. Foreword**

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

#### **Municipal Budget and Reporting Regulations (MBRR)**

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

#### **Regulation 23. (3):**

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

#### **Municipal Budget and Reporting Regulations (MBRR)**

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

Regulation 23. (3) furthermore, stipulates that:

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



## **1.1 Background**

To submit to Council an Adjustments Budget for approval as prescribed in Section 28(2)(b) of the Local Government: Municipal Finance Management Act, (Act No. 56 of 2003) and the Municipal Budget and Reporting Regulations to accommodate changes in grant funding.

## **1.2 Council Resolutions**

On 27 February 2025, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- a) That Council grant approval for the Capital Budget to be adjusted as per Annexure “B”;
- b) That Council grant approval for the Operating Budget to be adjusted as per table D and table E;
- c) That a contribution of R120 million to the Capital Replacement Reserve (CRR) be approved;
- d) That the Service Delivery and Budget Implementation Plan (SDBIP) be adjusted to reflect the changes outlined in the Adjustments Budget for 2024/25;
- e) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government

### 1.3 Executive Summary

#### **MOTIVATION**

With regards to **Regulation 23. (3)** as defined above, George Municipality received additional grant allocations as well as grant reductions as per Provincial Gazette 9021, dated 21 January 2025., to utilise these funds in the 2024/2025 budget. See **Annexure “A”** for the official Government Gazette.

#### **TABLE A: AMENDED PROVINCIAL ALLOCATIONS**

| PROVINCIAL TREASURY AMENDED ALLOCATIONS 2024/25         |                 |            |                     |
|---|-----------------|------------|---------------------|
| GRANT   | MAIN ALLOCATION | ADJUSTMENT | ADJUSTED ALLOCATION |
| Disaster Management Grant                               | 0               | 2 500 000  | 2 500 000           |
| Informal Settlements Upgrading Partnership Grant        | 10 000 000      | -5 000 000 | 5 000 000           |
| Human Settlements Development Grant                     | 10 098 000      | -2 740 000 | 7 358 000           |
| George Integrated Public Transport Network – Operations | 257 994 000     | 40 000 000 | 297 994 000         |
| Title Deeds Restoration Grant                           | 91 000          | 276 000    | 367 000             |
| Western Cape Financial Management Capability Grant      | 2 000 000       | 100 000    | 2 100 000           |

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

The following adjustments are recommended to Council for approval:

#### **2024/2025 CAPITAL BUDGET ADJUSTMENTS**

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

The 2024/25 Capital budget is decreased from R1 851 537 340 to R1 684 697 951. See Annexure “B” for Capital adjustments. The table below is a summary of the Capital Budget per Directorate.

**TABLE B: CAPITAL BUDGET PER DIRECTORATE**

| Directorate                     | January 2025 Adjustments Budget | Proposed Amendments | February 2025 Adjustments Budget |
|---------------------------------|---------------------------------|---------------------|----------------------------------|
| Civil Engineering Services      | 1 460 204 434                   | -50 000 000         | 1 410 204 434                    |
| Community Services              | 111 607 819                     | -5 080 499          | 106 527 320                      |
| Corporate Services              | 16 478 976                      | -8 103 269          | 8 375 707                        |
| Electrotechnical Services       | 212 686 132                     | -103 797 292        | 108 888 840                      |
| Office of the Municipal Manager | 155 500                         | -45 000             | 110 500                          |
| Financial Services              | 3 245 500                       | - 429 674           | 2 815 826                        |
| Planning and Development        | 47 158 979                      | 616 345             | 47 775 324                       |
| <b>Grand Total</b>              | <b>1 851 537 340</b>            | <b>-166 839 389</b> | <b>1 684 697 951</b>             |

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

Capital Replacement Reserve (CRR) Funded projects.

Reprioritizing of CRR – funded projects to ensure that projects are fully funded. From the 2023/24 Annual Financial Statements and the section 72 mid-year assessment for the 2024/25 financial year it is evident that a contribution must be made to the CRR from the working capital. A contribution to the CRR of R120 million is needed to fund the proposed adjusted capital budget.

The CRR funded projects are reduced with R66 117 150 from R325 201 847 to R259 084 697 to ensure a funded budget.

External Funding (EFF)

The EFF funding for 2024/25 is reduced with R100 118 600 from R494 165 661 to R394 047 061.

Grant funded projects

Grant funding is decreased with R603 640 from R1 032 169 832 to R1 031 566 192. This is a shift in the Public Transport Grant projects.

The following table indicates the effect of the adjustments budget on the funding of the 2024/25 Capital Adjustments budget.



**TABLE C: CAPITAL BUDGET FUNDING**

| Funding Source                    | January 2025 Adjustments Budget | Proposed Amendments | February 2025 Adjustments Budget |
|-----------------------------------|---------------------------------|---------------------|----------------------------------|
| Capital replacement reserve (CRR) | 325 201 847                     | -66 117 150         | 259 084 697                      |
| External financing fund (EFF)     | 494 165 661                     | -100 118 600        | 394 047 061                      |
| Grants                            | 1 032 169 832                   | -603 640            | 1 031 566 192                    |
| Other                             | 0                               | 0                   | 0                                |
| <b>Total</b>                      | <b>1 851 537 340</b>            | <b>-166 839 389</b> | <b>1 684 697 951</b>             |

## **Part 2 – Adjustments Budget Schedules**

### **2.1 – Legislative Framework**

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

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

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

### **2.2 – Adjustments Budget Schedules**

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



Table 1 – B1: Budget Summary

| WC044 George - Table B1 Adjustments Budget Summary - 27/02/2025 |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
|---|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description   | Budget Year 2024/25 |                   |                 |                       |                     |                       |                   |                   |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|   | Original<br>Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total<br>Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands   | A                   | A1                | B               | C                     | D                   | E                     | F                 | G                 | H                  |                           |                           |
| <b>Financial Performance</b>                                    |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Property rates  | 480 506             | 480 506           | -               | -                     | -                   | -                     | 2 537             | 2 537             | 483 043            | 509 337                   | 539 897                   |
| Service charges   | 1 703 493           | 1 703 493         | -               | -                     | -                   | -                     | 33 662            | 33 662            | 1 737 154          | 1 873 168                 | 2 061 121                 |
| Investment revenue  | 59 978              | 59 978            | -               | -                     | -                   | -                     | 48 000            | 48 000            | 107 978            | 62 658                    | 65 458                    |
| Transfers recognised - operational                              | 697 179             | 708 431           | -               | -                     | -                   | -                     | 32 612            | 32 612            | 741 042            | 688 722                   | 725 528                   |
| Other own revenue   | 613 350             | 613 350           | -               | -                     | -                   | -                     | 26 945            | 26 945            | 640 295            | 665 659                   | 692 200                   |
| <b>Total Revenue (excluding capital transfers and</b>           | <b>3 554 507</b>    | <b>3 565 758</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>143 755</b>    | <b>143 755</b>    | <b>3 709 514</b>   | <b>3 799 543</b>          | <b>4 084 204</b>          |
| Employee costs  | 823 626             | 844 506           | -               | -                     | -                   | -                     | (15 018)          | (15 018)          | 829 488            | 858 507                   | 905 481                   |
| Remuneration of councillors                                     | 31 120              | 31 120            | -               | -                     | -                   | -                     | (0)               | (0)               | 31 120             | 32 365                    | 33 660                    |
| Depreciation & asset impairment                                 | 205 288             | 205 288           | -               | -                     | -                   | -                     | 60 652            | 60 652            | 265 940            | 237 938                   | 259 084                   |
| Interest  | 59 903              | 59 968            | -               | -                     | -                   | -                     | (14 000)          | (14 000)          | 45 968             | 78 890                    | 104 885                   |
| Inventory consumed and bulk purchases                           | 1 146 658           | 1 144 566         | -               | -                     | -                   | -                     | 96 468            | 96 468            | 1 241 034          | 1 277 428                 | 1 414 052                 |
| Transfers and subsidies   | 90 392              | 95 385            | -               | -                     | -                   | -                     | 8 432             | 8 432             | 103 817            | 81 644                    | 86 943                    |
| Other expenditure   | 1 144 725           | 1 132 150         | -               | -                     | -                   | -                     | 77 202            | 77 202            | 1 209 352          | 1 181 343                 | 1 214 776                 |
| <b>Total Expenditure</b>  | <b>3 501 713</b>    | <b>3 512 984</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>213 736</b>    | <b>213 736</b>    | <b>3 726 720</b>   | <b>3 748 113</b>          | <b>4 018 879</b>          |
| <b>Surplus/(Deficit)</b>  | <b>52 794</b>       | <b>52 775</b>     | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69 981)</b>   | <b>(69 981)</b>   | <b>(17 206)</b>    | <b>51 430</b>             | <b>65 324</b>             |
| Transfers and subsidies - capital (monetary alloc               | 387 489             | 1 116 552         | -               | -                     | -                   | -                     | (604)             | (604)             | 1 115 949          | 64 350                    | 67 439                    |
| Transfers and subsidies - capital (in-kind - all)               | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>          | <b>440 282</b>      | <b>1 169 327</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(70 584)</b>   | <b>(70 584)</b>   | <b>1 098 742</b>   | <b>115 780</b>            | <b>132 763</b>            |
| Share of surplus/ (deficit) of associate                        | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |
| <b>Surplus/ (Deficit) for the year</b>                          | <b>440 282</b>      | <b>1 169 327</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(70 584)</b>   | <b>(70 584)</b>   | <b>1 098 742</b>   | <b>115 780</b>            | <b>132 763</b>            |
| <b>Capital expenditure &amp; funds sources</b>                  |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Capital expenditure   | 1 224 724           | 1 851 537         | -               | -                     | -                   | -                     | (166 839)         | (166 839)         | 1 684 698          | 1 117 185                 | 774 519                   |
| Transfers recognised - capital                                  | 340 814             | 1 032 170         | -               | -                     | -                   | -                     | (604)             | (604)             | 1 031 566          | 57 261                    | 59 947                    |
| Borrowing   | 466 080             | 494 166           | -               | -                     | -                   | -                     | (100 119)         | (100 119)         | 394 047            | 647 348                   | 505 735                   |
| Internally generated funds                                      | 417 829             | 325 202           | -               | -                     | -                   | -                     | (66 117)          | (66 117)          | 259 085            | 412 577                   | 208 838                   |
| <b>Total sources of capital funds</b>                           | <b>1 224 724</b>    | <b>1 851 537</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(166 839)</b>  | <b>(166 839)</b>  | <b>1 684 698</b>   | <b>1 117 185</b>          | <b>774 519</b>            |

