

George Municipality

Adjustments Budget 2018/2019

28 February 2019



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Glossary

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

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

Part 1 – Adjustments Budget

1.1 Foreword

Section 23 of the Municipal Budget Reporting Regulations (MBRR) – Timeframes for tabling of adjustments budgets stipulates as follows:

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

1.2 Background

The Council at a special meeting held on Wednesday, 31 January 2019, where the Mid-Year Budget Performance Report as stipulated in Section 72 of the MFMA was considered, resolved that an Adjustments Budget be prepared and submitted to Council for consideration before the end of February 2019.

In order for Council to consider possible adjustments to the MTREF the stipulations of Section 28 of the MFMA as well as Section 23(1) of the MBRR need to be highlighted:

Section 28 of the MFMA - Municipal adjustments budgets

- "28 (1) A municipality may revise an approved annual budget through an adjustments budget.*
- (2) An adjustments budget—*
- (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;*
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
 - (f) may correct any errors in the annual budget; and*
 - (g) may provide for any other expenditure within a prescribed framework.*
- (3) An adjustments budget must be in a prescribed form.*
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g)*

may only be tabled within any prescribed limitations as to timing or frequency.

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

1.3 Council Resolutions

The Council of George Municipality at a Special Council meeting that was held on 28 February 2019 considered the adjustments budget for approval. The following are the resolutions:

RESOLUTIONS

- (a) That the Capital Budget be adjusted;
- (b) That the Operating Budget be adjusted;
- (c) That a contribution of R92,2 million to the CRR be approved;
- (d) That the Service Delivery and Budget Implementation Plan be adjusted to reflect the changes outlined in the Adjustments Budget for 2018/19;
- (e) That the Service Delivery and Budget Implementation Plan list of capital projects be adjusted to reflect the changes outlined in the Adjustments Budget; and
- (f) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Treasury.

1.4 Framework for Adjustments Budget

An Adjustments Budget, as explained in the glossary, is the means whereby a municipality may revise its annual budget during the course of a financial year. It follows on the mid-year budget and performance review process which was tabled in Council on 31 January 2019. The Mid-year budget and performance assessment report indicated that various items in the Capital and Operating Budget for 2017/18 needed to be adjusted.

Section 23 of the MBRR –Timeframes for tabling of adjustments budgets

Regulation 23. (1):

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

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

Furthermore, George Municipality was granted permission to utilise funds from the separate operating account (SOA) to fund the following:

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.”

1.4.1 MOTIVATION WITH REGARD TO REGULATION 23. (1)

The Section 72 report indicated that various items in the Capital and Operating Budget for 2018/2019 need to be adjusted.

The Budget Committee met on 17/08/2018, 21/09/2019, 12/10/2018, 02/11/2018, 09/11/2018, 15/11/2018, 07/12/2018, 01/02/2019, 07/02/2019 and 22/02/2019 in order to consider the adjustments.

The following adjustments are recommended to Council for approval:

1.4.1.1 2018/2019 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.

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. The 2017/18 Annual Financial Statements and the section 72 mid-year assessment for 2018/19 have been concluded and it is evident that a contribution must be made to the CRR from the working capital. A contribution to the CRR of R65,2 million is recommended. Although the capital budget funded from CRR was adjusted downward, an additional contribution from the working capital of R27 million is needed to fund the proposed adjusted capital budget.

The CRR funded projects are adjusted downwards from R182 705 515 to R172 929 988 = R9 775 527.

Projects funded from the Separate Operating Account (SOA)

The 2018/19 capital budget included two projects that were funded with funds from the SOA. The intention during the 2018/19 budget process was to bridge finance these projects.

Link Road Stream Crossing Erf 325 East	–	R 1 679 008
Outdoor control Outeniqua WWTW	–	R10 000 000

Permission from Provincial Treasury must however first be obtained. An amount of R11 679 008 relating to the SOA funding was taken off the capital budget.

Grant funded projects

Grant funding is reduced from R142 724 914 to R136 066 211 = R6 658 703.

The downward adjustment to grant funded projects relate mainly to the following:

Regional Bulk Infrastructure Grant (RBIG)

The anticipated cashflow indicates that R6,3 million will not be spent by 30 June 2018. This is a multi-year project and the amount will be spent in the 2019/20 financial year.

Public Transport Network Grant (PTNG)

An amount of R13 287 610 was shifted from the Operating Budget to the Capital budget.

Human Settlements Development

An amount of R9 379 027 was removed from the capital budget given the fact that Provincial Housing is undertaking the housing projects.

TABLE A: STATUS OF CRR FUNDING ~ 2018/19

DESCRIPTION OF CAPITAL REPLACEMENT RESERVED (CRR)	BALANCE 30/06/2018 AFS	CAPITAL CONTRIBUTIONS AT 21 JANUARY 2019	ADDITIONAL BUDGETED CONTRIBUTION TO CRR	BUDGETED VAT INCOME ON GRANTS	TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURE TO DATE	CRR ADJUSTMENT CAPITAL BUDGET FOR 2018/19	CRR BALANCE AVAILABLE/ SHORTFALL FOR 2018/19
General	11 159 568,48	1 492 783,59	25 888 098,00		38 540 450,07	70 942 724,00	-32 402 273,93
Electricity	4 527 206,21	1 226 892,66	13 834 172,00	2 608 696,00	22 196 966,87	28 912 828,00	-6 715 861,13
Water	6 658 689,56	2 455 363,74	6 504 048,00	5 933 948,00	21 552 049,30	28 351 755,00	-6 799 705,70
Sewerage	11 018 449,66	2 869 951,77	8 174 086,00		22 062 487,43	22 467 511,00	-405 023,57
Sale of Property	15 403 044,56	14 533 843,09	10 000 000,00		39 936 887,65	3 143 500,00	36 793 387,65
Cleansing	282 974,39	126 419,72	799 776,00		1 209 170,11	19 111 670,00	-17 902 499,89
Parking Facilities	731 947,32	0,00	0,00		731 947,32		731 947,32
Contribution from Working Capital as recommended in the Approved Budget Document							27 000 000,00
TOTAL CRR	R 49 781 880,18	R 22 705 254,57	R 65 200 180,00	R 8 542 644,00	R 146 229 958,75	R 172 929 988,00	R 299 970,75

Due to the fact that the projects funded from CRR have been reduced by R9 775 527, a contribution to the CRR of R27 million need to be made. This is additional to the budgeted amount of R65.2 million as contained in Table A above.

A total contribution of R92,2 million will be made to the CRR.

A further contribution to the CRR will be motivated as part of the 2019/20 MTREF where the funding mix will be considered again.

External Funding

For the past MTREF, Council only took up external loans to for the purchase of vehicles and specialised vehicles. In the 2018/19 budget however, R53,5 million was budgeted for infrastructure development from external loans and R16,38 million relates to the purchase of vehicles.

Several of the capital infrastructure projects funded from external loans need to be rolled over to 2019/20 due to unforeseen circumstances and therefore the EFF funding for 2018/19 is reduced by R46 083 411 to R25 008 003.

Please note that although the EFF funding for 2018/19 is reduced, the total loan will still be required.

The following table B indicates the effect of the adjustments on the funding of the 2018/19 Capital Adjustments Budget.

TABLE B: CAPITAL BUDGET FUNDING

DESCRIPTION	AMENDED BUDGET JANUARY 2019	PROPOSED ADJUSTMENTS FEBRUARY 2019	AMENDED BUDGET FEBRUARY 2019
Capital Replacement Reserve (CRR)	182 705 515	-9 775 527	172 929 988
External Financing Fund (EFF)	71 091 414	-46 083 411	25 008 003
Grants	142 724 914	-6 658 703	136 066 211
Other	11 679 008	-11 679 008	0
TOTAL	408 200 851	-74 196 649	334 004 202

1.4.1.2 2018/19 OPERATING BUDGET ADJUSTMENTS**REVENUE****Service charges:**

The table below is the revenue billed as at 31 December 2018 as contained in the Section 72 report.

Table A4 Financial Performance - Revenue Billed as at 31 December 2018			
Description	2018/19 Performance		
R thousand	Original Budget	2018/19 YTD Actual	Actual Outcome as % of Original Budget
<u>Revenue By Source</u>			
Property rates	254 955	144 239	57%
Service charges - electricity revenue	647 628	296 962	46%
Service charges - water revenue	134 199	53 010	40%
Service charges - sanitation revenue	89 395	47 902	54%
Service charges - refuse revenue	77 805	40 540	52%

The revenue streams were assessed and the following are the main changes to the planned revenue streams will be made:

Electricity sales reduced	:	R 5,5m
Water sales reduced	:	R 3,3m
Property Rates increase	:	R 5,1m
GIPTN Fare revenue decrease	:	R18,5m

EXPENDITURE

Various requests were received from the departments to increase expenditure budgets. Several meetings were held to prioritise these requests to ensure a funded adjustments budget. Many items were referred to the 2019/20 draft budget for consideration. This included several new personnel posts.

The following are the main expenditure items:

Legal costs: Legal advice and litigation	:	R 1,5m
Remuneration of Councillors	:	R 1,8m
Social Contributions: Medical	:	R 6,5m
War on Waste	:	R 1,0m
Traffic Fines Management	:	R 1,5m
Animal Care	:	R 0,9m

The budget implementation regarding overtime and temporary/ pieceworkers proved to be a challenge once again. More stringent as well as innovative measure will have to be taken to manage these costs.

The effectiveness of our processes and procedures will have to be reviewed.

1.4.2 mSCOA IMPLEMENTATION

The implementation of mSCOA – version 6.3 necessitated the creation of several new items as well as changes to existing items to bring the mSCOA register in line with the prescripts of mSCOA.

These changes will be made when required and will be signed off by the Chief Financial Officer (CFO).

