

George Municipality

Adjustments Budget 2021/2022

25 August 2021



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Glossary

Act – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The 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.

Vehement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Varmints are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

Part 1 – Adjustments Budget

Mayor’s Report

1.1 Foreword

Municipal Finance Management Act (MMFA)

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

“An adjustment budget-

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.”

Municipal Budget and Reporting Regulations (MBRR)

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

Regulation 23. (3):

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

Regulation 23. (5) furthermore, stipulates that:

“(5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.”

1.2 Background

To submit to Council an Adjustments Budget for approval as prescribed in Section 28(2)(e) of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003) read together with the Municipal Budget and Reporting Regulations (MBRR) 23(5). This is to accommodate roll-overs from the 2020/21 Budget.

1.3 Council Resolutions

On 25 August 2021, the Council of George Municipality met to consider the adjustments budget for approval. Council approved the following resolutions:

- (a) That the Capital Budget for 2020/2021 be adjusted to include the 2020/2021 roll-over projects as per annexure “A”;
- (b) That the Capital and Operating Budget for 2021/2022 be adjusted to reflect the SOA approvals dated 15 July 2021 as per Annexure “B”;
- (c) that the Service Delivery and Budget Implementation Plan (SDBIP) be amended accordingly;
- (d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

1.4 Executive Summary

MOTIVATION

ROLL OVER OF CRR & EFF FUNDED CAPITAL PROJECTS

The projects listed in Annexure “A” are projects that could not be finalized due to reasons listed in the motivation column. Although the procurement process has been concluded in many instances the implementation of the projects has been delayed and this necessitates the roll-over of the projects to the 2021/22 Capital Budget.

The roll-over of capital projects from the 2020/21 budget increases the 2021/22 capital budget from R370 443 247 to R424 041 859. See the table below for the funding mix of the Adjustments Capital Budget for 25 August 2021.

CAPITAL FUNDING	ORIGINAL BUDGET 2021/22	PROPOSED ADJUSTMENTS AUGUST 2021	AMENDED BUDGET 2021/2022
Capital Replacement Reserve (CRR)	73 245 293	35 606 555	108 851 848
External Financing Fund (EFF)	195 629 762	12 992 057	208 621 819
Grants	81 404 880	0	81 404 880
Separate Operating Account (SOA)	20 163 312	5 000 000	25 163 312
TOTAL	370 443 247	53 598 612	424 041 859

*The above table includes the adjustments to capital grant funding as motivated below.

MOTIVATION: ADDITIONAL TRANSFERS AND REDUCTIONS TO GRANT FUNDING

With regards to **Regulation 23. (3)** as defined above the Western Cape Government: Human Settlements granted approvals from the Separate Operating Account. The approvals are dated 15 July 2021.

OPERATIONAL SOA APPROVALS:

Garden Route: George Municipality: New Dawn Park: Application for ministerial approval to utilise funds from their Separate Operating Account for the construction of retaining walls at 168 identified erven – R3 304 514. See Annexure “B”.

Garden Route: George Municipality: Application for ministerial approval to utilise funds from their Separate Operating Account for the rectification of storm-water issues at identified properties in George – R3 641 880. See Annexure “B”.

CAPITAL SOA APPROVALS:

Garden Route: George Municipality: Application for ministerial approval for George Municipality to access their Separate Operating Account to fund the upgrading of the intersection onto Rand Street Extension/ PW Botha Boulevard – R5 000 000. See Annexure “B”.