| WC044 George - Table B1 Adjustments Budget Summary - 27/02/2025 |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
|---|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description   | Budget Year 2024/25 |                   |                 |                       |                     |                       |                   |                   |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|   | Original<br>Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total<br>Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands   | A                   | 1<br>A1           | 2<br>B          | 3<br>C                | 4<br>D              | 5<br>E                | 6<br>F            | 7<br>G            | 8<br>H             |                           |                           |
| <b>Financial position</b>                                       |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Total current assets  | 1 177 485           | 1 262 722         | -               | -                     | -                   | -                     | 294 946           | 294 946           | 1 557 668          | 1 445 549                 | 1 960 273                 |
| Total non current assets  | 5 590 962           | 6 467 815         | -               | -                     | -                   | -                     | (227 491)         | (227 491)         | 6 240 324          | 6 470 210                 | 6 983 190                 |
| Total current liabilities                                       | 997 787             | 985 542           | -               | -                     | -                   | -                     | 138 770           | 138 770           | 1 124 311          | 1 452 579                 | 1 909 508                 |
| Total non current liabilities                                   | 1 565 297           | 1 340 484         | -               | -                     | -                   | -                     | (1 460)           | (1 460)           | 1 339 024          | 2 156 496                 | 2 609 835                 |
| Community wealth/Equity   | 4 421 648           | 5 614 499         | -               | -                     | -                   | -                     | (70 584)          | (70 584)          | 5 543 915          | 4 537 428                 | 4 670 191                 |
| <b>Cash flows</b>   |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Net cash from (used) operating                                  | 870 676             | 514 519           | -               | -                     | -                   | -                     | 101 664           | 101 664           | 616 183            | 378 485                   | 394 863                   |
| Net cash from (used) investing                                  | (1 224 724)         | (1 851 537)       | -               | -                     | -                   | -                     | 166 839           | 166 839           | (1 684 698)        | (1 114 730)               | (774 569)                 |
| Net cash from (used) financing                                  | 404 858             | 404 858           | -               | -                     | -                   | -                     | (171)             | (171)             | 404 688            | 575 401                   | 439 468                   |
| Cash/cash equivalents at the year end                           | 340 020             | 424 859           | -               | -                     | -                   | -                     | 268 332           | 268 332           | 693 192            | 203 528                   | 283 289                   |
| <b>Cash backing/surplus reconciliation</b>                      |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Cash and investments available                                  | 364 373             | 449 212           | -               | -                     | -                   | -                     | 243 979           | 243 979           | 693 192            | 203 528                   | 283 289                   |
| Application of cash and investments                             | 164 156             | 151 665           | -               | -                     | -                   | -                     | 96 795            | 96 795            | 248 460            | 186 837                   | 229 759                   |
| Balance - surplus (shortfall)                                   | 200 217             | 297 547           | -               | -                     | -                   | -                     | 147 184           | 147 184           | 444 732            | 16 691                    | 53 531                    |
| <b>Asset Management</b>   |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Asset register summary (WDV)                                    | 5 540 486           | 6 398 437         | -               | -                     | -                   | -                     | (288 143)         | (288 143)         | 6 110 294          | 6 419 734                 | 6 932 714                 |
| Depreciation  | 205 288             | 205 288           | -               | -                     | -                   | -                     | 60 652            | 60 652            | 265 940            | 237 938                   | 259 084                   |
| Renewal and Upgrading of Existing Assets                        | 590 205             | 1 098 249         | -               | -                     | -                   | -                     | (79 997)          | (79 997)          | 1 018 252          | 479 967                   | 416 540                   |
| Repairs and Maintenance   | 235 683             | 234 391           | -               | -                     | -                   | -                     | 16 986            | 16 986            | 251 377            | 237 249                   | 247 099                   |
| <b>Free services</b>  |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Cost of Free Basic Services provided                            | 193 158             | 160 664           | -               | -                     | -                   | -                     | -                 | -                 | 160 664            | 207 405                   | 222 804                   |
| Revenue cost of free services provided                          | 38 492              | (10 548)          | -               | -                     | -                   | -                     | 901               | 901               | (9 647)            | 40 802                    | 43 250                    |
| <b>Households below minimum service level</b>                   |                     |                   |                 |                       |                     |                       |                   |                   |                    |                           |                           |
| Water:  | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |
| Sanitation/sewerage:  | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |
| Energy:   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |
| Refuse:   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -                 | -                  | -                         | -                         |



Table 2 – B2: Financial Performance (Functional classification)

| WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2025 |      |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
|---|------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|----------------------------|----------------------------|
| Standard Description  | Ref  | Budget Year 2024/25 |                |              |                    |                  |                    |                |                |                 | Budget Year                | Budget Year                |
|   |      | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2025/26 Adjusted Budget | +2 2026/27 Adjusted Budget |
| R thousands   | 1, 4 | A                   | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            |                            |                            |
| <b>Revenue - Functional</b>   |      |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
| <i>Governance and administration</i>  |      | 578 422             | 578 437        | -            | -                  | -                | -                  | 65 982         | 65 982         | 644 419         | 608 618                    | 643 538                    |
| Executive and council   |      | 4                   | 4              | -            | -                  | -                | -                  | -              | -              | 4               | 5                          | 5                          |
| Finance and administration  |      | 578 417             | 578 433        | -            | -                  | -                | -                  | 65 982         | 65 982         | 644 415         | 608 613                    | 643 534                    |
| Internal audit  |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                          | -                          |
| <i>Community and public safety</i>  |      | 168 027             | 171 258        | -            | -                  | -                | -                  | 3 122          | 3 122          | 174 379         | 146 632                    | 164 689                    |
| Community and social services   |      | 22 776              | 22 776         | -            | -                  | -                | -                  | 212            | 212            | 22 988          | 23 193                     | 24 492                     |
| Sport and recreation  |      | 25 844              | 28 853         | -            | -                  | -                | -                  | 403            | 403            | 29 255          | 1 581                      | 1 658                      |
| Public safety   |      | 89 283              | 89 383         | -            | -                  | -                | -                  | 9 311          | 9 311          | 98 693          | 92 069                     | 94 945                     |
| Housing   |      | 29 941              | 30 063         | -            | -                  | -                | -                  | (6 804)        | (6 804)        | 23 259          | 29 597                     | 43 392                     |
| Health  |      | 183                 | 183            | -            | -                  | -                | -                  | -              | -              | 183             | 192                        | 202                        |
| <i>Economic and environmental services</i>  |      | 610 340             | 1 169 369      | -            | -                  | -                | -                  | 46 838         | 46 838         | 1 216 207       | 606 330                    | 623 141                    |
| Planning and development  |      | 25 047              | 25 047         | -            | -                  | -                | -                  | 1 034          | 1 034          | 26 081          | 22 002                     | 23 035                     |
| Road transport  |      | 585 146             | 1 144 175      | -            | -                  | -                | -                  | 45 773         | 45 773         | 1 189 948       | 584 173                    | 599 944                    |
| Environmental protection  |      | 147                 | 147            | -            | -                  | -                | -                  | 30             | 30             | 177             | 155                        | 162                        |
| <i>Trading services</i>   |      | 2 584 894           | 2 762 933      | -            | -                  | -                | -                  | 26 851         | 26 851         | 2 789 784       | 2 502 149                  | 2 720 102                  |
| Energy sources  |      | 1 192 412           | 1 197 133      | -            | -                  | -                | -                  | 19 921         | 19 921         | 1 217 054       | 1 340 013                  | 1 499 055                  |
| Water management  |      | 814 172             | 934 860        | -            | -                  | -                | -                  | 50 286         | 50 286         | 985 146         | 617 586                    | 637 669                    |
| Waste water management  |      | 352 614             | 405 245        | -            | -                  | -                | -                  | (53 691)       | (53 691)       | 351 554         | 305 863                    | 330 370                    |
| Waste management  |      | 225 696             | 225 696        | -            | -                  | -                | -                  | 10 335         | 10 335         | 236 030         | 238 687                    | 253 008                    |
| <i>Other</i>  |      | 313                 | 313            | -            | -                  | -                | -                  | 359            | 359            | 672             | 164                        | 173                        |
| <b>Total Revenue - Functional</b>   | 2    | 3 941 996           | 4 682 311      | -            | -                  | -                | -                  | 143 151        | 143 151        | 4 825 462       | 3 863 893                  | 4 151 643                  |

| WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2025 |      |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
|---|------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|----------------------------|----------------------------|
| Standard Description  | Ref  | Budget Year 2024/25 |                |              |                    |                  |                    |                |                |                 | Budget Year                | Budget Year                |
|   |      | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2025/26 Adjusted Budget | +2 2026/27 Adjusted Budget |
| R thousands   | 1, 4 | A                   | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            |                            |                            |
| <b>Expenditure - Functional</b>   |      |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
| <i>Governance and administration</i>  |      | 565 575             | 564 763        | -            | -                  | -                | -                  | (14 138)       | (14 138)       | 550 625         | 601 936                    | 667 708                    |
| Executive and council   |      | 83 109              | 85 679         | -            | -                  | -                | -                  | (10 714)       | (10 714)       | 74 964          | 86 000                     | 88 919                     |
| Finance and administration  |      | 436 093             | 432 811        | -            | -                  | -                | -                  | 5 631          | 5 631          | 438 442         | 472 974                    | 521 435                    |
| Internal audit  |      | 46 373              | 46 273         | -            | -                  | -                | -                  | (9 055)        | (9 055)        | 37 218          | 42 961                     | 57 354                     |
| <i>Community and public safety</i>  |      | 322 248             | 319 349        | -            | -                  | -                | -                  | 5 275          | 5 275          | 324 624         | 330 779                    | 338 739                    |
| Community and social services   |      | 65 802              | 65 161         | -            | -                  | -                | -                  | 3 411          | 3 411          | 68 572          | 65 214                     | 67 071                     |
| Sport and recreation  |      | 47 110              | 46 522         | -            | -                  | -                | -                  | 1 941          | 1 941          | 48 464          | 47 664                     | 47 920                     |
| Public safety   |      | 152 495             | 150 781        | -            | -                  | -                | -                  | 169            | 169            | 150 951         | 160 613                    | 165 835                    |
| Housing   |      | 48 471              | 48 515         | -            | -                  | -                | -                  | (947)          | (947)          | 47 568          | 48 588                     | 48 922                     |
| Health  |      | 8 370               | 8 370          | -            | -                  | -                | -                  | 700            | 700            | 9 070           | 8 701                      | 8 991                      |
| <i>Economic and environmental services</i>  |      | 650 503             | 663 611        | -            | -                  | -                | -                  | 63 140         | 63 140         | 726 751         | 665 919                    | 674 988                    |
| Planning and development  |      | 53 405              | 53 210         | -            | -                  | -                | -                  | 112            | 112            | 53 322          | 54 067                     | 56 905                     |
| Road transport  |      | 590 032             | 603 103        | -            | -                  | -                | -                  | 62 868         | 62 868         | 665 971         | 604 632                    | 610 711                    |
| Environmental protection  |      | 7 065               | 7 298          | -            | -                  | -                | -                  | 160            | 160            | 7 458           | 7 220                      | 7 371                      |
| <i>Trading services</i>   |      | 1 941 363           | 1 940 486      | -            | -                  | -                | -                  | 160 838        | 160 838        | 2 101 324       | 2 126 822                  | 2 315 788                  |
| Energy sources  |      | 982 531             | 982 241        | -            | -                  | -                | -                  | 114 697        | 114 697        | 1 096 938       | 1 104 828                  | 1 243 488                  |
| Water management  |      | 498 172             | 498 172        | -            | -                  | -                | -                  | 6 553          | 6 553          | 504 725         | 505 059                    | 512 160                    |
| Waste water management  |      | 317 703             | 317 216        | -            | -                  | -                | -                  | 25 794         | 25 794         | 343 010         | 371 555                    | 411 320                    |
| Waste management  |      | 142 957             | 142 857        | -            | -                  | -                | -                  | 13 794         | 13 794         | 156 652         | 145 381                    | 148 820                    |
| <i>Other</i>  |      | 22 024              | 24 774         | -            | -                  | -                | -                  | (1 379)        | (1 379)        | 23 395          | 22 657                     | 21 656                     |
| <b>Total Expenditure - Functional</b>   | 3    | 3 501 713           | 3 512 984      | -            | -                  | -                | -                  | 213 736        | 213 736        | 3 726 720       | 3 748 113                  | 4 018 879                  |
| <b>Surplus/ (Deficit) for the year</b>  |      | 440 282             | 1 169 327      | -            | -                  | -                | -                  | (70 584)       | (70 584)       | 1 098 742       | 115 780                    | 132 763                    |