Part 2 – Executive summary

2.1 – Operating Revenue

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	2019/20	2020/21
Revenue By Source												
Property rates	2	254 955	254 955	-	-	-	-	5 150	5 150	260 105	270 253	286 468
Service charges - electricity revenue	2	647 628	647 628	-	-	-	-	(5 527)	(5 527)	642 101	686 485	727 675
Service charges - water revenue	2	134 199	134 199	-	-	-	-	(3 300)	(3 300)	130 899	144 935	156 529
Service charges - sanitation revenue	2	89 395	89 395	-	-	-	-	-	-	89 395	96 994	105 238
Service charges - refuse revenue	2	77 805	77 805	-	-	-	-	-	-	77 805	89 475	102 895
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5 596	5 596	-	-	-	-	300	300	5 896	5 932	6 288
Interest earned - external investments		38 610	38 610	-	-	-	-	5 457	5 457	44 067	41 924	44 095
Interest earned - outstanding debtors		5 805	5 805	-	-	-	-	-	-	5 805	6 434	7 137
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 569	72 569	-	-	-	-	-	-	72 569	76 923	81 538
Licences and permits		3 345	3 345	-	-	-	-	-	-	3 345	3 546	3 759
Agency services		8 427	8 427	-	-	-	-	-	-	8 427	8 932	9 468
Transfers and subsidies		473 230	478 526	-	-	-	-	6 474	6 474	485 000	529 114	569 466
Other revenue	2	107 011	107 011	-	-	-	-	(9 235)	(9 235)	97 776	151 151	165 141
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		175 958	131 771	-	-	-	-	4 409	4 409	136 180	47 699	57 898
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Total Revenue		2 094 533	2 055 642	-	-	-	-	3 726	3 726	2 059 368	2 159 796	2 323 596

2.2 – Operating Expenditure

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	2019/20	2020/21
Expenditure By Type												
Employee related costs		538 851	541 260	-	-	-	-	18 303	18 303	559 563	572 004	611 952
Remuneration of councillors		18 649	19 649	-	-	-	-	1 800	1 800	21 449	19 955	21 351
Debt impairment		67 987	67 987	-	-	-	-	-	-	67 987	72 066	76 390
Depreciation & asset impairment		162 429	162 429	-	-	-	-	-	-	162 429	146 592	131 581
Finance charges		32 340	32 340	-	-	-	-	-	-	32 340	35 999	33 053
Bulk purchases		439 392	439 392	-	-	-	-	(7 727)	(7 727)	431 666	465 756	493 701
Other materials		39 076	38 841	-	-	-	-	(546)	(546)	38 296	40 168	42 535
Contracted services		543 704	542 123	-	-	-	-	(53 395)	(53 395)	488 728	637 860	688 185
Transfers and subsidies		212	212	-	-	-	-	63 702	63 702	63 914	225	238
Other expenditure		112 920	115 392	-	-	-	-	(19 222)	(19 222)	96 170	122 199	127 523
Loss on disposal of PPE		636	636	-	-	-	-	-	-	636	674	715
Total Expenditure		1 956 195	1 960 261	-	-	-	-	2 916	2 916	1 963 177	2 113 497	2 227 226

2.3 – Capital Expenditure

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5	6	7	8	9	10	11	12	+1 2019/20	+2 2020/21	
		A1	B	C	D	E	F	G	H			
Capital Expenditure - Functional												
Governance and administration		11 527	12 089	-	-	-	-	(588)	(588)	11 501	4 966	5 177
Executive and council		979	979	-	-	-	-	-	-	979	318	300
Finance and administration		10 449	11 010	-	-	-	-	(588)	(588)	10 423	4 603	4 830
Internal audit		100	100	-	-	-	-	-	-	100	45	47
Community and public safety		31 936	33 104	-	-	-	-	3 746	3 746	36 850	17 692	18 667
Community and social services		6 028	6 384	-	-	-	-	(159)	(159)	6 225	4 726	3 339
Sport and recreation		13 010	13 203	-	-	-	-	2 719	2 719	15 922	6 071	8 349
Public safety		11 173	11 797	-	-	-	-	1 017	1 017	12 814	6 208	5 772
Housing		1 377	1 370	-	-	-	-	170	170	1 540	569	1 062
Health		350	350	-	-	-	-	-	-	350	118	145
Economic and environmental services		123 237	94 341	-	-	-	-	17 681	17 681	112 023	28 431	51 469
Planning and development		1 618	1 618	-	-	-	-	(1 010)	(1 010)	608	655	621
Road transport		121 619	92 723	-	-	-	-	18 691	18 691	111 415	27 776	50 848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		262 148	268 404	-	-	-	-	(95 037)	(95 037)	173 368	282 342	320 929
Energy sources		49 412	58 157	-	-	-	-	(5 294)	(5 294)	52 863	85 172	69 223
Water management		63 862	64 823	-	-	-	-	(30 192)	(30 192)	34 630	84 195	172 800
Waste water management		138 709	129 039	-	-	-	-	(62 703)	(62 703)	66 336	107 032	69 297
Waste management		10 164	16 386	-	-	-	-	3 152	3 152	19 537	5 943	9 609
Other		263	263	-	-	-	-	-	-	263	70	16
Total Capital Expenditure - Functional	3	429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258
Funded by:												
National Government		111 654	117 398	-	-	-	-	2 720	2 720	120 118	45 908	55 544
Provincial Government		75 051	25 327	-	-	-	-	(9 379)	(9 379)	15 948	2 000	2 000
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		11 679	11 679	-	-	-	-	(11 679)	(11 679)	-	-	-
Transfers recognised - capital	4	198 384	154 404	-	-	-	-	(18 338)	(18 338)	136 066	47 908	57 544
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		69 865	71 091	-	-	-	-	(46 083)	(46 083)	25 008	107 840	141 852
Internally generated funds		160 861	182 706	-	-	-	-	(9 776)	(9 776)	172 930	177 754	196 862
Total Capital Funding		429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258

Part 3 – Adjustments Budget Schedules

3.1 – 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.

3.2 – Adjustments Budget Schedules

Table 1 – B2: Financial Performance by standard classification (revenue and expenditure)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2019

Standard Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		330 104	330 663	-	-	-	-	13 044	13 044	343 707	351 846	373 456
Executive and council		531	531	-	-	-	-	(360)	(360)	171	181	192
Finance and administration		329 573	330 132	-	-	-	-	13 404	13 404	343 536	351 665	373 264
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		104 454	107 853	-	-	-	-	9 277	9 277	117 130	150 695	174 734
Community and social services		17 613	17 863	-	-	-	-	488	488	18 351	16 145	16 763
Sport and recreation		13 247	13 475	-	-	-	-	484	484	13 959	6 974	7 352
Public safety		1 412	1 600	-	-	-	-	(574)	(574)	1 026	887	940
Housing		72 107	74 839	-	-	-	-	8 879	8 879	83 718	126 607	149 593
Health		77	77	-	-	-	-	-	-	77	81	86
<i>Economic and environmental services</i>		434 906	436 209	-	-	-	-	(3 126)	(3 126)	433 083	435 765	462 556
Planning and development		9 385	9 385	-	-	-	-	1 755	1 755	11 141	9 958	10 565
Road transport		425 520	426 822	-	-	-	-	(4 881)	(4 881)	421 941	425 806	451 989
Environmental protection		2	2	-	-	-	-	-	-	2	2	2
<i>Trading services</i>		1 224 347	1 180 197	-	-	-	-	(15 137)	(15 137)	1 165 060	1 220 972	1 312 301
Energy sources		693 780	699 712	-	-	-	-	(5 655)	(5 655)	694 057	729 209	772 786
Water management		169 366	166 595	-	-	-	-	(3 933)	(3 933)	162 662	174 260	222 873
Waste water management		244 938	197 627	-	-	-	-	(5 580)	(5 580)	192 047	186 827	168 432
Waste management		116 263	116 263	-	-	-	-	32	32	116 295	130 676	148 210
<i>Other</i>		721	721	-	-	-	-	(332)	(332)	389	518	549
Total Revenue - Functional	2	2 094 533	2 055 642	-	-	-	-	3 726	3 726	2 059 368	2 159 796	2 323 596
Expenditure - Functional												
<i>Governance and administration</i>		309 198	309 763	-	-	-	-	12 653	12 653	322 417	330 330	351 405
Executive and council		62 189	63 109	-	-	-	-	7 970	7 970	71 079	65 793	70 135
Finance and administration		235 128	234 773	-	-	-	-	2 887	2 887	237 660	251 901	267 831
Internal audit		11 881	11 881	-	-	-	-	1 796	1 796	13 678	12 636	13 439
<i>Community and public safety</i>		210 377	213 260	-	-	-	-	11 200	11 200	224 459	268 229	299 146
Community and social services		48 619	48 809	-	-	-	-	923	923	49 732	48 926	51 680
Sport and recreation		29 398	29 166	-	-	-	-	804	804	29 970	29 908	31 353
Public safety		20 807	20 807	-	-	-	-	(96)	(96)	20 710	21 487	22 814
Housing		107 805	110 730	-	-	-	-	9 569	9 569	120 299	163 906	189 025
Health		3 748	3 748	-	-	-	-	-	-	3 748	4 002	4 275
<i>Economic and environmental services</i>		459 084	459 848	-	-	-	-	(12 131)	(12 131)	447 717	500 040	517 212
Planning and development		29 268	29 268	-	-	-	-	1 603	1 603	30 872	31 093	33 127
Road transport		427 409	428 166	-	-	-	-	(13 814)	(13 814)	414 352	466 357	481 327
Environmental protection		2 407	2 413	-	-	-	-	80	80	2 493	2 590	2 758
<i>Trading services</i>		964 768	964 774	-	-	-	-	(9 474)	(9 474)	955 300	1 001 369	1 045 120
Energy sources		566 533	566 533	-	-	-	-	(7 720)	(7 720)	558 813	596 178	628 769
Water management		116 300	116 300	-	-	-	-	2 012	2 012	118 312	135 943	141 015
Waste water management		192 666	192 672	-	-	-	-	3 665	3 665	196 337	181 005	182 741
Waste management		89 270	89 270	-	-	-	-	(7 432)	(7 432)	81 838	88 243	92 596
<i>Other</i>		12 768	12 616	-	-	-	-	668	668	13 284	13 529	14 342
Total Expenditure - Functional	3	1 956 195	1 960 261	-	-	-	-	2 916	2 916	1 963 177	2 113 497	2 227 226
Surplus/ (Deficit) for the year		138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370

Table 2 – B3: Financial Performance by municipal vote (revenue and expenditure)