Part 2 – Adjustments Budget Schedules

2.1 – Legislative Framework

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

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

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

2.2 – Adjustments Budget Schedules

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

Table 1 – B1: Budget Summary

WC044 George - Table B1 Adjustments Budget Summary - 25/08/2021

Description	Budget Year 2021/22										Budget Year	Budget Year	Check	
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	Adjusted		
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	Budget		
R thousands	A	A1	B	C	D	E	F	G	H					
Financial Performance														
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 0200
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 (Sum)
Investment revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 0900
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 1500
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 (Sum)
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee costs	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 2000
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 2100
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 2300
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 2400
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 (Sum)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 2800
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 (Sum)
Total Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	Sum
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 3300
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 (Sum)
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B4 4100
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditure & funds sources														
Capital expenditure	370 443	370 443	-	-	-	-	53 599	53 599	424 042	361 493	306 991	-	-	Link from B5 CAPEX
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B5 2050
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B5 2060
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B5 2070
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B5 2080
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-	-	-	
Financial position														
Total current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B6 0180
Total non current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B6 0290
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B6 0380
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B6 0420
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B6 0480
Cash flows														
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B7 0230
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B7 0320
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B7 0400
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B7 0430
Cash backing/surplus reconciliation														
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B8
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B8
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset Management														
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B9 1580
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B9 9580
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B9 RENEW
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B9 R&M
Free services														
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 FBS
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 SUBS
Households below minimum service level														
Water:	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 WATER
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 SEWER
Energy:	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 ELEC
Refuse:	-	-	-	-	-	-	-	-	-	-	-	-	-	Link from B10 REFUSE

Table 2 – B2: Financial Performance (Functional classification)

WC044 George - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/08/2021

Standard Description	Ref	Budget Year 2021/22									Budget Year	Budget Year	Check	
		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		
			5	6	7	8	9	10	11	12	+1 2022/23	+2 2023/24		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H				
Revenue - Functional														
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Housing		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Health		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Water management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Other		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Total Revenue - Functional	2	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditure - Functional														
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Housing		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Health		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Water management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Other		-	-	-	-	-	-	-	-	-	-	-	-	Link from C2C
Total Expenditure - Functional	3	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-	-	-	

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

WC044 George - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2021

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year	Budget Year	Check
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24	
R thousands		A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1												
Vote 1 - Office of the Municipal Manager		2 302	2 302	-	-	-	-	-	-	2 302	2 457	2 487	Link C3C
Vote 2 - Corporate Services		256	256	-	-	-	-	-	-	256	256	256	Link C3C
Vote 3 - Corporate Services (Continued)		1 833	1 833	-	-	-	-	-	-	1 833	2 015	1 241	Link C3C
Vote 4 - Community Services		14 768	14 768	-	-	-	-	-	-	14 768	13 721	13 946	Link C3C
Vote 5 - Community Services (Continued)		167 674	167 674	-	-	-	-	-	-	167 674	168 607	171 732	Link C3C
Vote 6 - Human Settlements		104 054	104 054	-	-	-	-	-	-	104 054	122 688	148 213	Link C3C
Vote 7 - Civil Engineering Services		438 244	438 244	-	-	-	-	-	-	438 244	463 008	488 364	Link C3C
Vote 8 - Electro-Technical Services		929 953	929 953	-	-	-	-	-	-	929 953	981 513	1 039 180	Link C3C
Vote 9 - Financial Services		399 324	399 324	-	-	-	-	-	-	399 324	420 971	443 932	Link C3C
Vote 10 - Financial Services (Continued)		4 966	4 966	-	-	-	-	-	-	4 966	5 102	5 187	Link C3C
Vote 11 - Planning and Development		20 543	20 543	-	-	-	-	-	-	20 543	20 379	20 634	Link C3C
Vote 12 - Protection Services		532 627	532 627	-	-	-	-	-	-	532 627	489 853	505 102	Link C3C
Vote 13 - Protection Services (Continued)		186	186	-	-	-	-	-	-	186	190	194	Link C3C
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	Link C3C
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	Link C3C
Total Revenue by Vote	2	2 616 730	2 616 730	-	-	-	-	-	-	2 616 730	2 690 761	2 840 467	
Expenditure by Vote	1												
Vote 1 - Office of the Municipal Manager		120 687	120 687	-	-	-	-	-	-	120 687	125 859	130 168	Link C3C
Vote 2 - Corporate Services		35 443	35 033	-	-	-	-	-	-	35 033	36 222	37 153	Link C3C
Vote 3 - Corporate Services (Continued)		37 489	37 899	-	-	-	-	-	-	37 899	39 013	39 250	Link C3C
Vote 4 - Community Services		69 566	69 561	-	-	-	-	-	-	69 561	71 265	73 424	Link C3C
Vote 5 - Community Services (Continued)		105 583	105 588	-	-	-	-	-	-	105 588	106 288	109 323	Link C3C
Vote 6 - Human Settlements		132 115	132 115	-	-	-	-	-	-	132 115	151 495	177 642	Link C3C
Vote 7 - Civil Engineering Services		362 721	362 721	-	-	-	-	-	-	362 721	364 997	373 586	Link C3C
Vote 8 - Electro-Technical Services		817 970	817 970	-	-	-	-	-	-	817 970	888 507	967 725	Link C3C
Vote 9 - Financial Services		101 902	101 942	-	-	-	-	6 946	6 946	108 889	118 546	135 825	Link C3C
Vote 10 - Financial Services (Continued)		57 904	57 864	-	-	-	-	-	-	57 864	59 042	61 360	Link C3C
Vote 11 - Planning and Development		48 782	48 782	-	-	-	-	-	-	48 782	47 674	49 426	Link C3C
Vote 12 - Protection Services		620 119	620 019	-	-	-	-	-	-	620 019	608 203	625 117	Link C3C
Vote 13 - Protection Services (Continued)		788	888	-	-	-	-	-	-	888	824	854	Link C3C
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	Link C3C
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	Link C3C
Total Expenditure by Vote	2	2 511 069	2 511 069	-	-	-	-	6 946	6 946	2 518 015	2 617 935	2 780 853	
Surplus/ (Deficit) for the year	2	105 661	105 661	-	-	-	-	(6 946)	(6 946)	98 715	72 825	59 614	