Table 3 – B3: Financial Performance (revenue and expenditure by municipal vote) Table 4 – B4: Financial Performance (revenue and expenditure)

| WC044 George - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2025 |     |                             |                                  |                               |                                     |                                   |                                     |                                 |                                 |                                   |                           |                           |
|---|-----|-----------------------------|----------------------------------|-------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|
| Vote Description<br><br>[Insert departmental structure etc]   | Ref | Budget Year 2024/25         |                                  |                               |                                     |                                   |                                     |                                 |                                 |                                   | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|   |     | Original<br>Budget<br><br>A | Prior<br>Adjusted<br><br>3<br>A1 | Accum.<br>Funds<br><br>4<br>B | Multi-year<br>capital<br><br>5<br>C | Unfore.<br>Unavoid.<br><br>6<br>D | Nat. or Prov.<br>Govt<br><br>7<br>E | Other<br>Adjusts.<br><br>8<br>F | Total<br>Adjusts.<br><br>9<br>G | Adjusted<br>Budget<br><br>10<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| <b>Revenue by Vote</b>  | 1   |                             |                                  |                               |                                     |                                   |                                     |                                 |                                 |                                   |                           |                           |
| Vote 1 - Office of the Municipal Manager  |     | -                           | -                                | -                             | -                                   | -                                 | -                                   | -                               | -                               | -                                 | -                         | -                         |
| Vote 2 - Corporate Services   |     | 17 614                      | 17 614                           | -                             | -                                   | -                                 | -                                   | 135                             | 135                             | 17 749                            | 17 784                    | 18 975                    |
| Vote 3 - Corporate Services   |     | 3 035                       | 3 051                            | -                             | -                                   | -                                 | -                                   | 530                             | 530                             | 3 581                             | 2 471                     | 2 377                     |
| Vote 4 - Corporate Services   |     | 2 577                       | 2 577                            | -                             | -                                   | -                                 | -                                   | -                               | -                               | 2 577                             | 2 732                     | 2 895                     |
| Vote 5 - Community Services   |     | 30 354                      | 33 362                           | -                             | -                                   | -                                 | -                                   | 436                             | 436                             | 33 798                            | 5 858                     | 6 145                     |
| Vote 6 - Community Services   |     | 340 843                     | 340 943                          | -                             | -                                   | -                                 | -                                   | 19 552                          | 19 552                          | 360 495                           | 358 200                   | 376 763                   |
| Vote 7 - Community Services   |     | 1 154                       | 1 154                            | -                             | -                                   | -                                 | -                                   | -                               | -                               | 1 154                             | 1 211                     | 1 270                     |
| Vote 8 - Civil Engineering Services   |     | 1 169 304                   | 1 918 800                        | -                             | -                                   | -                                 | -                                   | 2 922                           | 2 922                           | 1 921 722                         | 926 085                   | 970 799                   |
| Vote 9 - Civil Engineering Services   |     | 557 657                     | 540 509                          | -                             | -                                   | -                                 | -                                   | 39 447                          | 39 447                          | 579 957                           | 555 284                   | 569 613                   |
| Vote 10 - Electro-technical Services  |     | 1 192 412                   | 1 197 133                        | -                             | -                                   | -                                 | -                                   | 19 921                          | 19 921                          | 1 217 054                         | 1 340 013                 | 1 499 055                 |
| Vote 11 - Financial Services  |     | 503 160                     | 503 160                          | -                             | -                                   | -                                 | -                                   | 17 491                          | 17 491                          | 520 651                           | 531 021                   | 562 663                   |
| Vote 12 - Financial Services  |     | 61 888                      | 61 888                           | -                             | -                                   | -                                 | -                                   | 48 750                          | 48 750                          | 110 638                           | 64 674                    | 67 581                    |
| Vote 13 - Human Settlements, Planning and Development and   |     | 61 996                      | 62 118                           | -                             | -                                   | -                                 | -                                   | (6 031)                         | (6 031)                         | 56 088                            | 58 562                    | 73 506                    |
| Vote 14 - [NAME OF VOTE 14]   |     | -                           | -                                | -                             | -                                   | -                                 | -                                   | -                               | -                               | -                                 | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]   |     | -                           | -                                | -                             | -                                   | -                                 | -                                   | -                               | -                               | -                                 | -                         | -                         |
| <b>Total Revenue by Vote</b>  | 2   | <b>3 941 996</b>            | <b>4 682 311</b>                 | -                             | -                                   | -                                 | -                                   | <b>143 151</b>                  | <b>143 151</b>                  | <b>4 825 462</b>                  | <b>3 863 893</b>          | <b>4 151 643</b>          |
| <b>Expenditure by Vote</b>  | 1   |                             |                                  |                               |                                     |                                   |                                     |                                 |                                 |                                   |                           |                           |
| Vote 1 - Office of the Municipal Manager  |     | 41 151                      | 41 151                           | -                             | -                                   | -                                 | -                                   | (10 933)                        | (10 933)                        | 30 218                            | 42 150                    | 43 216                    |
| Vote 2 - Corporate Services   |     | 74 626                      | 73 545                           | -                             | -                                   | -                                 | -                                   | 1 694                           | 1 694                           | 75 238                            | 77 126                    | 80 221                    |
| Vote 3 - Corporate Services   |     | 63 220                      | 61 769                           | -                             | -                                   | -                                 | -                                   | 1 760                           | 1 760                           | 63 529                            | 62 244                    | 64 354                    |
| Vote 4 - Corporate Services   |     | 96 211                      | 98 789                           | -                             | -                                   | -                                 | -                                   | (16)                            | (16)                            | 98 773                            | 99 962                    | 103 705                   |
| Vote 5 - Community Services   |     | 76 010                      | 88 773                           | -                             | -                                   | -                                 | -                                   | 3 949                           | 3 949                           | 92 722                            | 74 783                    | 76 085                    |
| Vote 6 - Community Services   |     | 361 343                     | 348 644                          | -                             | -                                   | -                                 | -                                   | 15 157                          | 15 157                          | 363 801                           | 374 925                   | 385 971                   |
| Vote 7 - Community Services   |     | 1 948                       | 1 973                            | -                             | -                                   | -                                 | -                                   | (5)                             | (5)                             | 1 968                             | 2 048                     | 2 153                     |
| Vote 8 - Civil Engineering Services   |     | 861 307                     | 861 307                          | -                             | -                                   | -                                 | -                                   | 28 757                          | 28 757                          | 890 063                           | 923 956                   | 972 942                   |
| Vote 9 - Civil Engineering Services   |     | 572 915                     | 583 928                          | -                             | -                                   | -                                 | -                                   | 62 762                          | 62 762                          | 646 690                           | 586 782                   | 592 199                   |
| Vote 10 - Electro-technical Services  |     | 1 017 495                   | 1 017 495                        | -                             | -                                   | -                                 | -                                   | 115 420                         | 115 420                         | 1 132 916                         | 1 141 211                 | 1 281 592                 |
| Vote 11 - Financial Services  |     | 112 374                     | 112 423                          | -                             | -                                   | -                                 | -                                   | 13 224                          | 13 224                          | 125 647                           | 115 825                   | 120 476                   |
| Vote 12 - Financial Services  |     | 76 663                      | 76 614                           | -                             | -                                   | -                                 | -                                   | (6 907)                         | (6 907)                         | 69 707                            | 102 506                   | 134 912                   |
| Vote 13 - Human Settlements, Planning and Development and   |     | 146 451                     | 146 574                          | -                             | -                                   | -                                 | -                                   | (11 126)                        | (11 126)                        | 135 447                           | 144 595                   | 161 054                   |
| Vote 14 - [NAME OF VOTE 14]   |     | -                           | -                                | -                             | -                                   | -                                 | -                                   | -                               | -                               | -                                 | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]   |     | -                           | -                                | -                             | -                                   | -                                 | -                                   | -                               | -                               | -                                 | -                         | -                         |
| <b>Total Expenditure by Vote</b>  | 2   | <b>3 501 713</b>            | <b>3 512 984</b>                 | -                             | -                                   | -                                 | -                                   | <b>213 736</b>                  | <b>213 736</b>                  | <b>3 726 720</b>                  | <b>3 748 113</b>          | <b>4 018 879</b>          |
| <b>Surplus/ (Deficit) for the year</b>  | 2   | <b>440 282</b>              | <b>1 169 327</b>                 | -                             | -                                   | -                                 | -                                   | <b>(70 584)</b>                 | <b>(70 584)</b>                 | <b>1 098 742</b>                  | <b>115 780</b>            | <b>132 763</b>            |

Table 4 – A4: Financial Performance (revenue and expenditure)

| WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2025 |     |                     |                  |              |                    |                  |                    |                |                |                  |                            |                            |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|----------------------------|----------------------------|
| Description   | Ref | Budget Year 2024/25 |                  |              |                    |                  |                    |                |                |                  | Budget Year                | Budget Year                |
|   |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget  | +1 2025/26 Adjusted Budget | +2 2026/27 Adjusted Budget |
| R thousands   | 1   | A                   | 3 A1             | 4 B          | 5 C                | 6 D              | 7 E                | 8 F            | 9 G            | 10 H             |                            |                            |
| <b>Revenue</b>  |     |                     |                  |              |                    |                  |                    |                |                |                  |                            |                            |
| <b>Exchange Revenue</b>   |     |                     |                  |              |                    |                  |                    |                |                |                  |                            |                            |
| Service charges - Electricity   | 2   | 1 124 438           | 1 124 438        | -            | -                  | -                | -                  | 22 799         | 22 799         | 1 147 237        | 1 259 371                  | 1 410 495                  |
| Service charges - Water   | 2   | 245 303             | 245 303          | -            | -                  | -                | -                  | (16 412)       | (16 412)       | 228 891          | 260 021                    | 275 622                    |
| Service charges - Waste Water Management  | 2   | 171 381             | 171 381          | -            | -                  | -                | -                  | 18 473         | 18 473         | 189 854          | 181 664                    | 192 563                    |
| Service charges - Waste Management  | 2   | 162 371             | 162 371          | -            | -                  | -                | -                  | 8 802          | 8 802          | 171 173          | 172 113                    | 182 440                    |
| Sale of Goods and Rendering of Services   |     | 137 116             | 137 116          | -            | -                  | -                | -                  | 10 727         | 10 727         | 147 843          | 171 737                    | 184 890                    |
| Agency services   |     | 20 721              | 20 721           | -            | -                  | -                | -                  | -              | -              | 20 721           | 21 757                     | 22 845                     |
| Interest  |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Interest earned from Receivables  |     | 22 255              | 22 255           | -            | -                  | -                | -                  | -              | -              | 22 255           | 23 587                     | 24 998                     |
| Interest earned from Current and Non Current Assets   |     | 59 978              | 59 978           | -            | -                  | -                | -                  | 48 000         | 48 000         | 107 978          | 62 658                     | 65 458                     |
| Dividends   |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Rent on Land  |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Rental from Fixed Assets  |     | 5 325               | 5 325            | -            | -                  | -                | -                  | 110            | 110            | 5 435            | 5 591                      | 5 871                      |
| Licence and permits   |     | 781                 | 781              | -            | -                  | -                | -                  | 30             | 30             | 811              | 820                        | 860                        |
| Operational Revenue   |     | 59 924              | 59 924           | -            | -                  | -                | -                  | 17 339         | 17 339         | 77 263           | 62 658                     | 65 528                     |
| <b>Non-Exchange Revenue</b>   |     |                     |                  |              |                    |                  |                    |                |                |                  |                            |                            |
| Property rates  |     | 480 506             | 480 506          | -            | -                  | -                | -                  | 2 537          | 2 537          | 483 043          | 509 337                    | 539 897                    |
| Surcharges and Taxes  |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Fines, penalties and forfeits   |     | 92 961              | 92 961           | -            | -                  | -                | -                  | 892            | 892            | 93 853           | 95 933                     | 99 003                     |
| Licences or permits   |     | 4 369               | 4 369            | -            | -                  | -                | -                  | -              | -              | 4 369            | 4 587                      | 4 817                      |
| Transfer and subsidies - Operational  |     | 697 179             | 708 431          | -            | -                  | -                | -                  | 32 612         | 32 612         | 741 042          | 688 722                    | 725 528                    |
| Interest  |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Fuel Levy   |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Operational Revenue   |     | 24 955              | 24 955           | -            | -                  | -                | -                  | (2 153)        | (2 153)        | 22 802           | 26 697                     | 28 572                     |
| Gains on disposal of Assets   |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| Other Gains   |     | 244 945             | 244 945          | -            | -                  | -                | -                  | -              | -              | 244 945          | 252 293                    | 254 816                    |
| Discontinued Operations   |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                          | -                          |
| <b>Total Revenue (excluding capital transfers and</b>   |     | <b>3 554 507</b>    | <b>3 565 758</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>143 755</b> | <b>143 755</b> | <b>3 709 514</b> | <b>3 799 543</b>           | <b>4 084 204</b>           |



Table 4 – A4: Financial Performance (revenue and expenditure)

| WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2025 |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|------------------|------------------|
| Description   | Ref | Budget Year 2024/25 |                  |              |                    |                  |                    |                 |                 |                  | Budget Year      | Budget Year      |
|   |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.  | Total Adjusts.  | Adjusted Budget  | Adjusted Budget  | Adjusted Budget  |
| R thousands   | 1   | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F          | 9<br>G          | 10<br>H          | +1 2025/26       | +2 2026/27       |
| <b>Expenditure By Type</b>  |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| Employee related costs  |     | 823 626             | 844 506          | -            | -                  | -                | -                  | (15 018)        | (15 018)        | 829 488          | 858 507          | 905 481          |
| Remuneration of councillors   |     | 31 120              | 31 120           | -            | -                  | -                | -                  | (0)             | (0)             | 31 120           | 32 365           | 33 660           |
| Bulk purchases - electricity  |     | 784 618             | 784 618          | -            | -                  | -                | -                  | 102 400         | 102 400         | 887 018          | 907 803          | 1 036 711        |
| Inventory consumed  |     | 362 040             | 359 948          | -            | -                  | -                | -                  | (5 932)         | (5 932)         | 354 016          | 369 625          | 377 341          |
| Debt impairment   |     | 99 903              | 99 903           | -            | -                  | -                | -                  | -               | -               | 99 903           | 104 898          | 106 996          |
| Depreciation and amortisation   |     | 205 288             | 205 288          | -            | -                  | -                | -                  | 60 652          | 60 652          | 265 940          | 237 938          | 259 084          |
| Interest  |     | 59 903              | 59 968           | -            | -                  | -                | -                  | (14 000)        | (14 000)        | 45 968           | 78 890           | 104 885          |
| Contracted services   |     | 827 577             | 816 505          | -            | -                  | -                | -                  | 59 588          | 59 588          | 876 093          | 850 097          | 876 543          |
| Transfers and subsidies   |     | 90 392              | 95 385           | -            | -                  | -                | -                  | 8 432           | 8 432           | 103 817          | 81 644           | 86 943           |
| Irrecoverable debts written off   |     | 11 290              | 11 290           | -            | -                  | -                | -                  | -               | -               | 11 290           | 15 190           | 15 494           |
| Operational costs   |     | 155 842             | 154 338          | -            | -                  | -                | -                  | 17 614          | 17 614          | 171 952          | 157 035          | 161 080          |
| Losses on disposal of Assets  |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| Other Losses  |     | 50 114              | 50 114           | -            | -                  | -                | -                  | -               | -               | 50 114           | 54 123           | 54 664           |
| <b>Total Expenditure</b>  |     | <b>3 501 713</b>    | <b>3 512 984</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>213 736</b>  | <b>213 736</b>  | <b>3 726 720</b> | <b>3 748 113</b> | <b>4 018 879</b> |
| <b>Surplus/(Deficit)</b>  |     | <b>52 794</b>       | <b>52 775</b>    | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(69 981)</b> | <b>(69 981)</b> | <b>(17 206)</b>  | <b>51 430</b>    | <b>65 324</b>    |
| Transfers and subsidies - capital (monetary allocations)  |     | 387 489             | 1 116 552        | -            | -                  | -                | -                  | (604)           | (604)           | 1 115 949        | 64 350           | 67 439           |
| Transfers and subsidies - capital (in-kind)   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                    |     | <b>440 282</b>      | <b>1 169 327</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(70 584)</b> | <b>(70 584)</b> | <b>1 098 742</b> | <b>115 780</b>   | <b>132 763</b>   |
| Income Tax  |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Surplus/(Deficit) after income tax</b>   |     | <b>440 282</b>      | <b>1 169 327</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(70 584)</b> | <b>(70 584)</b> | <b>1 098 742</b> | <b>115 780</b>   | <b>132 763</b>   |
| Share of Surplus/Deficit attributable to Joint Venture  |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| Share of Surplus/Deficit attributable to Minorities   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Surplus/(Deficit) attributable to municipality</b>   |     | <b>440 282</b>      | <b>1 169 327</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(70 584)</b> | <b>(70 584)</b> | <b>1 098 742</b> | <b>115 780</b>   | <b>132 763</b>   |
| Share of Surplus/Deficit attributable to Associate  |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| Intercompany/Parent subsidiary transactions   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Surplus/ (Deficit) for the year</b>  |     | <b>440 282</b>      | <b>1 169 327</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(70 584)</b> | <b>(70 584)</b> | <b>1 098 742</b> | <b>115 780</b>   | <b>132 763</b>   |

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

| WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2025 |          |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                 |
|---|----------|---------------------|------------------|--------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Description   | Ref      | Budget Year 2024/25 |                  |              |                    |                  |                    |                  |                  |                  | Budget Year      | Budget Year     |
|   |          | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.   | Total Adjusts.   | Adjusted Budget  | Adjusted Budget  | Adjusted Budget |
| R thousands   |          | A                   | 5 A1             | 6 B          | 7 C                | 8 D              | 9 E                | 10 F             | 11 G             | 12 H             | +1 2025/26       | +2 2026/27      |
| Vote 8 - Civil Engineering Services   |          | 491 193             | 1 014 773        | -            | -                  | -                | -                  | (57 226)         | (57 226)         | 957 547          | 510 180          | 305 724         |
| Vote 9 - Civil Engineering Services   |          | 359                 | 359              | -            | -                  | -                | -                  | (359)            | (359)            | -                | -                | -               |
| Vote 10 - Electro-technical Services  |          | 127 720             | 161 229          | -            | -                  | -                | -                  | (97 727)         | (97 727)         | 63 502           | 150 138          | 89 278          |
| Vote 11 - Financial Services  |          | 1 709               | 1 819            | -            | -                  | -                | -                  | -                | -                | 1 819            | 1 100            | 1 000           |
| Vote 12 - Financial Services  |          | 1 005               | 980              | -            | -                  | -                | -                  | (280)            | (280)            | 700              | 910              | 980             |
| Vote 13 - Human Settlements, Planning and Development and Property Management                   |          | 38 263              | 42 760           | -            | -                  | -                | -                  | 852              | 852              | 43 612           | 13 505           | 4 735           |
| Vote 14 - [NAME OF VOTE 14]   |          | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -               |
| Vote 15 - [NAME OF VOTE 15]   |          | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -               |
| <b>Capital multi-year expenditure sub-total</b>   | <b>3</b> | <b>702 154</b>      | <b>1 266 365</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(163 751)</b> | <b>(163 751)</b> | <b>1 102 614</b> | <b>725 552</b>   | <b>433 039</b>  |
| <b>Single-year expenditure to be adjusted</b>   | <b>2</b> |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                 |
| Vote 1 - Office of the Municipal Manager  |          | 15                  | 62               | -            | -                  | -                | -                  | -                | -                | 62               | 15               | 15              |
| Vote 2 - Corporate Services   |          | 3 563               | 6 918            | -            | -                  | -                | -                  | (1 224)          | (1 224)          | 5 695            | 715              | 1 180           |
| Vote 3 - Corporate Services   |          | 750                 | 741              | -            | -                  | -                | -                  | (260)            | (260)            | 481              | -                | -               |
| Vote 4 - Corporate Services   |          | 508                 | 500              | -            | -                  | -                | -                  | 29               | 29               | 529              | -                | -               |
| Vote 5 - Community Services   |          | 43 864              | 42 608           | -            | -                  | -                | -                  | (604)            | (604)            | 42 004           | 9 040            | -               |
| Vote 6 - Community Services   |          | 32 417              | 31 674           | -            | -                  | -                | -                  | (2 140)          | (2 140)          | 29 534           | 31 578           | 11 145          |
| Vote 7 - Community Services   |          | 1 500               | 1 295            | -            | -                  | -                | -                  | (19)             | (19)             | 1 276            | 1 008            | 2 965           |
| Vote 8 - Civil Engineering Services   |          | 367 675             | 444 401          | -            | -                  | -                | -                  | 7 829            | 7 829            | 452 230          | 288 894          | 263 040         |
| Vote 9 - Civil Engineering Services   |          | 672                 | 672              | -            | -                  | -                | -                  | (245)            | (245)            | 427              | -                | -               |
| Vote 10 - Electro-technical Services  |          | 67 210              | 51 457           | -            | -                  | -                | -                  | (6 070)          | (6 070)          | 45 387           | 51 878           | 57 680          |
| Vote 11 - Financial Services  |          | 32                  | 46               | -            | -                  | -                | -                  | -                | -                | 46               | 157              | 850             |
| Vote 12 - Financial Services  |          | 500                 | 400              | -            | -                  | -                | -                  | (150)            | (150)            | 250              | 2 000            | 500             |
| Vote 13 - Human Settlements, Planning and Development and Property Management                   |          | 3 865               | 4 399            | -            | -                  | -                | -                  | (236)            | (236)            | 4 163            | 6 349            | 4 105           |
| Vote 14 - [NAME OF VOTE 14]   |          | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -               |
| Vote 15 - [NAME OF VOTE 15]   |          | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -               |
| <b>Capital single-year expenditure sub-total</b>  |          | <b>522 570</b>      | <b>585 173</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(3 088)</b>   | <b>(3 088)</b>   | <b>582 084</b>   | <b>391 633</b>   | <b>341 480</b>  |
| <b>Total Capital Expenditure - Vote</b>   |          | <b>1 224 724</b>    | <b>1 851 537</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(166 839)</b> | <b>(166 839)</b> | <b>1 684 698</b> | <b>1 117 185</b> | <b>774 519</b>  |

| WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2025  |     |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|----------------------------|----------------------------|
| Description  | Ref | Budget Year 2024/25 |                |              |                    |                  |                    |                |                |                 | Budget Year                | Budget Year                |
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2025/26 Adjusted Budget | +2 2026/27 Adjusted Budget |
| R thousands  |     | A                   | A1             | B            | C                  | D                | E                  | F              | G              | H               |                            |                            |
| <b>Capital Expenditure - Functional</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
| <i>Governance and administration</i>   |     | 17 025              | 16 851         | -            | -                  | -                | -                  | (2 559)        | (2 559)        | 14 292          | 11 705                     | 10 233                     |
| Executive and council  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                          | -                          |
| Finance and administration   |     | 16 965              | 16 838         | -            | -                  | -                | -                  | (2 559)        | (2 559)        | 14 279          | 11 695                     | 10 203                     |
| Internal audit   |     | 60                  | 13             | -            | -                  | -                | -                  | -              | -              | 13              | 10                         | 30                         |
| <i>Community and public safety</i>   |     | 95 571              | 100 164        | -            | -                  | -                | -                  | (12 703)       | (12 703)       | 87 460          | 65 213                     | 30 725                     |
| Community and social services  |     | 11 103              | 16 974         | -            | -                  | -                | -                  | (7 462)        | (7 462)        | 9 511           | 6 170                      | 5 750                      |
| Sport and recreation   |     | 48 394              | 46 514         | -            | -                  | -                | -                  | (45)           | (45)           | 46 469          | 12 540                     | 5 000                      |
| Public safety  |     | 30 270              | 30 411         | -            | -                  | -                | -                  | (2 417)        | (2 417)        | 27 994          | 35 555                     | 15 765                     |
| Housing  |     | 5 530               | 5 290          | -            | -                  | -                | -                  | (2 078)        | (2 078)        | 3 212           | 5 448                      | 3 110                      |
| Health   |     | 275                 | 975            | -            | -                  | -                | -                  | (700)          | (700)          | 275             | 5 500                      | 1 100                      |
| <i>Economic and environmental services</i>   |     | 349 001             | 782 724        | -            | -                  | -                | -                  | (31 923)       | (31 923)       | 750 800         | 263 474                    | 208 480                    |
| Planning and development   |     | 33 619              | 38 928         | -            | -                  | -                | -                  | 2 662          | 2 662          | 41 590          | 14 004                     | 5 950                      |
| Road transport   |     | 315 382             | 743 796        | -            | -                  | -                | -                  | (34 585)       | (34 585)       | 709 211         | 249 470                    | 202 530                    |
| Environmental protection   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                          | -                          |
| <i>Trading services</i>  |     | 762 627             | 951 229        | -            | -                  | -                | -                  | (119 699)      | (119 699)      | 831 531         | 775 644                    | 524 977                    |
| Energy sources   |     | 194 600             | 212 356        | -            | -                  | -                | -                  | (103 467)      | (103 467)      | 108 889         | 199 955                    | 144 898                    |
| Water management   |     | 290 145             | 401 372        | -            | -                  | -                | -                  | 45 589         | 45 589         | 446 961         | 295 688                    | 114 533                    |
| Waste water management   |     | 255 167             | 314 848        | -            | -                  | -                | -                  | (60 738)       | (60 738)       | 254 110         | 248 701                    | 250 396                    |
| Waste management   |     | 22 715              | 22 653         | -            | -                  | -                | -                  | (1 082)        | (1 082)        | 21 571          | 31 300                     | 15 150                     |
| <i>Other</i>   |     | 500                 | 570            | -            | -                  | -                | -                  | 45             | 45             | 615             | 1 150                      | 105                        |
| <b>Total Capital Expenditure - Functional</b>  | 3   | 1 224 724           | 1 851 537      | -            | -                  | -                | -                  | (166 839)      | (166 839)      | 1 684 698       | 1 117 185                  | 774 519                    |
| <b>Funded by:</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
| National Government  |     | 340 354             | 1 031 710      | -            | -                  | -                | -                  | (604)          | (604)          | 1 031 106       | 57 261                     | 59 947                     |
| Provincial Government  |     | 460                 | 460            | -            | -                  | -                | -                  | -              | -              | 460             | -                          | -                          |
| District Municipality  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                          | -                          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                          | -                          |
| Transfers recognised - capital   | 4   | 340 814             | 1 032 170      | -            | -                  | -                | -                  | (604)          | (604)          | 1 031 566       | 57 261                     | 59 947                     |
| Borrowing  |     | 466 080             | 494 166        | -            | -                  | -                | -                  | (100 119)      | (100 119)      | 394 047         | 647 348                    | 505 735                    |
| Internally generated funds   |     | 417 829             | 325 202        | -            | -                  | -                | -                  | (66 117)       | (66 117)       | 259 085         | 412 577                    | 208 838                    |
| <b>Total Capital Funding</b>   |     | 1 224 724           | 1 851 537      | -            | -                  | -                | -                  | (166 839)      | (166 839)      | 1 684 698       | 1 117 185                  | 774 519                    |



Table 6 – B6: Statement of Financial Position

| WC044 George - Table B6 Adjustments Budget: Financial Position - 01/08/2022 |     |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                  |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Description   | Ref | Budget Year 2024/25 |                  |              |                    |                  |                    |                  |                  |                  | Budget Year +1   | Budget Year +2   |
|   |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.   | Total Adjusts.   | Adjusted Budget  | Adjusted Budget  | Adjusted Budget  |
| R thousands   |     | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F           | 9<br>G           | 10<br>H          |                  |                  |
| <b>ASSETS</b>   |     |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                  |
| <b>Current assets</b>   |     |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                  |
| Cash and cash equivalents   |     | 364 373             | 449 212          | -            | -                  | -                | -                  | 243 979          | 243 979          | 693 192          | 203 528          | 283 289          |
| Trade and other receivables from exchange trans                             | 1   | 130 646             | 136 843          | -            | -                  | -                | -                  | 33 662           | 33 662           | 170 505          | 147 391          | 173 682          |
| Receivables from non-exchange transactions                                  | 1   | 16 323              | 6 124            | -            | -                  | -                | -                  | 10 562           | 10 562           | 16 686           | (47 278)         | (112 421)        |
| Current portion of non-current receivables                                  |     | 1 820               | 2 864            | -            | -                  | -                | -                  | -                | -                | 2 864            | 1 915            | 2 015            |
| Inventory   |     | 124 881             | 138 650          | -            | -                  | -                | -                  | 6 342            | 6 342            | 144 992          | 112 427          | 106 238          |
| VAT   |     | 535 954             | 555 367          | -            | -                  | -                | -                  | -                | -                | 555 367          | 1 036 573        | 1 516 538        |
| Other current assets  |     | 3 487               | (26 339)         | -            | -                  | -                | -                  | 401              | 401              | (25 938)         | (9 007)          | (9 069)          |
| <b>Total current assets</b>   |     | <b>1 177 485</b>    | <b>1 262 722</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>294 946</b>   | <b>294 946</b>   | <b>1 557 668</b> | <b>1 445 549</b> | <b>1 960 273</b> |
| <b>Non current assets</b>   |     |                     |                  |              |                    |                  |                    |                  |                  |                  |                  |                  |
| Investments   |     | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -                |
| Investment property   |     | 143 186             | 143 583          | -            | -                  | -                | -                  | -                | -                | 143 583          | 143 024          | 142 863          |
| Property, plant and equipment   |     | 5 379 756           | 6 243 829        | -            | -                  | -                | -                  | (227 231)        | (227 231)        | 6 016 598        | 6 257 396        | 6 769 368        |
| Biological assets   |     | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -                |
| Living and non-living resources   | 1   | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -                |
| Heritage assets   |     | 4 236               | 4 236            | -            | -                  | -                | -                  | -                | -                | 4 236            | 4 236            | 4 236            |
| Intangible assets   |     | 13 309              | 6 788            | -            | -                  | -                | -                  | (260)            | (260)            | 6 528            | 15 078           | 16 248           |
| Trade and other receivables from exchange trans                             |     | 50 281              | 69 317           | -            | -                  | -                | -                  | -                | -                | 69 317           | 50 281           | 50 281           |
| Non-current receivables from non-exchange trans                             |     | 195                 | 61               | -            | -                  | -                | -                  | -                | -                | 61               | 195              | 195              |
| Other non-current assets  |     | -                   | -                | -            | -                  | -                | -                  | -                | -                | -                | -                | -                |
| <b>Total non current assets</b>   |     | <b>5 590 962</b>    | <b>6 467 815</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(227 491)</b> | <b>(227 491)</b> | <b>6 240 324</b> | <b>6 470 210</b> | <b>6 983 190</b> |
| <b>TOTAL ASSETS</b>   |     | <b>6 768 447</b>    | <b>7 730 536</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>67 455</b>    | <b>67 455</b>    | <b>7 797 992</b> | <b>7 915 758</b> | <b>8 943 463</b> |