WC044 George - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2019

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		2 633	2 633	-	-	-	-	(565)	(565)	2 068	2 192	2 324
Vote 2 - Corporate Services		1 926	1 833	-	-	-	-	18	18	1 851	2 036	2 152
Vote 3 - Corporate Services		1 889	2 291	-	-	-	-	360	360	2 651	1 951	1 817
Vote 4 - Community Services		16 358	16 358	-	-	-	-	856	856	17 214	14 581	15 317
Vote 5 - Community Services		129 224	129 452	-	-	-	-	448	448	129 900	137 594	155 503
Vote 6 - Human Settlements		71 246	73 978	-	-	-	-	8 879	8 879	82 857	125 694	148 625
Vote 7 - Civil Engineering Services		425 562	375 480	-	-	-	-	39 886	39 886	415 366	367 008	397 617
Vote 8 - Electro-technical Services		696 195	702 126	-	-	-	-	(5 553)	(5 553)	696 573	731 726	775 747
Vote 9 - Financial Services		298 179	298 679	-	-	-	-	7 650	7 650	306 328	318 712	338 056
Vote 10 - Financial Services		6 955	6 955	-	-	-	-	-	-	6 955	7 366	7 802
Vote 11 - Planning and Development		22 755	22 755	-	-	-	-	7 423	7 423	30 178	23 884	25 327
Vote 12 - Protection Services		421 448	422 938	-	-	-	-	(55 676)	(55 676)	367 263	428 878	453 125
Vote 13 - Protection Services		164	164	-	-	-	-	-	-	164	174	185
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 094 533	2 055 642	-	-	-	-	3 726	3 726	2 059 368	2 159 796	2 323 596
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		95 024	95 024	-	-	-	-	8 496	8 496	103 520	100 195	106 762
Vote 2 - Corporate Services		32 031	32 028	-	-	-	-	348	348	32 377	33 802	35 623
Vote 3 - Corporate Services		28 589	28 901	-	-	-	-	(202)	(202)	28 699	30 386	32 374
Vote 4 - Community Services		52 399	52 389	-	-	-	-	546	546	52 935	53 026	56 416
Vote 5 - Community Services		104 548	104 558	-	-	-	-	(6 716)	(6 716)	97 843	103 407	108 282
Vote 6 - Human Settlements		103 513	106 245	-	-	-	-	9 365	9 365	115 610	159 373	184 239
Vote 7 - Civil Engineering Services		335 601	335 601	-	-	-	-	7 734	7 734	343 334	337 894	346 280
Vote 8 - Electro-technical Services		587 949	587 949	-	-	-	-	(7 485)	(7 485)	580 463	619 127	653 442
Vote 9 - Financial Services		67 962	68 387	-	-	-	-	876	876	69 263	74 854	79 731
Vote 10 - Financial Services		36 407	36 407	-	-	-	-	-	-	36 407	38 577	40 787
Vote 11 - Planning and Development		41 212	41 212	-	-	-	-	4 466	4 466	45 679	43 564	46 072
Vote 12 - Protection Services		470 336	470 926	-	-	-	-	(14 513)	(14 513)	456 413	518 626	536 506
Vote 13 - Protection Services		624	634	-	-	-	-	-	-	634	667	712
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 956 195	1 960 261	-	-	-	-	2 916	2 916	1 963 177	2 113 497	2 227 226
Surplus/ (Deficit) for the year	2	138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370

Table 3 – B4: Financial Performance by revenue source and expenditure type

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2019

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjsts.	Adjsts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	254 955	254 955	-	-	-	-	5 150	5 150	260 105	270 253	286 468
Service charges - electricity revenue	2	647 628	647 628	-	-	-	-	(5 527)	(5 527)	642 101	686 485	727 675
Service charges - water revenue	2	134 199	134 199	-	-	-	-	(3 300)	(3 300)	130 899	144 935	156 529
Service charges - sanitation revenue	2	89 395	89 395	-	-	-	-	-	-	89 395	96 994	105 238
Service charges - refuse revenue	2	77 805	77 805	-	-	-	-	-	-	77 805	89 475	102 895
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5 596	5 596	-	-	-	-	300	300	5 896	5 932	6 288
Interest earned - external investments		38 610	38 610	-	-	-	-	5 457	5 457	44 067	41 924	44 095
Interest earned - outstanding debtors		5 805	5 805	-	-	-	-	-	-	5 805	6 434	7 137
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 569	72 569	-	-	-	-	-	-	72 569	76 923	81 538
Licences and permits		3 345	3 345	-	-	-	-	-	-	3 345	3 546	3 759
Agency services		8 427	8 427	-	-	-	-	-	-	8 427	8 932	9 468
Transfers and subsidies		473 230	478 526	-	-	-	-	6 474	6 474	485 000	529 114	569 466
Other revenue	2	107 011	107 011	-	-	-	-	(9 235)	(9 235)	97 776	151 151	165 141
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 918 575	1 923 871	-	-	-	-	(682)	(682)	1 923 188	2 112 097	2 265 698
Expenditure By Type												
Employee related costs		538 851	541 260	-	-	-	-	18 303	18 303	559 563	572 004	611 952
Remuneration of councillors		18 649	19 649	-	-	-	-	1 800	1 800	21 449	19 955	21 351
Debt impairment		67 987	67 987	-	-	-	-	-	-	67 987	72 066	76 390
Depreciation & asset impairment		162 429	162 429	-	-	-	-	-	-	162 429	146 592	131 581
Finance charges		32 340	32 340	-	-	-	-	-	-	32 340	35 999	33 053
Bulk purchases		439 392	439 392	-	-	-	-	(7 727)	(7 727)	431 666	465 756	493 701
Other materials		39 076	38 841	-	-	-	-	(546)	(546)	38 296	40 168	42 535
Contracted services		543 704	542 123	-	-	-	-	(53 395)	(53 395)	488 728	637 860	688 185
Transfers and subsidies		212	212	-	-	-	-	63 702	63 702	63 914	225	238
Other expenditure		112 920	115 392	-	-	-	-	(19 222)	(19 222)	96 170	122 199	127 523
Loss on disposal of PPE		636	636	-	-	-	-	-	-	636	674	715
Total Expenditure		1 956 195	1 960 261	-	-	-	-	2 916	2 916	1 963 177	2 113 497	2 227 226
Surplus/(Deficit)		(37 621)	(36 391)	-	-	-	-	(3 598)	(3 598)	(39 989)	(1 400)	38 472
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		175 958	131 771	-	-	-	-	4 409	4 409	136 180	47 699	57 898
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		138 337	95 381	-	-	-	-	810	810	96 191	46 299	96 370

Table 4 – B5: Capital Expenditure by vote, standard classification and funding

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		2 000	2 000	-	-	-	-	(2 000)	(2 000)	-	2 000	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		1 750	1 750	-	-	-	-	-	-	1 750	1 350	1 175
Vote 5 - Community Services		6 300	12 518	-	-	-	-	5 300	5 300	17 818	4 375	4 055
Vote 6 - Human Settlements		500	500	-	-	-	-	(500)	(500)	-	2 000	2 000
Vote 7 - Civil Engineering Services		167 254	172 983	-	-	-	-	(34 784)	(34 784)	138 199	141 412	214 541
Vote 8 - Electro-technical Services		23 161	28 872	-	-	-	-	(5 905)	(5 905)	22 967	49 651	40 900
Vote 9 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Financial Services		3 730	3 730	-	-	-	-	-	-	3 730	2 384	2 510
Vote 11 - Planning and Development		500	500	-	-	-	-	(500)	(500)	-	450	470
Vote 12 - Protection Services		13 760	13 760	-	-	-	-	(13 760)	(13 760)	-	2 350	3 650
Vote 13 - Protection Services		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	218 955	236 613	-	-	-	-	(52 150)	(52 150)	184 463	205 972	269 301
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		1 510	1 829	-	-	-	-	(17)	(17)	1 812	386	347
Vote 2 - Corporate Services		2 647	2 647	-	-	-	-	65	65	2 712	983	1 345
Vote 3 - Corporate Services		402	612	-	-	-	-	(420)	(420)	192	36	-
Vote 4 - Community Services		2 747	3 087	-	-	-	-	-	-	3 087	649	1 656
Vote 5 - Community Services		19 916	20 109	-	-	-	-	571	571	20 680	7 432	13 716
Vote 6 - Human Settlements		2 504	2 504	-	-	-	-	(365)	(365)	2 139	3 337	1 963
Vote 7 - Civil Engineering Services		140 236	96 732	-	-	-	-	(29 438)	(29 438)	67 294	72 899	75 711
Vote 8 - Electro-technical Services		24 252	27 285	-	-	-	-	2 612	2 612	29 896	33 521	28 324
Vote 9 - Financial Services		349	349	-	-	-	-	(6)	(6)	343	24	-
Vote 10 - Financial Services		1 696	1 696	-	-	-	-	-	-	1 696	509	593
Vote 11 - Planning and Development		1 831	1 831	-	-	-	-	(310)	(310)	1 521	275	167
Vote 12 - Protection Services		11 993	12 890	-	-	-	-	5 261	5 261	18 150	6 982	3 112
Vote 13 - Protection Services		75	18	-	-	-	-	-	-	18	496	24
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		210 156	171 588	-	-	-	-	(22 047)	(22 047)	149 541	127 529	126 958
Total Capital Expenditure - Vote		429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258
Capital Expenditure - Functional												
Governance and administration		11 527	12 089	-	-	-	-	(588)	(588)	11 501	4 966	5 177
Executive and council		979	979	-	-	-	-	-	-	979	318	300
Finance and administration		10 449	11 010	-	-	-	-	(588)	(588)	10 423	4 603	4 800
Internal audit		100	100	-	-	-	-	-	-	100	45	47
Community and public safety		31 936	33 104	-	-	-	-	3 746	3 746	36 850	17 692	18 667
Community and social services		6 028	6 384	-	-	-	-	(159)	(159)	6 225	4 726	3 339
Sport and recreation		13 010	13 203	-	-	-	-	2 719	2 719	15 922	6 071	8 349
Public safety		11 173	11 797	-	-	-	-	1 017	1 017	12 814	6 208	5 772
Housing		1 377	1 370	-	-	-	-	170	170	1 540	569	1 062
Health		350	350	-	-	-	-	-	-	350	118	145
Economic and environmental services		123 237	94 341	-	-	-	-	17 681	17 681	112 023	28 431	51 469
Planning and development		1 618	1 618	-	-	-	-	(1 010)	(1 010)	608	655	621
Road transport		121 619	92 723	-	-	-	-	18 691	18 691	111 415	27 776	50 848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		262 148	268 404	-	-	-	-	(95 037)	(95 037)	173 368	282 342	320 929
Energy sources		49 412	58 157	-	-	-	-	(5 294)	(5 294)	52 863	85 172	69 223
Water management		63 862	64 823	-	-	-	-	(30 192)	(30 192)	34 630	84 195	172 800
Waste water management		138 709	129 039	-	-	-	-	(62 703)	(62 703)	66 336	107 032	69 297
Waste management		10 164	16 386	-	-	-	-	3 152	3 152	19 537	5 943	9 609
Other		263	263	-	-	-	-	-	-	263	70	16
Total Capital Expenditure - Functional	3	429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258
Funded by:												
National Government		111 654	117 398	-	-	-	-	2 720	2 720	120 118	45 908	55 544
Provincial Government		75 051	25 327	-	-	-	-	(9 379)	(9 379)	15 948	2 000	2 000
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		11 679	11 679	-	-	-	-	(11 679)	(11 679)	-	-	-
Transfers recognised - capital	4	198 384	154 404	-	-	-	-	(18 338)	(18 338)	136 066	47 908	57 544
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		69 865	71 091	-	-	-	-	(46 083)	(46 083)	25 008	107 840	141 852
Internally generated funds		160 861	182 706	-	-	-	-	(9 776)	(9 776)	172 930	177 754	196 862
Total Capital Funding		429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258

Table 5 – B6: Budgeted Financial Position

WC044 George - Table B6 Adjustments Budget Financial Position - 28/02/2019

Description	Ref	Budget Year 2018/19									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	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		551 019	551 019	-	-	-	-	109 360	109 360	660 379	556 000	580 049
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	183 719	183 719	-	-	-	-	(74 983)	(74 983)	108 736	233 524	293 058
Other debtors		74 842	74 842	-	-	-	-	(28 620)	(28 620)	46 222	77 088	79 400
Current portion of long-term receivables		219	219	-	-	-	-	(0)	(0)	219	206	200
Inventory		170 917	170 917	-	-	-	-	(13 586)	(13 586)	157 331	172 626	172 661
Total current assets		980 717	980 717	-	-	-	-	(7 830)	(7 830)	972 887	1 039 444	1 125 368
Non current assets												
Long-term receivables		568	568	-	-	-	-	20	20	588	534	518
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		149 969	149 969	-	-	-	-	2 021	2 021	151 990	150 307	151 146
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	3 084 426	3 084 426	-	-	-	-	(43 265)	(43 265)	3 041 161	3 268 578	3 529 812
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		6 247	6 247	-	-	-	-	(3 567)	(3 567)	2 680	8 667	11 272
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		3 241 211	3 241 211	-	-	-	-	(44 791)	(44 791)	3 196 420	3 428 087	3 692 748
TOTAL ASSETS		4 221 928	4 221 928	-	-	-	-	(52 621)	(52 621)	4 169 307	4 467 531	4 818 116
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		38 908	38 908	-	-	-	-	3 500	3 500	42 408	29 931	28 800
Consumer deposits		25 360	25 360	-	-	-	-	5 500	5 500	30 860	26 121	27 166
Trade and other payables		182 051	182 051	-	-	-	-	218 224	218 224	400 275	200 069	196 592
Provisions		106 825	106 825	-	-	-	-	(20 000)	(20 000)	86 825	107 893	108 972
Total current liabilities		353 144	353 144	-	-	-	-	207 224	207 224	560 368	364 013	361 529
Non current liabilities												
Borrowing	1	526 432	526 432	-	-	-	-	(207 767)	(207 767)	318 664	494 097	463 204
Provisions	1	160 830	160 830	-	-	-	-	105 654	105 654	266 485	167 916	173 847
Total non current liabilities		687 262	687 262	-	-	-	-	(102 113)	(102 113)	585 149	662 013	637 051
TOTAL LIABILITIES		1 040 406	1 040 406	-	-	-	-	105 111	105 111	1 145 517	1 026 026	998 581
NET ASSETS	2	3 181 522	3 181 522	-	-	-	-	(157 732)	(157 732)	3 023 790	3 441 505	3 819 535
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 117 697	3 117 697	-	-	-	-	(157 732)	(157 732)	2 959 965	3 385 731	3 769 804
Reserves		63 825	63 825	-	-	-	-	-	-	63 825	55 774	49 732
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		3 181 522	3 181 522	-	-	-	-	(157 732)	(157 732)	3 023 790	3 441 505	3 819 535

Table 6 – B7: Cash Flows

WC044 George - Table B7 Adjustments Budget Cash Flows - 28/02/2019

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands												
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		244 757	244 757					10 146	10 146	254 903	259 443	275 009
Service charges		911 065	911 065					23 660	23 660	934 726	977 173	1 048 644
Other revenue		128 485	128 485					139 939	139 939	268 423	173 913	189 270
Government - operating	1	473 230	473 230					(10 452)	(10 452)	462 779	529 114	569 466
Government - capital	1	175 958	175 958					(39 783)	(39 783)	136 175	47 699	57 898
Interest		44 183	44 183					(117)	(117)	44 067	48 101	50 947
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(1 560 549)	(1 560 549)					(57 879)	(57 879)	(1 618 428)	(1 769 223)	(1 855 342)
Finance charges		(32 340)	(32 340)					452	452	(31 888)	(35 999)	(33 053)
Transfers and Grants	1	(212)	(212)					(63 702)	(63 702)	(63 914)	(225)	(238)
NET CASH FROM/(USED) OPERATING ACTIVITIES		384 578	384 578	-	-	-	-	2 265	2 265	386 843	229 997	302 600
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-					-	-	-	-	-
Decrease (increase) other non-current receivables		(133)	(133)					98	98	(35)	(34)	(16)
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(386 200)	(386 200)					52 195	52 195	(334 004)	(300 152)	(356 633)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(386 333)	(386 333)	-	-	-	-	52 293	52 293	(334 040)	(300 186)	(356 649)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		69 865	69 865					(44 857)	(44 857)	25 008	104 340	105 852
Increase (decrease) in consumer deposits		2 790	2 790					902	902	3 692	761	1 045
Payments												
Repayment of borrowing		(38 908)	(38 908)					-	-	(38 908)	(29 931)	(28 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		33 747	33 747	-	-	-	-	(43 955)	(43 955)	(10 208)	75 170	78 097
NET INCREASE/ (DECREASE) IN CASH HELD		31 992	31 992	-	-	-	-	10 603	10 603	42 595	4 981	24 049
Cash/cash equivalents at the year begin:	2	519 028	519 028					98 757	98 757	617 784	551 019	556 000
Cash/cash equivalents at the year end:	2	551 019	551 019					109 360	109 360	660 379	556 000	580 049

Table 7 – B9: Asset Management

WC044 George - Table B9 Asset Management - 28/02/2019

Description	Ref	Budget Year 2018/19									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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	243 920	212 713	-	-	-	-	(32 083)	(32 083)	180 630	215 667	304 408
Roads Infrastructure		72 421	39 185	-	-	-	-	(14 446)	(14 446)	24 740	2 768	14 570
Storm water Infrastructure		500	1 877	-	-	-	-	(1 647)	(1 647)	230	225	235
Electrical Infrastructure		39 767	44 255	-	-	-	-	(6 287)	(6 287)	37 968	76 417	61 328
Water Supply Infrastructure		22 184	22 663	-	-	-	-	(3 777)	(3 777)	18 886	74 357	164 057
Sanitation Infrastructure		49 269	35 453	-	-	-	-	(14 902)	(14 902)	20 551	23 733	26 117
Solid Waste Infrastructure		3 300	8 046	-	-	-	-	5 300	5 300	13 346	2 350	1 175
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		3 920	3 920	-	-	-	-	(2 420)	(2 420)	1 500	2 475	3 713
Infrastructure		191 361	155 399	-	-	-	-	(38 178)	(38 178)	117 221	182 325	271 195
Community Facilities		3 544	3 747	-	-	-	-	(475)	(475)	3 272	3 915	3 168
Sport and Recreation Facilities		9 015	9 117	-	-	-	-	3 347	3 347	12 464	5 982	8 146
Community Assets		12 558	12 863	-	-	-	-	2 873	2 873	15 736	9 897	11 314
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Investment properties		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Operational Buildings		4 144	5 394	-	-	-	-	1 717	1 717	7 111	7 252	5 044
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		4 144	5 394	-	-	-	-	1 717	1 717	7 111	7 252	5 044
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Intangible Assets		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Computer Equipment		3 564	3 641	-	-	-	-	3 215	3 215	6 856	2 958	3 202
Furniture and Office Equipment		2 589	2 532	-	-	-	-	48	48	2 580	1 181	643
Machinery and Equipment		15 636	17 479	-	-	-	-	(1 295)	(1 295)	16 184	6 980	9 335
Transport Assets		11 395	12 271	-	-	-	-	853	853	13 125	2 153	71
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	54 671	60 498	-	-	-	-	27 263	27 263	87 761	20 366	21 833
Roads Infrastructure		36 167	36 304	-	-	-	-	31 713	31 713	68 017	11 422	12 185
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		300	2 938	-	-	-	-	2 000	2 000	4 938	135	141
Water Supply Infrastructure		13 200	13 276	-	-	-	-	(5 200)	(5 200)	8 076	6 532	6 627
Sanitation Infrastructure		200	1 700	-	-	-	-	(1 150)	(1 150)	550	252	-
Solid Waste Infrastructure		3 000	4 471	-	-	-	-	-	-	4 471	2 025	2 880
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		52 867	58 689	-	-	-	-	27 363	27 363	86 052	20 366	21 833
Community Facilities		1 704	1 704	-	-	-	-	(25)	(25)	1 679	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 704	1 704	-	-	-	-	(25)	(25)	1 679	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		100	105	-	-	-	-	(75)	(75)	30	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		100	105	-	-	-	-	(75)	(75)	30	-	-
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Table 7 – B9: Asset Management (continue)

Description	Ref	Budget Year 2018/19									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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2019/20	2020/21
R thousands												
Total Upgrading of Existing Assets to be adjusted	2a	130 520	134 990	-	-	-	-	(69 377)	(69 377)	65 613	97 469	70 017
Roads Infrastructure		7 289	10 681	-	-	-	-	(3 075)	(3 075)	7 606	5 699	20 964
Storm water Infrastructure		2 700	2 600	-	-	-	-	(200)	(200)	2 400	6 125	4 175
Electrical Infrastructure		2 300	2 989	-	-	-	-	393	393	3 382	2 025	2 115
Water Supply Infrastructure		26 549	26 549	-	-	-	-	(21 969)	(21 969)	4 580	2 745	1 857
Sanitation Infrastructure		83 150	83 650	-	-	-	-	(43 728)	(43 728)	39 922	80 327	40 456
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		121 988	126 469	-	-	-	-	(68 579)	(68 579)	57 890	96 921	69 567
Community Facilities		2 635	2 738	-	-	-	-	(100)	(100)	2 638	405	447
Sport and Recreation Facilities		3 352	3 371	-	-	-	-	(628)	(628)	2 743	-	-
Community Assets		5 987	6 109	-	-	-	-	(728)	(728)	5 381	405	447
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 450	2 317	-	-	-	-	(70)	(70)	2 247	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	2 450	2 317	-	-	-	-	(70)	(70)	2 247	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		86	86	-	-	-	-	10	10	95	143	3
Machinery and Equipment		10	10	-	-	-	-	(10)	(10)	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	115 877	86 170	-	-	-	-	14 193	14 193	100 363	19 889	47 719
Roads Infrastructure		3 200	4 477	-	-	-	-	(1 847)	(1 847)	2 630	6 350	4 410
Storm water Infrastructure		42 367	50 182	-	-	-	-	(3 894)	(3 894)	46 288	78 577	63 584
Electrical Infrastructure		61 932	62 488	-	-	-	-	(30 946)	(30 946)	31 542	83 634	172 541
Water Supply Infrastructure		132 619	120 803	-	-	-	-	(59 780)	(59 780)	61 023	104 312	66 573
Sanitation Infrastructure		6 300	12 518	-	-	-	-	5 300	5 300	17 818	4 375	4 055
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		3 920	3 920	-	-	-	-	(2 420)	(2 420)	1 500	2 475	3 713
Infrastructure		366 215	340 557	-	-	-	-	(79 393)	(79 393)	261 164	299 612	362 595
Community Facilities		7 882	8 189	-	-	-	-	(600)	(600)	7 589	4 320	3 615
Sport and Recreation Facilities		12 367	12 488	-	-	-	-	2 719	2 719	15 207	5 982	8 146
Community Assets		20 249	20 676	-	-	-	-	2 119	2 119	22 796	10 302	11 761
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Investment properties		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Operational Buildings		6 694	7 816	-	-	-	-	1 572	1 572	9 388	7 252	5 044
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		6 694	7 816	-	-	-	-	1 572	1 572	9 388	7 252	5 044
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Intangible Assets		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Computer Equipment		3 564	3 641	-	-	-	-	3 215	3 215	6 856	2 958	3 202
Furniture and Office Equipment		2 675	2 617	-	-	-	-	58	58	2 675	1 324	646
Machinery and Equipment		15 646	17 488	-	-	-	-	(1 304)	(1 304)	16 184	6 980	9 335
Transport Assets		11 395	12 271	-	-	-	-	853	853	13 129	2 153	71
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	429 111	408 201	-	-	-	-	(74 197)	(74 197)	334 004	333 502	396 258