| WC044 George - Table B6 Adjustments Budget: Financial Position - 01/08/2022 |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|------------------|------------------|
| Description   | Ref | Budget Year 2024/25 |                  |              |                    |                  |                    |                 |                 |                  | Budget Year +1   | Budget Year +2   |
|   |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.  | Total Adjusts.  | Adjusted Budget  | Adjusted Budget  | Adjusted Budget  |
|   |     | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F          | 9<br>G          | 10<br>H          | 10               | 10               |
| R thousands   |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| <b>LIABILITIES</b>  |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| <b>Current liabilities</b>  |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| Bank overdraft  |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| Financial liabilities   |     | 62 347              | 70 543           | -            | -                  | -                | -                  | -               | -               | 70 543           | 70 467           | 82 249           |
| Consumer deposits   |     | 41 220              | 46 412           | -            | -                  | -                | -                  | -               | -               | 46 412           | 46 220           | 51 220           |
| Trade and other payables from exchange transac                              |     | 446 001             | 489 129          | -            | -                  | -                | -                  | 135 633         | 135 633         | 624 762          | 596 565          | 716 682          |
| Trade and other payables from non-exchange tra                              |     | 49 572              | 44 553           | -            | -                  | -                | -                  | 3 137           | 3 137           | 47 690           | 48 916           | 48 260           |
| Provisions  |     | 153 342             | 99 528           | -            | -                  | -                | -                  | -               | -               | 99 528           | 153 342          | 153 342          |
| VAT   |     | 245 305             | 235 376          | -            | -                  | -                | -                  | -               | -               | 235 376          | 537 069          | 857 755          |
| Other current liabilities   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Total current liabilities</b>  |     | <b>997 787</b>      | <b>985 542</b>   | -            | -                  | -                | -                  | <b>138 770</b>  | <b>138 770</b>  | <b>1 124 311</b> | <b>1 452 579</b> | <b>1 909 508</b> |
| <b>Non current liabilities</b>  |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| Financial Liabilities   | 1   | 1 132 727           | 852 942          | -            | -                  | -                | -                  | -               | -               | 852 942          | 1 695 007        | 2 117 693        |
| Provisions  | 1   | 216 285             | 277 554          | -            | -                  | -                | -                  | (730)           | (730)           | 276 824          | 230 744          | 246 071          |
| Long term portion of trade payables   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| Other non-current liabilities   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>Total non current liabilities</b>  |     | <b>1 349 012</b>    | <b>1 130 496</b> | -            | -                  | -                | -                  | <b>(730)</b>    | <b>(730)</b>    | <b>1 129 766</b> | <b>1 925 751</b> | <b>2 363 764</b> |
| <b>TOTAL LIABILITIES</b>  |     | <b>2 346 799</b>    | <b>2 116 038</b> | -            | -                  | -                | -                  | <b>138 040</b>  | <b>138 040</b>  | <b>2 254 077</b> | <b>3 378 331</b> | <b>4 273 272</b> |
| <b>NET ASSETS</b>   | 2   | <b>4 421 648</b>    | <b>5 614 499</b> | -            | -                  | -                | -                  | <b>(70 584)</b> | <b>(70 584)</b> | <b>5 543 915</b> | <b>4 537 428</b> | <b>4 670 191</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                     |                  |              |                    |                  |                    |                 |                 |                  |                  |                  |
| Accumulated Surplus/(Deficit)   |     | 4 264 323           | 5 409 063        | -            | -                  | -                | -                  | (70 584)        | (70 584)        | 5 338 479        | 4 342 426        | 4 435 506        |
| Funds and Reserves  |     | 157 324             | 205 436          | -            | -                  | -                | -                  | -               | -               | 205 436          | 195 002          | 234 685          |
| Other   |     | -                   | -                | -            | -                  | -                | -                  | -               | -               | -                | -                | -                |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  |     | <b>4 421 648</b>    | <b>5 614 499</b> | -            | -                  | -                | -                  | <b>(70 584)</b> | <b>(70 584)</b> | <b>5 543 915</b> | <b>4 537 428</b> | <b>4 670 191</b> |

Table 7 – B7: Cashflow Statement

| WC044 George - Table B7 Adjustments Budget Cash Flows - 27/02/2025 |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
|--|-----|---------------------|--------------------|--------------|--------------------|------------------|--------------------|----------------|----------------|--------------------|--------------------|------------------|
| Description  | Ref | Budget Year 2024/25 |                    |              |                    |                  |                    |                |                |                    | Budget Year        | Budget Year      |
|  |     | Original Budget     | Prior Adjusted     | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget    | Adjusted Budget    | Adjusted Budget  |
| R thousands  |     | A                   | 3 A1               | 4 B          | 5 C                | 6 D              | 7 E                | 8 F            | 9 G            | 10 H               | +1 2025/26         | +2 2026/27       |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                         |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| <b>Receipts</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Property rates   |     | 465 982             | 465 982            | -            | -                  | -                | -                  | -              | -              | 465 982            | 525 401            | 553 441          |
| Service charges  |     | 1 671 675           | 1 671 675          | -            | -                  | -                | -                  | -              | -              | 1 671 675          | 1 868 954          | 2 051 192        |
| Other revenue  |     | 531 054             | 531 054            | -            | -                  | -                | -                  | 18 519         | 18 519         | 549 573            | 632 446            | 670 775          |
| Transfers and Subsidies - Operational                              | 1   | 696 551             | 696 651            | -            | -                  | -                | -                  | 35 145         | 35 145         | 731 796            | 688 066            | 724 872          |
| Transfers and Subsidies - Capital                                  | 1   | 750 328             | 394 071            | -            | -                  | -                | -                  | -              | -              | 394 071            | 64 350             | 67 439           |
| Interest   |     | 59 978              | 59 978             | -            | -                  | -                | -                  | 48 000         | 48 000         | 107 978            | 62 658             | 65 458           |
| Dividends  |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| <b>Payments</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Suppliers and employees  |     | (3 235 642)         | (3 235 642)        | -            | -                  | -                | -                  | -              | -              | (3 235 642)        | (3 367 516)        | (3 617 547)      |
| Finance charges  |     | (68 889)            | (68 889)           | -            | -                  | -                | -                  | -              | -              | (68 889)           | (95 723)           | (120 618)        |
| Transfers and Grants   | 1   | (361)               | (361)              | -            | -                  | -                | -                  | -              | -              | (361)              | (150)              | (150)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                   |     | <b>870 676</b>      | <b>514 519</b>     | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>101 664</b> | <b>101 664</b> | <b>616 183</b>     | <b>378 485</b>     | <b>394 863</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                        |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| <b>Receipts</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Proceeds on disposal of PPE  |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| Decrease (Increase) in non-current debtors                         |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| Decrease (increase) in non-current receivables                     |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| Decrease (increase) in non-current investments                     |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| <b>Payments</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Capital assets   |     | (1 224 724)         | (1 851 537)        | -            | -                  | -                | -                  | 166 839        | 166 839        | (1 684 698)        | (1 114 730)        | (774 569)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                   |     | <b>(1 224 724)</b>  | <b>(1 851 537)</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>166 839</b> | <b>166 839</b> | <b>(1 684 698)</b> | <b>(1 114 730)</b> | <b>(774 569)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                        |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| <b>Receipts</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Short term loans   |     | -                   | -                  | -            | -                  | -                | -                  | -              | -              | -                  | -                  | -                |
| Borrowing long term/refinancing                                    |     | 460 980             | 460 980            | -            | -                  | -                | -                  | -              | -              | 460 980            | 632 748            | 504 935          |
| Increase (decrease) in consumer deposits                           |     | 476                 | 476                | -            | -                  | -                | -                  | -              | -              | 476                | 5 000              | 5 000            |
| <b>Payments</b>  |     |                     |                    |              |                    |                  |                    |                |                |                    |                    |                  |
| Repayment of borrowing   |     | (56 598)            | (56 598)           | -            | -                  | -                | -                  | (171)          | (171)          | (56 769)           | (62 347)           | (70 467)         |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                   |     | <b>404 858</b>      | <b>404 858</b>     | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(171)</b>   | <b>(171)</b>   | <b>404 688</b>     | <b>575 401</b>     | <b>439 468</b>   |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                       |     | <b>50 811</b>       | <b>(932 160)</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>268 332</b> | <b>268 332</b> | <b>(663 827)</b>   | <b>(160 845)</b>   | <b>59 761</b>    |
| Cash/cash equivalents at the year begin:                           | 2   | 289 209             | 1 357 019          | -            | -                  | -                | -                  | -              | -              | 1 357 019          | 364 373            | 223 528          |
| Cash/cash equivalents at the year end:                             | 2   | 340 020             | 424 859            | -            | -                  | -                | -                  | 268 332        | 268 332        | 693 192            | 203 528            | 283 289          |



## Municipal Manager’s Quality Certificate

I

I, **Mr Godfrey Louw**, the Acting Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2024/25 Financial Year have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

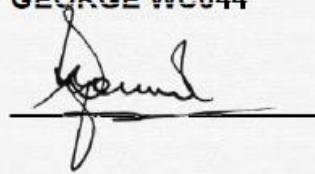
Print Name

**Mr Godfrey Louw**

Acting Municipal Manager of

**GEORGE WC044**

Signature



A handwritten signature in black ink, appearing to read 'Godfrey Louw', is written over a solid horizontal line.

Date

28/02/2025

**3. Revised Top Layer (TL) Service Delivery Budget Implementation Plan (SDBIP) 2024/25**





**Revised Top Layer  
(TL) Service Delivery  
Budget  
Implementation  
(SDBIP)  
2024/25**



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**REVISED TOP LAYER (TL) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)  
2024/2025**

Please find attached hereto the Revised TL SDBIP for the financial year 2024/2025.



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Mr Godfrey Louw  
Acting Municipal Manager



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Ald Jacquique von Brandis  
Executive Mayor

## 2. REVISED TOP LAYER (TL) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2024/2025: PER STRATEGIC OBJECTIVE(SO)

### 2.1 SO1: DEVELOP AND GROW GEORGE

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target  | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |           |            |            | Motivation for amendment  |
|--------|--|--|----------------|--|---------------------------|----------------|---|-------|----------------|--|-----------|------------|------------|---|
|        |  |  |                |  |                           |                |   |       |                | Q1   | Q2        | Q3         | Q4         |   |
| TL14   | To maximise job creation opportunities through government expenditure                                  | Job creation through the Municipality's EPWP projects (NKPI Proxy – MFMA, Reg. S10(d))                                     | Output         | Number of EPWP job opportunities created by 30 June 2025   | 625                       | 1400 per annum | 1400 EPWP Job opportunities created by 30 June 2025   | All   | GM             | 200 (200)  | 500 (700) | 500 (1200) | 200 (1400) |   |
| TL35   | To undertake strategic planning in order to address service delivery challenges in coordinated manner. | Submit <del>Complete</del> the final Integrated Economic Development Strategy to <u>Mayco for adoption</u> by 30 June 2025 | Output         | Final Integrated Economic Development Strategy <u>submitted</u> to <u>Mayco</u> <del>completed</del> by 30 June 2025 | New KPI                   | 1 per annum    | 1 - <del>complete</del> Integrated Economic Development Strategy submitted to <u>Mayco for adoption</u> by 30 June 2025 | All   | GM             | N/A  | N/A       | N/A        | 1          | This KPI wording and unit of measure was erroneous and has been corrected |
| TL10   | To promote George as a sports tourism and business destination   | Complete phase 1 of the Rosemoore Tartan Track project by 30 June 2025   | Output         | Percentage of Phase 1 of the project completed by 30 June 2025   | New KPI                   | 95% per annum  | 95% per annum   | ALL   | GM             | 20%  | 40%       | 60%        | 95%        |   |