Table 7 – B9: Asset Management (continue)

Description	Ref	Budget Year 2018/19									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	A1	8	9	10	11	12	13	14	2019/20	2020/21
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		485 667	485 667							485 667	469 765	487 004
Storm water Infrastructure		77 073	77 073							77 073	77 100	76 356
Electrical Infrastructure		325 494	325 494							325 494	383 062	429 235
Water Supply Infrastructure		351 135	351 135							351 135	403 973	545 956
Sanitation Infrastructure		428 019	428 019							428 019	516 100	566 793
Solid Waste Infrastructure		13 736	13 736							13 736	16 896	20 591
Rail Infrastructure		-	-							-	-	-
Coastal Infrastructure		-	-							-	-	-
Information and Communication Infrastructure		-	-							-	-	-
Infrastructure		1 681 124	1 681 124							1 681 124	1 866 894	2 125 936
Community Facilities		967 612	967 612							967 612	969 429	970 842
Sport and Recreation Facilities		55 849	55 849							55 849	58 020	62 365
Community Assets		1 023 461	1 023 461							1 023 461	1 027 449	1 033 207
Heritage Assets		4 236	4 236							4 236	4 236	4 236
Revenue Generating		81 255	81 255							81 255	81 093	80 931
Non-revenue Generating		68 714	68 714							68 714	69 214	70 214
Investment properties		149 969	149 969							149 969	150 307	151 146
Operational Buildings		83 983	83 983							83 983	88 010	90 001
Housing		25 472	25 472							25 472	25 472	25 472
Other Assets		109 454	109 454							109 454	113 482	115 473
Biological or Cultivated Assets		-	-							-	-	-
Servitudes		-	-							-	-	-
Licences and Rights		6 247	6 247							6 247	8 667	11 272
Intangible Assets		6 247	6 247							6 247	8 667	11 272
Computer Equipment		13 748	13 748							13 748	17 001	22 382
Furniture and Office Equipment		5 211	5 211							5 211	5 586	5 450
Machinery and Equipment		57 107	57 107							57 107	58 533	64 153
Transport Assets		190 085	190 085							190 085	175 398	158 975
Land		-	-							-	-	-
Zoo's, Marine and Non-biological Animals		-	-							-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 240 643	3 240 643							3 240 643	3 427 553	3 692 230
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		162 429	162 429							162 429	146 592	131 581
Repairs and Maintenance by asset class	3	49 596	47 870					5 179	5 179	53 049	131 919	153 936
Roads Infrastructure		14 508	14 229					2 553	2 553	16 782	16 638	19 793
Storm water Infrastructure		4 480	4 042					2 477	2 477	6 519	4 838	5 225
Electrical Infrastructure		6 686	5 646					800	800	6 446	7 622	8 175
Water Supply Infrastructure		9 456	9 256					250	250	9 506	10 011	10 813
Sanitation Infrastructure		7 308	7 008					-	-	7 008	2 680	2 896
Solid Waste Infrastructure		848	208					-	-	208	-	-
Rail Infrastructure		-	-					-	-	-	-	-
Coastal Infrastructure		-	-					-	-	-	-	-
Information and Communication Infrastructure		-	-					-	-	-	-	-
Infrastructure		43 285	40 389					6 079	6 079	46 469	41 790	46 902
Community Facilities		-	-					-	-	-	-	-
Sport and Recreation Facilities		60	60					-	-	60	-	-
Community Assets		60	60					-	-	60	-	-
Heritage Assets		-	-					-	-	-	-	-
Revenue Generating		-	-					-	-	-	-	-
Non-revenue Generating		-	-					-	-	-	-	-
Investment properties		-	-					-	-	-	-	-
Operational Buildings		851	1 021					300	300	1 321	18 260	19 699
Housing		-	-					-	-	-	-	-
Other Assets		851	1 021					300	300	1 321	18 260	19 699
Biological or Cultivated Assets		-	-					-	-	-	-	-
Servitudes		-	-					-	-	-	-	-
Licences and Rights		-	-					-	-	-	-	-
Intangible Assets		-	-					-	-	-	-	-
Computer Equipment		-	-					-	-	-	-	-
Furniture and Office Equipment		8	8					-	-	8	345	372
Machinery and Equipment		2 437	3 437					300	300	3 737	9 518	10 239
Transport Assets		2 955	2 955					(1 500)	(1 500)	1 455	62 006	76 724
Land		-	-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-					-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		212 024	210 298					5 179	5 179	215 478	278 511	285 517
Renewal and upgrading of Existing Assets as % of total PPE		43,2%	47,9%							45,9%	35,3%	23,2%
Renewal and upgrading of Existing Assets as % of depreciation		114,0%	120,4%							94,4%	80,4%	69,8%
R&M as a % of PPE		1,5%	1,5%							1,6%	3,8%	4,2%
Renewal and upgrading and R&M as a % of PPE		7,2%	7,5%							6,4%	7,3%	6,7%

2.3 – Supporting documentation

Table 8 – SB7: Transfers and grants receipts

WC044 George - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2019

Description	Ref	Budget Year 2018/19						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	2019/20	2020/21
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		275 748	275 748	-	-	(10 353)	(10 838)	253 554	280 240	294 470
Local Government Equitable Share		137 401	137 401			-	-	137 401	149 978	164 336
Finance Management	3	1 550	1 550			-	-	1 550	1 550	1 550
Municipal Systems Improvement			-			-	-		2 750	3 500
EPWP Incentive		5 466	5 466			-	-			
Energy Efficiency and Demand Management		350	350			140			250	250
Infrastructure Skills Development Grant		5 540	5 540			345			6 040	6 770
Municipal Infrastructure Grant - PMU		1 967	1 967			(404)	(404)	1 563	2 005	2 111
Public Transport Network Operating Grant		123 474	123 474			(10 434)	(10 434)	113 040	117 667	115 953
Other transfers and grants [insert description]								-		
Provincial Government:		184 394	187 771	-	-	8 963	8 963	79 258	238 295	267 147
Housing		66 969	69 617			8 963	8 963	78 580	120 660	143 560
Proclaimed Roads		5 364	5 364			-	-			
Local Government Masterplanning Grant		600	600			-	-		600	600
Local Government Internship Grant			72			-	-			
Library Grant		9 239	9 239			-	-		9 740	10 276
Community Development Workers Operating Grant		93	-			-	-		93	93
Integrated Public Transport Grant		101 086	101 086			-	-		106 747	112 618
Financial Management Capacity Building Grant		360	360			-	-			
Financial Management Support Grant		255	755			-	-		255	
Thusong Services Centres Grant		200	200			-	-	200	200	
Development of Sport and Recreation facilities	4	228	228			-	-	228		
Municipal Service Delivery and Capacity Building Grant			250			-	-	250		
Other transfers and grants [insert description]	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		650	650	-	-	-	-	650	650	650
LGSETA		650	650					650	650	650
Total Operating Transfers and Grants	6	460 791	464 168	-	-	(1 390)	(1 875)	333 462	519 185	562 267
Capital Transfers and Grants										
National Government:		110 232	110 232	-	-	10 353	404	46 325	52 909	62 878
Municipal Infrastructure Grant (MIG)		45 921	45 921			404	404	46 325	38 099	40 112
Regional Bulk Infrastructure			-			-	-			
Integrated National Electrification Programme		13 000	13 000			-	-		9 600	9 600
Energy Efficiency and Demand Management		6 650	6 650			(140)			4 750	4 750
Infrastructure Skills Development		460	460			(345)			460	230
Public Transport Infrastructure Grant		44 201	44 201			10 434				8 186
Other capital transfers [insert description]										
Provincial Government:		74 551	24 969	-	-	(9 379)	(9 379)	15 590	2 000	2 000
Housing		74 551	24 969			(9 379)	(9 379)	15 590	2 000	2 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	184 784	135 202	-	-	974	(8 975)	61 915	54 909	64 878
TOTAL RECEIPTS OF TRANSFERS & GRANTS		645 575	599 370	-	-	(416)	(10 850)	395 377	574 094	627 145