**2.2 SO2: SAFE, CLEAN AND GREEN**

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator   | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |    |    |    | Motivation for amendment |
|--------|--|---|----------------|---|---------------------------|---------------|--|-------|----------------|--|----|----|----|--------------------------|
|        |  |   |                |   |                           |               |  |       |                | Q1   | Q2 | Q3 | Q4 |                          |
| TL11   | To revitalise the current community facilities to increase access to services for the public   | Obtain Blue Flag and Green Flag status for at least 4 beaches by 30 November 2024 | Output         | Number of Blue and Green Flag status beaches obtained by 30 November 2024   | 2                         | 4 per annum   | 3 Blue flag and 1 Green Flag status beaches obtained by 30 November 2024 | All   | GM             | 0  | 4  | 0  | 0  |                          |
| TL12   | To provide an effective and efficient law-enforcement and emergency services to all the communities of George in our quest to protect and promote the fundamental rights of life | Review the Disaster Management Plan and submit to Council by 31 March 2025        | Output         | Disaster Management Plan reviewed and submitted to Council by 31 March 2025 | 1                         | 1 per annum   | 1 Disaster Management Plan submitted by 31 March 2025                    | All   | GM             | 0  | 0  | 1  | 0  |                          |

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator   | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) | Motivation for amendment |     |    |  |
|--------|--|---|----------------|--|---------------------------|---------------|---|-------|----------------|--|--------------------------|-----|----|--|
|        |  |   |                |  |                           |               |   |       |                | Q1   | Q2                       | Q3  | Q4 |  |
| TL13   | To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts | Submit NEMA Section 24 G pre-application with all necessary specialist studies pre-application must include public participation by 30 June 2025 Develop a landfill rehabilitation plan by 30 June 2025 | Output         | Submit NEMA Section 24 G pre-application with all necessary specialist studies pre-application must include public participation by 30 June 2025 Landfill rehabilitation plan developed by June 2025 | New KPI                   | 1 per annum   | 1 NEMA pre-application with all necessary specialist studies pre-application must include public participation submitted by 30 June 2025 landfill rehabilitation plan developed by 30 June 2025 | All   | GM             | N/A  | N/A                      | N/A | 1  | KPIs was adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. |

### 2.3 SO3: AFFORDABLE QUALITY SERVICES

| TL Ref | KPA > Pre-determined Objective (PDO)  | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target                       | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |          | Motivation for amendment  |
|--------|---|--|----------------|--|---------------------------|-------------------------------------|---|-------|----------------|--|-----|-----|----------|---|
|        |   |  |                |  |                           |                                     |   |       |                | Q1   | Q2  | Q3  | Q4       |   |
| TL1    | To provide world-class water services in George to promote development and fulfil basic needs | Achieve water quality compliance as per SANS 241:2015 by 30 June 2025  | Output         | Percentage water quality compliance achieved as measured against the SANS 241:2015 | 97.42%                    | 95% per annum                       | 95% water quality level as per analysis certificate               | All   | GM             | N/A  | N/A | N/A | 95%      |   |
|        |   | Limit water network losses to less than 30% measured annually  | Outcome        | Percentage of water losses at 30 June 2025   | 27.22%                    | <20% average water losses per annum | 30% <24% average percentage water losses by 30 June 2025          | All   | GM             | N/A  | N/A | N/A | 30% <24% | This KPI wording and unit of measure was erroneous and has been corrected |
| TL2    | To explore and implement measures to preserve resources and ensure sustainable development    | Limit water network losses to less than 24% measured annually (limit unaccounted for water to less than 24% by 30 June 2025) (Number of Kilolitres-Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres-Water Purchased or Purified* 100) | Outcome        | Project completed by 30 June 2025  | New KPI                   | 1 per annum                         | 1 Public Transfer Station (York Hostel) completed by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 1        |   |
| TL3    | To implement an Integrated Public Transport Network that will serve the communities of George | Complete the construction of the Public Transfer Station (York Hostel) by 30 June 2025 (Public Transport Infrastructure)   | Output         |  |                           |                                     |   |       |                |  |     |     |          |   |



| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator   | Indicator type | Unit of Measurement               | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |    | Motivation for amendment |
|--------|--|---|----------------|-----------------------------------|---------------------------|---------------|---|-------|----------------|--|-----|-----|----|--------------------------|
|        |  |   |                |                                   |                           |               |   |       |                | Q1   | Q2  | Q3  | Q4 |                          |
| TL4    | To implement an Integrated Public Transport Network that will serve the communities of George  | Complete Phase 3 of the upgrade of Roodiraal Road by 30 June 2025 (Roads Streets and stormwater)                | Output         | Project completed by 30 June 2025 | New KPI                   | 1 per annum   | 1 upgrade Phase 3 of Roodiraal Road completed by 30 June 2025                         | All   | GM             | N/A  | N/A | N/A | 1  |                          |
| TL5    | To provide world class water services in George to promote development and fulfill basic needs | Complete the mechanical and electrical upgrade of the 20ML water extension by 30 June 2025 (Water Purification) | Output         | Project completed by 30 June 2025 | New KPI                   | 1 per annum   | 1 mechanical and electrical upgrade of 20ML water extension completed by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 1  |                          |
| TL6    | To provide world class water services in George to promote development and fulfill basic needs | Complete the upgrade of the Parkdene water reticulation network by 30 June 2025 (Water Network)                 | Output         | Project completed by 30 June 2025 | New KPI                   | 1 per annum   | 1 Upgrade of Parkdene water reticulation network by 30 June 2025                      | All   | GM             | N/A  | N/A | N/A | 1  |                          |
| TL7    | To provide and maintain safe and sustainable sanitation management and infrastructure          | Complete the upgrade of the Kleinkrantz/Wilderness bulk sewerage gravity main by 30 June 2025 (Sewerage)        | Output         | Project completed by 30 June 2025 | New KPI                   | 1 per annum   | 1 Kleinkrantz/Wilderness bulk sewerage gravity main upgrade completed by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 1  |                          |

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target              | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |      |      |      | Motivation for amendment   |
|--------|--|--|----------------|--|---------------------------|----------------------------|--|-------|----------------|--|------|------|------|--|
|        |  |  |                |  |                           |                            |  |       |                | Q1   | Q2   | Q3   | Q4   |  |
| TL8    | To provide and maintain safe and sustainable sanitation management and infrastructure  | Submit the Gwaing wastewater treatment works masterplan by 28 February 2025 (Sewage treatment works)   | Output         | Gwaing wastewater treatment works masterplan submitted by 28 February 2025 | New KPI                   | 1 per annum                | 1 Gwaing wastewater treatment works masterplan submitted by 28 February 2025   | All   | GM             | N/A  | N/A  | 1    | N/A  |  |
| TL18   | To explore and implement measures to preserve resources and ensure sustainable development   | Limit the electricity losses to less than 10% annually (Limit unaccounted for electricity to less than 10% as at 30 June 2025 (Number of units purchased - Number of units sold (incl. free basic electricity) / Number of units purchased) X100)) | Output         | Percentage of electricity losses as at 30 June 2025                        | 8.52%                     | <10% per annum (Less than) | <10% average electricity losses by 30 June 2025  | All   | GM             | <10%   | <10% | <10% | <10% | This target was erroneous and has been corrected. KPI Name updated to include the word "average" |
| TL19   | To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts | Develop tender specifications for Schaapkop by 30 June 2025<br>Complete Phase 1 of the Schaapkop 2nd 132/66KV transformer by 30 June 2025  | Output         | Tender specifications developed<br>Project completed by 30 June 2025       | New KPI                   | Phase 1 completed          | Tender specifications for Schaapkop developed by 30 June 2025<br>Phase 1 of the Schaapkop 2nd 132/66KV transformer by 30 June 2025 | All   | GM             | N/A  | N/A  | N/A  | 1    | KPI Name changed since there is no Phase 1 for Schaapkop   |
| TL20   | To ensure infrastructure planning and development keeps pace with growing city needs by aligning all strategic documents and efforts | Complete Phase 1 of the 12MW PV Solar Plant by 30 June 2025  | Output         | Project completed by 30 June 2025  | New KPI                   | Phase 1 Completed          | Phase 1 of 12 MW Solar Plant completed by 30 June 2025   | All   | GM             | N/A  | N/A  | N/A  | 1    | KPIs was adjusted in response to funds were shifted and therefore project will not take place    |

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target    | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |        | Motivation for amendment |
|--------|--|--|----------------|---|---------------------------|------------------|--|-------|----------------|--|-----|-----|--------|--------------------------|
|        |  |  |                |   |                           |                  |  |       |                | Q1   | Q2  | Q3  | Q4     |                          |
| TL21   | To provide world-class water services in George to promote development and fulfil basic needs. | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of residential water meters which are connected to the municipal water infrastructure network  | 37 586                    | 37 600 per annum | 37 600 residential meters connected to municipal infrastructure network  | All   | GM             | N/A  | N/A | N/A | 37 600 |                          |
| TL22   | To provide sufficient electricity for basic needs  | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of residential electricity meters connected to the municipal electrical infrastructure network | 47 555                    | 44 500 per annum | 44 500 residential meters connected to electrical infrastructure network | All   | GM             | N/A  | N/A | N/A | 44 500 |                          |
| TL23   | To provide and maintain safe and sustainable sanitation management and infrastructure          | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of residential account holders which are billed for sewerage                                   | 39 041                    | 39 100 per annum | 39 100 account holders billed for sewerage                               | All   | GM             | N/A  | N/A | N/A | 39 100 |                          |
| TL24   | To provide integrated waste management services for the entire municipal area                  | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of residential account holders which are billed for refuse removal                             | 40 452                    | 40 500 per annum | 40 500 account holders billed for refuse removal                         | All   | GM             | N/A  | N/A | N/A | 40 500 |                          |



| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target    | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |        |        |        | Motivation for amendment |
|--------|--|--|----------------|--|---------------------------|------------------|---|-------|----------------|--|--------|--------|--------|--------------------------|
|        |  |  |                |  |                           |                  |   |       |                | Q1   | Q2     | Q3     | Q4     |                          |
| TL25   | To provide world class water services in George to promote development and fulfil basic needs. | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of indigent account holders receiving free basic water          | 10 488                    | 10 500 per annum | 10 500 indigent account holders receiving free basic water                        | All   | GM             | 10 500   | 10 500 | 10 500 | 10 500 |                          |
| TL26   | To provide sufficient electricity for basic needs  | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of indigent account holders receiving free basic electricity    | 15 439                    | 14 000 per annum | 14 000 indigent account holders receiving free basic electricity                  | All   | GM             | 14 000   | 14 000 | 14 000 | 14 000 |                          |
| TL27   | To provide and maintain safe and sustainable sanitation management and infrastructure          | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of indigent account holders receiving free basic sanitation     | 10 228                    | 10 500 per annum | 10 500 indigent account holders receiving free basic sanitation                   | All   | GM             | 10 500   | 10 500 | 10 500 | 10 500 |                          |
| TL28   | To provide integrated waste management services for the entire municipal area                  | Provision of basic service delivery to George Residents (NKPI Proxy – MFMA, Reg. S10(a)) | Output         | Number of indigent account holders receiving free basic refuse removal | 10 318                    | 10 500 per annum | 10 500 of households with access to basic level of electricity measured quarterly | All   | GM             | 10 500   | 10 500 | 10 500 | 10 500 |                          |

| TL Ref | KPA > Pre-determined Objective (PDO)  | Indicator   | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target  | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |      | Motivation for amendment |
|--------|---|---|----------------|---|---------------------------|----------------|---|-------|----------------|--|-----|-----|------|--------------------------|
|        |   |   |                |   |                           |                |   |       |                | Q1   | Q2  | Q3  | Q4   |                          |
| TL29   | To develop mechanisms to ensure viable financial management and control   | Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) X 100) | Output         | Percentage Debt to Revenue obligations met as at 30 June 2025 | 10.19%                    | ≤45% per annum | ≤45% Debt to Revenue obligations met as at 30 June 2025 | All   | GM             | N/A  | N/A | N/A | ≤45% |                          |
|        |   |   |                |   |                           |                |   |       |                |  |     |     |      |                          |
| TL30   | To manage the municipal finances according to the Municipal Management Act in an efficient and effective manner | Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 [(Total outstanding service debtors/ revenue received for services) x 100]  | Output         | Percentage Service debtors as at 30 June 2025                 | 13.72%                    | 16% per annum  | 16% Service debtors as at 30 June 2025                  | All   | GM             | N/A  | N/A | N/A | 16%  |                          |
|        |   |   |                |   |                           |                |   |       |                |  |     |     |      |                          |

| TL Ref | KPA > Pre-determined Objective (PDO)  | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |     | Motivation for amendment  |
|--------|---|--|----------------|--|---------------------------|---------------|--|-------|----------------|--|-----|-----|-----|---|
|        |   |  |                |  |                           |               |  |       |                | Q1   | Q2  | Q3  | Q4  |   |
| TL31   | To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment)/Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) | Output         | Number of months it takes to cover fixed operating expenditure with available cash as at 30 June 2025  | 2.19                      | 2 per annum   | 2 months to cover fixed operating expenditure with available cash as at 30 June 2025   | All   | GM             | N/A  | N/A | N/A | 2   |   |
| TL32   | To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner | Achieve a payment percentage of 95% by 30 June 2024 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100)  | Output         | Percentage of payment achieved by 30 June 2025   | 91.87%                    | 95% per annum | 95% of payment achieved by 30 June 2025  | All   | GM             | N/A  | N/A | N/A | 95% |   |
| TL39   | To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner | The percentage of the original municipal capital budget actually spent on capital projects by 30 June 2025 ((Actual amount spent on capital projects/Total amount budgeted for capital projects less savings) X100)  | Output         | Percentage of the original municipal capital budget actually spent on capital projects by 30 June 2025 | 64.05%                    | 95% per annum | 95% of the municipal capital budget actually spent on capital projects by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 95% | This KPI wording and unit of measure was erroneous and has been corrected |



| TL Ref  | KPA > Pre-determined Objective (PDO)  | Indicator  | Indicator type | Unit of Measurement           | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |    | Motivation for amendment  |
|---------|---|--|----------------|-------------------------------|---------------------------|---------------|--|-------|----------------|--|-----|-----|----|---|
|         |   |  |                |                               |                           |               |  |       |                | Q1   | Q2  | Q3  | Q4 |   |
| New KPI | To implement an integrated Public Transport Network that will serve the communities of George | Number of scheduled public transport access points added by 30 June 2025 | Output         | Number of access points added | New KPI                   | New KPI       | Number of scheduled public transport access points added by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 8  | New KPI added for the monitoring of the public transport bus service provided by the municipality. KPI measurement defined as included in Addendum 6 of Circular 88 and reported on in the Management Report of the Auditor-General on the audit of 2023/24 |

## 2.4 SO4: GOOD GOVERNANCE AND HUMAN CAPITAL

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator   | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025                        | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |            |            |     | Motivation for amendment   |
|--------|--|---|----------------|---|---------------------------|---------------|----------------------------------|-------|----------------|--|------------|------------|-----|--|
|        |  |   |                |   |                           |               |                                  |       |                | Q1   | Q2         | Q3         | Q4  |  |
| TL9    | To manage the municipal finances according to the Municipal Finance Management Act in an effective and efficient manner. | Spend 95% RBIG funding allocated to George Municipality for BFI Projects line with the conditions set out in the DoRA and the tranche schedule submitted to DWS | Output         | The percentage expenditure achieved in terms of the RBIG funding allocated to George Municipality for BFI Projects, in line with the conditions set out in the DoRA and the tranche schedule submitted to DWS | New KPI                   | 95% per annum | 95% budget spent by 30 June 2025 | All   | GM             | 20%  | 25%<br>40% | 50%<br>60% | 95% | The target has been reduced due the fiscal dumping that takes place annually that has a severe impact on the target. The reduction in the target has also been clarified with the auditors |

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025 | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |    |    |    | Motivation for amendment   |
|--------|--|--|----------------|---|---------------------------|---------------|-----------|-------|----------------|--|----|----|----|--|
|        |  |  |                |   |                           |               |           |       |                | Q1   | Q2 | Q3 | Q4 |  |
| TL15   | To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes | Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan             | Output         | Percentage of people from employment equity target groups employed  | New KPI                   | 4 per annum   |           | All   | GM             | ±  | ±  | ±  | ±  | KPI adjusted in line with measurement included and defined in the general indicators of Regulation 796. Target also adjusted accordingly |
|        |  | Report on the number of people from previously disadvantaged groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan | Output         | Number of reports on the EE Candidates employed in the three highest levels of management and report submitted to the Municipal Manager quarterly |                           |               |           |       |                |  | ±  | ±  | ±  |  |



| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025   | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |              | Motivation for amendment   |
|--------|--|--|----------------|---|---------------------------|---------------|---|-------|----------------|--|-----|-----|--------------|--|
|        |  |  |                |   |                           |               |   |       |                | Q1   | Q2  | Q3  | Q4           |  |
| TL16   | To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes                     | <p>Spend 1% of personnel budget on training by 30 June 2025</p> $\frac{\text{Actual total training expenditure}}{\text{Total personnel budget}} \times 100$ <p>Spend 95% of operational budget on training by 30 June 2025</p> $\frac{\text{Actual total training expenditure}}{\text{Total operational budget}} \times 100$ | Output         | Percentage of the personnel budget actually spent on training               | 0.29                      | 95% per annum | 95% of the Municipality's approved Workplace skills-budget actually spent on implementing its Workplace Skills Plan by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 0.48%<br>95% | KPI adjusted in line with measurement included and defined in the general indicators of Regulation 796. Target also adjusted accordingly |
| TL17   | To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified | <p>Prosecute 4 Bylaws through the Municipal Court by 31 December 2024</p> <p>Submit the Draft IDP to Council by 31 March 2025</p>  | Output         | Number of Bylaws prosecuted through the municipal court by 31 December 2024 | New KPI                   | 4 per annum   | 4 Bylaws implemented through the municipal court by 31 December 2024  | All   | GM             | N/A  | 4   | N/A | N/A          | Replaced the word "implement" in the kpi and unit of measurement   |
| TL37   | order to address service delivery challenges in a coordinated manner   | Submit the Draft IDP to Council by 31 March 2025   | Output         | Number of Draft IDPs submitted to Council by 31 March 2025                  | 1                         | 1 per annum   | 1 Draft IDPs submitted to Council by 31 March 2025  | All   | GM             | N/A  | N/A | 1   | N/A          |  |

| TL Ref | KPA > Pre-determined Objective (PDO)   | Indicator  | Indicator type | Unit of Measurement  | Baseline (Actual 2022/23) | 5 Year Target | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |     | Motivation for amendment |
|--------|--|--|----------------|--|---------------------------|---------------|--|-------|----------------|--|-----|-----|-----|--------------------------|
|        |  |  |                |  |                           |               |  |       |                | Q1   | Q2  | Q3  | Q4  |                          |
| TL38   | To undertake strategic planning in order to address service delivery challenges in a coordinated manner                                | Submit the Final Annual Report and Oversight Report to Council by 31 March 2025                                  | Output         | Number of Final Annual Report and Oversight Report submitted to Council by 31 March 2025         | 1                         | 1 per annum   | 1 Annual Report and Oversight Report submitted by 31 March 2025                          | All   | GM             | 0  | 0   | 1   | 0   |                          |
| TL41   | To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified | Review the 3-year Internal Audit Plan based on the risk assessment and submit to Audit Committee by 30 June 2025 | Output         | Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2025 | 1                         | 1 per annum   | 1 RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2025 | All   | GM             | N/A  | N/A | N/A | 1   |                          |
| TL42   | To evaluate the effectiveness of risk management, control and governance processes and develop actions to address key risks identified | Develop a Municipal Audit Action Plan (MAAP) by 31 January 2025  | Output         | Municipal Audit Action Plan (MAAP) developed by 31 January 2025                                  | New KPI                   | 1 per annum   | 1 MAAP developed by 30 June 2025   | All   | GM             | N/A  | N/A | 1   | N/A |                          |

## 2.5 SO5: GOOD GOVERNANCE AND HUMAN CAPITAL

| TL Ref | KPA > Pre-determined Objective (PDO)  | Indicator  | Indicator type | Unit of Measurement   | Baseline (Actual 2022/23) | 5 Year Target         | 2024/2025  | Wards | Funding Source | TOP LAYER: Service Delivery and Budget Implementation Plan (SDBIP 2024/2025) |     |     |     | Motivation for amendment |   |
|--------|---|--|----------------|---|---------------------------|-----------------------|--|-------|----------------|--|-----|-----|-----|--------------------------|---|
|        |   |  |                |   |                           |                       |  |       |                | Q1   | Q2  | Q3  | Q4  |                          |   |
| TL33   | To improve communication with citizens on plans, achievements, successes and actions                    | Review the Information and Communication Technology (ICT) Strategic Plan by 31 March 2025  | Output         | ICT Strategic Plan reviewed by 31 March   | New KPI                   | 1 review per annum    | 1 ICT Strategic Plan reviewed by 31 March  | All   | GM             | N/A  | N/A | 1   | N/A |                          |   |
| TL34   | To improve communication with citizens on plans, achievements, successes and actions                    | Develop one (1) Review-identified standard operating procedures (SOPs) of Information and Communication Technology (ICT) by 30 June 2025 | Output         | Percentage of the identified ICT SOPs developed reviewed by 30 June   | New KPI                   | 100% review per annum | <del>100%</del> Number of identified ICT Standard Operating Procedures reviewed by 30 June | All   | GM             | N/A  | N/A | N/A | 1   | 100%                     | This KPI wording and unit of measure was erroneous and has been corrected |
| TL36   | To undertake strategic planning in order to address service delivery challenges in a coordinated manner | Submit the revised MSDF to Council by 31 May 2025  | Output         | Number of revised MSDF to Council by 31 May 2025  | 1                         | 1 per annum           | 1 revised MSDF to Council by 31 May 2025   | All   | GM             | N/A  | N/A | N/A | 1   |                          |   |
| TL40   | To improve communication with citizens on plans, achievements, successes and actions                    | <del>Implement</del> Ensure approved Tourism Branding and Marketing Strategy is launched by 31 March 2025                                | Output         | Number of approved George Naturally Branding and Marketing Strategies implemented launched by 31 March 2025 | New KPI                   | 1 per annum           | 1 George Naturally Branding and Marketing Strategy launched by 31 March 2025               | All   | GM             | N/A  | N/A | N/A | 1   |                          | The word "implement" is not clearly defined.                              |