Table 9 – SB8: Expenditure on transfers and grant programme

WC044 George - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2019

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	3 B	4 C	5 D	6 E	7 F	+1 2019/20	+2 2020/21
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		275 748	286 755	-	-	(10 353)	-	144 417	280 240	294 470
Local Government Equitable Share		137 401	137 401			-	-	137 401	149 978	164 336
Finance Management		1 550	1 550			-	-	1 550	1 550	1 550
Municipal Systems Improvement		-	-			-	-	-	2 750	3 500
EPWP Incentive		5 466	5 466			-	-	5 466		
Energy Efficiency and Demand Management		350	350			140			250	250
Infrastructure Skills Development Grant		5 540	5 540			345			6 040	6 770
Municipal Infrastructure Grant - PMU		1 967	1 967			(404)			2 005	2 111
Public Transport Network Operating Grant		123 474	134 481			(10 434)			117 667	115 953
Other transfers and grants [insert description]										
Provincial Government:		184 394	188 451	-	-	10 736	10 736	86 917	238 295	267 147
Housing		66 969	69 617			10 736	10 736	80 353	120 660	143 560
Proclaimed Roads		5 364	5 364			-	-	5 364		
Local Government Masterplanning Grant		600	1 200			-	-	1 200	600	600
Local Government Internship Grant		-	72			-	-	-		
Library Grant		9 239	9 239			-	-	-	9 740	10 276
Community Development Workers Operating Grant		93	0			-	-	-	93	93
Integrated Public Transport Grant		101 086	101 086			-	-	-	106 747	112 618
Financial Management Capacity Building Grant		360	440			-	-	-		
Financial Management Support Grant		255	755			-	-	-	255	
Thusong Services Centres Grant		200	200			-	-	-	200	
Development of Sport and Recreation facilities		228	228			-	-	-		
Municipal Service Delivery and Capacity Building Grant		-	250			-	-	-		
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
0										
Other grant providers:		650	650	-	-	-	-	650	650	650
LGSETA		650	650			-	-	650	650	650
0										
Total operating expenditure of Transfers and Grants:		460 791	475 855	-	-	384	10 736	231 984	519 185	562 267
Capital expenditure of Transfers and Grants										
National Government:		120 892	127 525	-	-	3 143	10 838	101 662	59 266	62 878
Municipal Infrastructure Grant (MIG)		45 921	45 921			404	404	46 325	38 099	40 112
Regional Bulk Infrastructure		10 659	10 659			(7 209)			6 358	
Integrated National Electrification Programme		13 000	17 777			-			9 600	9 600
Energy Efficiency and Demand Management		6 650	7 805			(140)			4 750	4 750
Infrastructure Skills Development		460	460			(345)			460	230
Public Transport Infrastructure Grant		44 201	44 903			10 434	10 434	55 337		8 186
Other capital transfers [insert description]										
Other capital transfers [insert description]										
Provincial Government:		74 551	25 158	-	-	(9 379)	(9 379)	15 779	2 000	2 000
Housing		74 551	24 969			(9 379)	(9 379)	15 590	2 000	2 000
Fire Service Capacity Building Grant			189			-	-	189		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
0										
Total capital expenditure of Transfers and Grants		195 443	152 683	-	-	(6 236)	1 459	117 441	61 266	64 878
Total capital expenditure of Transfers and Grants		656 234	628 539	-	-	(5 852)	12 195	349 425	580 452	627 145

Table 10 – SB9: Recognition of transfers, grants, receipts, and unspent funds

WC044 George - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2019

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20	+2 2020/21
		A	A1	B	C	D	E	F	Adjusted Budget	Adjusted Budget
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(22 011)	11 007					11 007		
Current year receipts		275 748	275 748			(10 353)	(10 353)	265 395	280 240	294 470
Conditions met - transferred to revenue		275 748	286 755			(10 353)	(10 353)	276 402	280 240	294 470
Conditions still to be met - transferred to liabilities		(22 011)	0					0		
Provincial Government:										
Balance unspent at beginning of the year		34	921			1 773	1 773	2 694	53	53
Current year receipts		184 394	185 123			11 611	11 611	196 734	238 295	267 147
Conditions met - transferred to revenue		184 394	185 991			13 385	13 385	199 376	238 295	267 147
Conditions still to be met - transferred to liabilities		34	53					53	53	53
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year			7 504					7 504	7 504	7 504
Current year receipts		650	650					650	650	650
Conditions met - transferred to revenue		650	650					650	650	650
Conditions still to be met - transferred to liabilities			7 504					7 504	7 504	7 504
Total operating transfers and grants revenue		460 791	473 396			3 032	3 032	476 428	519 185	562 267
Total operating transfers and grants - CTBM	2	(21 976)	7 557					7 557	7 557	7 557
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		7 642	16 441					16 441	6 358	
Current year receipts		110 232	110 232			10 353	10 353	120 585	52 909	62 878
Conditions met - transferred to revenue		120 892	126 674			3 995	3 995	130 668	59 267	62 878
Conditions still to be met - transferred to liabilities		(3 017)	0			6 358	6 358	6 358		
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		74 551	24 469			(8 879)	(8 879)	15 590	2 000	2 000
Conditions met - transferred to revenue		74 551	24 469			(8 879)	(8 879)	15 590	2 000	2 000
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year			(2 373)					(2 373)	(2 373)	(2 573)
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities			(2 373)					(2 373)	(2 373)	(2 573)
Other grant providers:										
Balance unspent at beginning of the year			(1 623)					(1 623)	(1 623)	(1 623)
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities			(1 623)					(1 623)	(1 623)	(1 623)
Total capital transfers and grants revenue		195 443	151 143			(4 885)	(4 885)	146 258	61 267	64 878
Total capital transfers and grants - CTBM		(3 017)	(3 996)			6 358	6 358	2 362	(3 996)	(4 196)
TOTAL TRANSFERS AND GRANTS REVENUE		656 234	624 539			(1 853)	(1 853)	622 686	580 452	627 145
TOTAL TRANSFERS AND GRANTS - CTBM		(24 994)	3 560			6 358	6 358	9 918	3 560	3 360

Table 11– SB11: Councillor and staff benefits

WC044 George - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2019

Summary of remuneration	Ref	Budget Year 2018/19									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14 365	15 365					(2 022)	(2 022)	13 343	-7,1%
Pension and UIF Contributions		105	105					591	591	696	560,8%
Medical Aid Contributions		94	94					197	197	291	209,1%
Motor Vehicle Allowance		2 126	2 126					2 754	2 754	4 880	129,5%
Cellphone Allowance		1 958	1 958					280	280	2 238	
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		-	-					-	-	-	
Sub Total - Councillors		18 649	19 649					1 800	1 800	21 449	15,0%
% increase			0							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		8 598	8 702	-				-	-	8 702	1,2%
Pension and UIF Contributions		17	17	-				-	-	17	0,0%
Medical Aid Contributions		-	-	-				-	-	-	
Overtime		-	-	-				-	-	-	
Performance Bonus		-	175	-				-	-	175	
Motor Vehicle Allowance		120	228	-				-	-	228	90,0%
Cellphone Allowance		58	68	-				-	-	68	18,8%
Housing Allowances		-	-	-				-	-	-	
Other benefits and allowances		323	340	-				-	-	340	
Payments in lieu of leave		-	-	-				-	-	-	
Long service awards		-	-	-				-	-	-	
Post-retirement benefit obligations	5	-	-	-				-	-	-	
Sub Total - Senior Managers of Municipality		9 116	9 531	-				-	-	9 531	4,5%
% increase			0							-	
Other Municipal Staff											
Basic Salaries and Wages		327 418	329 340	-				8 859	8 859	338 199	3,3%
Pension and UIF Contributions		52 521	52 531	-				(198)	(198)	52 333	-0,4%
Medical Aid Contributions		24 392	24 392	-				6 500	6 500	30 892	26,6%
Overtime		35 313	35 333	-				2 853	2 853	38 185	8,1%
Performance Bonus		-	-	-				-	-	-	
Motor Vehicle Allowance		15 550	14 550	-				(21)	(21)	14 528	-6,6%
Cellphone Allowance		1 018	1 038	-				(10)	(10)	1 028	1,0%
Housing Allowances		4 033	4 033	-				(10)	(10)	4 024	
Other benefits and allowances		39 301	40 324	-				331	331	40 655	
Payments in lieu of leave		-	-	-				-	-	-	
Long service awards		2 376	2 376	-				-	-	2 376	0,0%
Post-retirement benefit obligations	5	27 812	27 812	-				-	-	27 812	0,0%
Sub Total - Other Municipal Staff		529 734	531 729	-				18 303	18 303	550 032	3,8%
% increase											
Total Parent Municipality		557 500	560 909	-				20 103	20 103	581 012	4,2%
TOTAL SALARY, ALLOWANCES & BENEFITS		557 500	560 909	-				20 103	20 103	581 012	4,2%
% increase											
TOTAL MANAGERS AND STAFF		538 851	541 260	-				18 303	18 303	559 563	3,8%

Table 12 – SB15: Monthly cash flow

WC044 George - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2019

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		17 352	18 618	19 360	18 789	22 707	17 128	18 192	13 388	13 678	13 960	11 622	59 962	244 757	259 443	275 009
Service charges - electricity revenue		19 456	28 108	27 428	32 255	29 649	29 143	27 809	41 082	42 944	37 892	35 366	270 589	621 723	659 026	698 568
Service charges - water revenue		6 982	8 854	9 174	9 760	9 268	8 214	9 087	9 146	8 384	7 776	7 290	34 896	128 831	139 137	150 268
Service charges - sanitation revenue		5 110	6 894	6 120	6 672	6 841	5 457	5 734	5 283	4 698	4 432	5 058	23 520	85 819	93 114	101 028
Service charges - refuse		3 968	5 209	4 915	5 198	4 701	4 489	4 578	3 986	3 844	3 573	3 347	26 884	74 693	85 896	98 779
Service charges - other		703	1 347	668	664	572	559	508	1	1	1	1	(5 024)	-	-	-
Rental of facilities and equipment		83	76	78	61	71	68	59	62	129	106	105	4 696	5 596	5 932	6 288
Interest earned - external investments		1 278	1 519	1 557	1 856	4 771	2 692	2 144	1 449	2 212	2 525	1 690	14 916	38 610	41 924	44 095
Interest earned - outstanding debtors		449	252	290	353	353	355	487	466	346	321	345	1 557	5 573	6 177	6 852
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		751	721	589	810	608	796	808	1 085	734	737	735	17 024	25 399	26 923	28 538
Licences and permits		48	49	63	198	81	113	371	340	216	152	201	1 513	3 345	3 546	3 759
Agency services		1 865	1 981	(2 234)	905	(414)	815	723	1 647	525	95	400	2 120	8 427	8 932	9 468
Transfer receipts - operational		45 780	2 804	2 665	19 526	2 090	34 559	105 501	1 800	86 267	-	-	172 237	473 230	529 114	569 466
Other revenue		45 954	63 256	180 528	75 571	(279 918)	24 656	177 119	12 082	6 392	4 209	6 832	(230 965)	85 718	128 580	141 217
Cash Receipts by Source		149 779	139 688	251 201	172 618	(198 619)	129 047	353 121	91 817	170 371	75 781	72 992	393 925	1 801 721	1 987 744	2 133 336
Other Cash Flows by Source																
Transfers receipts - capital		35 808	1 475	-	14 753	-	14 496	48 050	-	98 558	-	-	(37 181)	175 958	47 699	57 898
Contributions & Contributed assets		-	-	-	568	557	78	606	479	-	-	-	(2 289)	-	-	-
Proceeds on disposal of PPE		37	18	(17)	15	0	-	1	-	-	-	-	(53)	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	21 970	-	-	869	-	-	2 197	5 493	39 337	69 865	104 340	105 852
Increase (decrease) in consumer deposits		-	-	-	-	-	-	42	132	(218)	3	2	2 829	2 790	761	1 045
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(133)	(133)	(34)	(16)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		185 623	141 181	251 184	209 923	(198 061)	143 621	402 689	92 428	268 710	77 980	78 486	396 435	2 050 201	2 140 510	2 298 115

Table 12 – SB15: Monthly cash flow (continue)

Monthly cash flows	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Payments by Type																
Employee related costs		29 541	33 040	42 758	43 007	59 531	45 248	44 590	29 632	29 632	29 632	29 632	99 307	515 549	547 071	585 273
Remuneration of councillors		1 173	1 271	1 555	1 496	1 543	1 541	1 538	1 461	1 461	1 461	1 461	2 690	18 649	19 955	21 351
Finance charges		-	-	-	-	-	20 411	546	-	-	-	-	11 383	32 340	35 999	33 053
Bulk purchases - Electricity		-	47 913	47 791	28 819	28 572	28 417	28 202	25 666	23 557	24 783	24 022	129 985	437 726	463 990	491 829
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	1 666	1 666	1 766	1 872
Other materials		0	1 582	1 630	2 259	1 458	1 517	2 498	8	14	52	21	28 036	39 076	40 168	42 535
Contracted services		756	7 194	9 703	6 617	7 048	3 397	4 316	23 219	21 667	20 104	23 925	307 016	434 963	574 074	584 958
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		970	140	226	174	161	265	451	194	254	81	250	(2 954)	212	225	238
Other expenditure		92 110	48 818	30 612	(19 125)	49 408	26 512	13 548	13 500	9 870	5 500	7 850	(165 683)	112 920	122 199	127 523
Cash Payments by Type		124 550	139 959	134 274	63 246	147 721	127 308	95 688	93 680	86 456	81 612	87 161	411 447	1 593 101	1 805 446	1 888 634
Other Cash Flows/Payments by Type																
Capital assets		6 068	8 549	14 208	7 769	12 619	17 231	5 659	9 561	10 500	25 000	36 000	233 035	386 200	300 152	356 633
Repayment of borrowing		-	-	-	-	-	20 557	2 229	-	-	-	-	16 122	38 908	29 931	28 800
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		130 617	148 507	148 482	71 016	160 340	165 096	103 576	103 240	96 956	106 612	123 161	660 604	2 018 209	2 135 529	2 274 066
NET INCREASE/(DECREASE) IN CASH HELD		55 006	(7 326)	102 702	138 907	(358 402)	(21 475)	299 113	(10 812)	171 755	(28 632)	(44 675)	(264 169)	31 992	4 981	24 049
Cash/cash equivalents at the month/year beginning:		365 323	420 329	413 002	515 704	654 611	296 209	274 734	573 847	563 035	734 790	706 158	661 483	365 323	397 314	402 295
Cash/cash equivalents at the month/year end:		420 329	413 002	515 704	654 611	296 209	274 734	573 847	563 035	734 790	706 158	661 483	397 314	397 314	402 295	426 344

Table 13 – SB18a: Capital expenditure on new assets by asset class

WC044 George - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		191 361	155 399	-	-	-	-	(38 178)	(38 178)	117 221	182 325	271 195
Roads Infrastructure		72 421	39 185	-	-	-	-	(14 446)	(14 446)	24 740	2 768	14 570
Roads		54 979	21 743	-	-	-	-	(6 595)	(6 595)	15 149	2 700	14 570
Road Structures		-	-	-	-	-	-	-	-	-	68	-
Road Furniture		17 442	17 442	-	-	-	-	(7 851)	(7 851)	9 591	-	-
Storm water Infrastructure		500	1 877	-	-	-	-	(1 647)	(1 647)	230	225	235
Storm water Conveyance		500	1 877	-	-	-	-	(1 647)	(1 647)	230	225	235
Electrical Infrastructure		39 767	44 255	-	-	-	-	(6 287)	(6 287)	37 968	76 417	61 328
HV Substations		350	-	-	-	-	-	-	-	350	7 070	5 687
HV Switching Station		1 200	1 693	-	-	-	-	-	-	1 693	8 415	2 444
HV Transmission Conductors		-	-	-	-	-	-	371	371	-	-	-
MV Substations		9 400	8 400	-	-	-	-	(3 250)	(3 250)	5 150	23 746	12 352
MV Switching Stations		1 500	1 351	-	-	-	-	600	600	1 951	1 350	1 410
MV Networks		3 000	6 992	-	-	-	-	(3 000)	(3 000)	3 992	4 910	10 000
LV Networks		24 317	25 818	-	-	-	-	(1 008)	(1 008)	24 811	30 926	29 434
Water Supply Infrastructure		22 184	22 663	-	-	-	-	(3 777)	(3 777)	18 886	74 357	164 057
Dams and Weirs		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Boreholes		1 000	1 092	-	-	-	-	(1 000)	(1 000)	92	450	-
Reservoirs		500	3 658	-	-	-	-	600	600	4 258	16 800	61 497
Pump Stations		200	200	-	-	-	-	(200)	(200)	-	-	-
Water Treatment Works		4 500	4 500	-	-	-	-	(700)	(700)	3 800	53 846	100 094
Bulk Mains		-	-	-	-	-	-	-	-	-	2 541	-
Distribution		13 345	10 574	-	-	-	-	(2 477)	(2 477)	8 098	720	2 466
Distribution Points		1 138	1 138	-	-	-	-	-	-	1 138	-	-
Sanitation Infrastructure		49 269	35 453	-	-	-	-	(14 902)	(14 902)	20 551	23 733	26 117
Pump Station		3 936	3 936	-	-	-	-	2 170	2 170	6 106	2 155	2 082
Reticulation		12 804	12 804	-	-	-	-	-	-	12 804	6 419	19 675
Waste Water Treatment Works		32 029	18 212	-	-	-	-	(16 572)	(16 572)	1 641	13 159	2 360
Toilet Facilities		500	500	-	-	-	-	(500)	(500)	-	2 000	2 000
Solid Waste Infrastructure		3 300	8 046	-	-	-	-	5 300	5 300	13 346	2 350	1 175
Waste Transfer Stations		1 800	5 779	-	-	-	-	5 300	5 300	11 079	1 225	-
Waste Processing Facilities		1 500	2 267	-	-	-	-	-	-	2 267	1 125	1 175
Information and Communication Infrastructure		3 920	3 920	-	-	-	-	(2 420)	(2 420)	1 500	2 475	3 713
Data Centres		2 720	2 720	-	-	-	-	(2 720)	(2 720)	-	-	-
Core Layers		1 200	1 200	-	-	-	-	300	300	1 500	2 475	3 713
Community Assets		12 558	12 863	-	-	-	-	2 873	2 873	15 736	9 897	11 314
Community Facilities		3 544	3 747	-	-	-	-	(475)	(475)	3 272	3 915	3 168
Halls		600	796	-	-	-	-	-	-	796	104	463
Centres		188	188	-	-	-	-	25	25	213	-	-
Crèches		1 440	1 447	-	-	-	-	(184)	(184)	1 263	2 774	894
Testing Stations		-	-	-	-	-	-	-	-	-	23	24
Cemeteries/Crematoria		950	950	-	-	-	-	-	-	950	991	823
Public Open Space		-	-	-	-	-	-	-	-	-	-	940
Taxi Ranks/Bus Terminals		316	316	-	-	-	-	(316)	(316)	-	-	-
Capital Spares		50	50	-	-	-	-	-	-	50	23	24
Sport and Recreation Facilities		9 015	9 117	-	-	-	-	3 347	3 347	12 464	5 982	8 146
Outdoor Facilities		9 015	9 117	-	-	-	-	3 347	3 347	12 464	5 982	8 146
Investment properties		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Non-revenue Generating		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Unimproved Property		300	300	-	-	-	-	(300)	(300)	-	500	1 000
Other assets		4 144	5 394	-	-	-	-	1 717	1 717	7 111	7 252	5 044
Operational Buildings		4 144	5 394	-	-	-	-	1 717	1 717	7 111	7 252	5 044
Municipal Offices		3 674	4 924	-	-	-	-	1 717	1 717	6 641	5 915	4 973
Workshops		-	-	-	-	-	-	-	-	-	225	-
Stores		250	250	-	-	-	-	-	-	250	90	-
Laboratories		70	70	-	-	-	-	-	-	70	9	-
Training Centres		150	150	-	-	-	-	-	-	150	90	71
Intangible Assets		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 373	2 834	-	-	-	-	(1 016)	(1 016)	1 818	2 420	2 605
Computer Software and Applications		973	1 434	-	-	-	-	384	384	1 818	2 420	2 605
Unspecified		1 400	1 400	-	-	-	-	(1 400)	(1 400)	-	-	-
Computer Equipment		3 564	3 641	-	-	-	-	3 215	3 215	6 856	2 958	3 202
Computer Equipment		3 564	3 641	-	-	-	-	3 215	3 215	6 856	2 958	3 202
Furniture and Office Equipment		2 589	2 532	-	-	-	-	48	48	2 580	1 181	643
Furniture and Office Equipment		2 589	2 532	-	-	-	-	48	48	2 580	1 181	643
Machinery and Equipment		15 636	17 479	-	-	-	-	(1 295)	(1 295)	16 184	6 980	9 335
Machinery and Equipment		15 636	17 479	-	-	-	-	(1 295)	(1 295)	16 184	6 980	9 335
Transport Assets		11 395	12 271	-	-	-	-	853	853	13 125	2 153	71
Transport Assets		11 395	12 271	-	-	-	-	853	853	13 125	2 153	71
Total Capital Expenditure on new assets to be adjust	1	243 920	212 713	-	-	-	-	(32 083)	(32 083)	180 630	215 667	304 408

Table 14 – SB18b: Capital expenditure on renewal of existing assets by asset class

WC044 George - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2019

Description	Ref	Budget Year 2018/19									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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		52 867	58 689	-	-	-	-	27 363	27 363	86 052	20 366	21 833
Roads Infrastructure		36 167	36 304	-	-	-	-	31 713	31 713	68 017	11 422	12 185
Roads		36 167	36 304	-	-	-	-	31 713	31 713	68 017	11 422	12 185
Electrical Infrastructure		300	2 938	-	-	-	-	2 000	2 000	4 938	135	141
HV Switching Station		-	1 400	-	-	-	-	-	-	1 400	-	-
LV Networks		300	650	-	-	-	-	2 000	2 000	2 650	135	141
Water Supply Infrastructure		13 200	13 276	-	-	-	-	(5 200)	(5 200)	8 076	6 532	6 627
Pump Stations		200	276	-	-	-	-	-	-	276	90	94
Water Treatment Works		6 000	6 000	-	-	-	-	(5 200)	(5 200)	800	-	-
Distribution		7 000	7 000	-	-	-	-	-	-	7 000	6 442	6 533
Sanitation Infrastructure		200	1 700	-	-	-	-	(1 150)	(1 150)	550	252	-
Reticulation		-	-	-	-	-	-	-	-	-	252	-
Waste Water Treatment Works		200	1 700	-	-	-	-	(1 150)	(1 150)	550	-	-
Solid Waste Infrastructure		3 000	4 471	-	-	-	-	-	-	4 471	2 025	2 880
Landfill Sites		3 000	4 471	-	-	-	-	-	-	4 471	2 025	2 880
Community Assets		1 704	1 704	-	-	-	-	(25)	(25)	1 679	-	-
Community Facilities		1 704	1 704	-	-	-	-	(25)	(25)	1 679	-	-
Halls		954	954	-	-	-	-	-	-	954	-	-
Centres		750	750	-	-	-	-	(25)	(25)	725	-	-
Other assets		100	105	-	-	-	-	(75)	(75)	30	-	-
Operational Buildings		100	105	-	-	-	-	(75)	(75)	30	-	-
Training Centres		100	100	-	-	-	-	(75)	(75)	25	-	-
Total Capital Expenditure on renewal of existing assets to be	1	54 671	60 498	-	-	-	-	27 263	27 263	87 761	20 366	21 833

Table 15 – SB18c: Expenditure on repairs and maintenance by asset class

WC044 George - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2019

Description	Ref	Budget Year 2018/19									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	A1	B	C	D	E	F	G	H	+1 2019/20	+2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		43 285	40 389	-	-	-	-	6 079	6 079	46 469	41 790	46 902
Roads Infrastructure		14 508	14 229	-	-	-	-	2 553	2 553	16 782	16 638	19 793
<i>Roads</i>		12 671	13 178	-	-	-	-	1 941	1 941	15 119	14 170	16 215
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-	2 469	3 578
<i>Road Furniture</i>		1 836	1 051	-	-	-	-	612	612	1 663	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4 480	4 042	-	-	-	-	2 477	2 477	6 519	4 838	5 225
<i>Drainage Collection</i>		4 480	4 042	-	-	-	-	2 477	2 477	6 519	4 547	4 910
Electrical Infrastructure		6 686	5 646	-	-	-	-	800	800	6 446	7 622	8 175
<i>HV Transmission Conductors</i>		1 118	1 118	-	-	-	-	500	500	1 618	1 185	1 257
<i>MV Substations</i>		355	355	-	-	-	-	(355)	(355)	-	-	-
<i>LV Networks</i>		5 213	4 173	-	-	-	-	300	300	4 473	5 526	5 953
Water Supply Infrastructure		9 456	9 256	-	-	-	-	250	250	9 506	10 011	10 813
<i>Water Treatment Works</i>		2 808	3 158	-	-	-	-	250	250	3 408	-	-
<i>Bulk Mains</i>		6 647	6 097	-	-	-	-	-	-	6 097	-	-
Sanitation Infrastructure		7 308	7 008	-	-	-	-	-	-	7 008	2 680	2 896
<i>Pump Station</i>		477	477	-	-	-	-	-	-	477	-	-
<i>Reticulation</i>		2 481	2 451	-	-	-	-	-	-	2 451	2 680	2 896
<i>Waste Water Treatment Works</i>		4 350	4 080	-	-	-	-	-	-	4 080	-	-
Solid Waste Infrastructure		848	208	-	-	-	-	-	-	208	-	-
<i>Landfill Sites</i>		848	208	-	-	-	-	-	-	208	-	-
Community Assets		60	60	-	-	-	-	-	-	60	-	-
Sport and Recreation Facilities		60	60	-	-	-	-	-	-	60	-	-
<i>Outdoor Facilities</i>		60	60	-	-	-	-	-	-	60	-	-
Other assets		851	1 021	-	-	-	-	300	300	1 321	18 260	19 699
Operational Buildings		851	1 021	-	-	-	-	300	300	1 321	18 260	19 699
<i>Municipal Offices</i>		851	1 021	-	-	-	-	300	300	1 321	18 260	19 699
Furniture and Office Equipment		8	8	-	-	-	-	-	-	8	345	372
Furniture and Office Equipment		8	8	-	-	-	-	-	-	8	345	372
Machinery and Equipment		2 437	3 437	-	-	-	-	300	300	3 737	9 518	10 239
Machinery and Equipment		2 437	3 437	-	-	-	-	300	300	3 737	9 518	10 239
Transport Assets		2 955	2 955	-	-	-	-	(1 500)	(1 500)	1 455	62 006	76 724
Transport Assets		2 955	2 955	-	-	-	-	(1 500)	(1 500)	1 455	62 006	76 724
Total Repairs and Maintenance Expenditure to be	1	49 596	47 870	-	-	-	-	5 179	5 179	53 049	131 919	153 936

Table 16 – SB18d: Expenditure on depreciation by asset class

WC044 George - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		124 864	124 864	-	-	-	-	-	-	124 864	111 367	99 840
Roads Infrastructure		49 191	49 191	-	-	-	-	-	-	49 191	35 791	30 479
Roads		48 803	48 803	-	-	-	-	-	-	48 803	35 402	30 093
Road Structures		380	380	-	-	-	-	-	-	380	381	378
Road Furniture		8	8	-	-	-	-	-	-	8	8	8
Storm water Infrastructure		7 813	7 813	-	-	-	-	-	-	7 813	6 324	5 154
Drainage Collection		235	235	-	-	-	-	-	-	235	235	235
Storm water Conveyance		7 578	7 578	-	-	-	-	-	-	7 578	6 088	4 919
Electrical Infrastructure		22 831	22 831	-	-	-	-	-	-	22 831	21 009	17 411
MV Substations		17 411	17 411	-	-	-	-	-	-	17 411	17 171	16 255
MV Switching Stations		490	490	-	-	-	-	-	-	490	491	490
LV Networks		4 930	4 930	-	-	-	-	-	-	4 930	3 347	666
Water Supply Infrastructure		23 525	23 525	-	-	-	-	-	-	23 525	30 796	30 558
Pump Stations		10 997	10 997	-	-	-	-	-	-	10 997	10 955	10 890
Water Treatment Works		233	233	-	-	-	-	-	-	233	234	233
Distribution		12 295	12 295	-	-	-	-	-	-	12 295	19 607	19 435
Sanitation Infrastructure		19 079	19 079	-	-	-	-	-	-	19 079	16 231	15 880
Pump Station		181	181	-	-	-	-	-	-	181	181	181
Reticulation		15 150	15 150	-	-	-	-	-	-	15 150	12 332	12 022
Waste Water Treatment Works		3 694	3 694	-	-	-	-	-	-	3 694	3 668	3 630
Outfall Sewers		54	54	-	-	-	-	-	-	54	50	47
Solid Waste Infrastructure		2 425	2 425	-	-	-	-	-	-	2 425	1 215	359
Waste Transfer Stations		2 425	2 425	-	-	-	-	-	-	2 425	1 215	359
Community Assets		6 481	6 481	-	-	-	-	-	-	6 481	6 314	6 004
Community Facilities		2 596	2 596	-	-	-	-	-	-	2 596	2 502	2 203
Halls		870	870	-	-	-	-	-	-	870	864	802
Centres		21	21	-	-	-	-	-	-	21	21	9
Crèches		1 263	1 263	-	-	-	-	-	-	1 263	1 228	1 079
Fire/Ambulance Stations		4	4	-	-	-	-	-	-	4	3	-
Testing Stations		1	1	-	-	-	-	-	-	1	1	-
Libraries		162	162	-	-	-	-	-	-	162	118	59
Cemeteries/Crematoria		4	4	-	-	-	-	-	-	4	3	3
Public Open Space		150	150	-	-	-	-	-	-	150	149	147
Public Ablution Facilities		77	77	-	-	-	-	-	-	77	77	77
Markets		5	5	-	-	-	-	-	-	5	5	5
Taxi Ranks/Bus Terminals		39	39	-	-	-	-	-	-	39	33	22
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3 885	3 885	-	-	-	-	-	-	3 885	3 812	3 801
Outdoor Facilities		3 885	3 885	-	-	-	-	-	-	3 885	3 812	3 801
Investment properties		162	162	-	-	-	-	-	-	162	162	162
Revenue Generating		162	162	-	-	-	-	-	-	162	162	162
Improved Property		162	162	-	-	-	-	-	-	162	162	162
Other assets		3 365	3 365	-	-	-	-	-	-	3 365	3 224	3 053
Operational Buildings		3 365	3 365	-	-	-	-	-	-	3 365	3 224	3 053
Municipal Offices		2 777	2 777	-	-	-	-	-	-	2 777	2 641	2 526
Workshops		45	45	-	-	-	-	-	-	45	39	36
Yards		488	488	-	-	-	-	-	-	488	490	488
Depots		53	53	-	-	-	-	-	-	53	52	2
Capital Spares		2	2	-	-	-	-	-	-	2	2	1
Intangible Assets		413	413	-	-	-	-	-	-	413	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		413	413	-	-	-	-	-	-	413	-	-
Computer Software and Applications		413	413	-	-	-	-	-	-	413	-	-
Computer Equipment		2 128	2 128	-	-	-	-	-	-	2 128	2 180	1 533
Computer Equipment		2 128	2 128	-	-	-	-	-	-	2 128	2 180	1 533
Furniture and Office Equipment		999	999	-	-	-	-	-	-	999	950	781
Furniture and Office Equipment		999	999	-	-	-	-	-	-	999	950	781
Machinery and Equipment		7 172	7 172	-	-	-	-	-	-	7 172	5 555	3 714
Machinery and Equipment		7 172	7 172	-	-	-	-	-	-	7 172	5 555	3 714
Transport Assets		16 845	16 845	-	-	-	-	-	-	16 845	16 840	16 494
Transport Assets		16 845	16 845	-	-	-	-	-	-	16 845	16 840	16 494
Total Depreciation to be adjusted	1	162 429	162 429	-	-	-	-	-	-	162 429	146 592	131 581

Part 4 – Municipal Manager’s Quality Certificate

Municipal Manager’s Quality Certificate

I, TREVOR BOTHA, the Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2018/19 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

TREVOR BOTHA

Municipal Manager of

GEORGE MUNICIPALITY

Signature

[Handwritten Signature]

Date

28/02/2019