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

WC044 George - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year	B4	Check Import Sheet	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted			
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget			
R thousands	1	A	A1	B	C	D	E	F	G	H					
Revenue By Source														0100	
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-	0200	B4 0200
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	0300	B4 0300
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	0400	B4 0400
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	0500	B4 0500
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	0600	B4 0600
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	0700	B4 0700
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	0800	B4 0800
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	0900	B4 0900
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	1000	B4 1000
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	1100	B4 1100
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	1200	B4 1200
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	1300	B4 1300
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	1400	B4 1400
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	1500	B4 1500
Other revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	1600	B4 1600
Gains		-	-	-	-	-	-	-	-	-	-	-	-	1700	B4 1700
Total Revenue (excluding capital transfers and contributions)														1800	
Expenditure By Type														1900	
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	2000	B4 2000
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	2100	B4 2100
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	2200	B4 2200
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	2300	B4 2300
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	2400	B4 2400
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	2500	B4 2500
Inventory Consumed		-	-	-	-	-	-	-	-	-	-	-	-	2600	B4 2600
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	2700	B4 2700
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	2800	B4 2800
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	2900	B4 2900
Losses		-	-	-	-	-	-	-	-	-	-	-	-	3000	B4 3000
Total Expenditure														3100	
Surplus/(Deficit)														3200	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	3300	B4 3300
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	3400	B4 3400
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	3500	B4 3500
Surplus/(Deficit) before taxation														3600	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	3700	B4 3700
Surplus/(Deficit) after taxation														3800	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	3900	B4 3900
Surplus/(Deficit) attributable to municipality														4000	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	4100	B4 4100
Surplus/ (Deficit) for the year														4200	

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

WC044 George - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/08/2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year	B5	Check Import Sheet
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted		
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget		
A	A1	B	C	D	E	F	G	H	I	J	K			
R thousands														
Capital expenditure - Vote														
Multi-year expenditure to be adjusted														
Vote 1 - Office of the Municipal Manager	2	-	-	-	-	-	-	-	-	-	-	-	-	Link from B5B
Vote 2 - Corporate Services		235	235	-	-	-	-	-	-	235	250	900		Link from B5B
Vote 3 - Corporate Services (Continued)		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 4 - Community Services		-	-	-	-	-	-	250	250	250	-	-		Link from B5B
Vote 5 - Community Services (Continued)		1 084	1 084	-	-	-	-	121	121	1 205	821	3 390		Link from B5B
Vote 6 - Human Settlements		2 050	2 050	-	-	-	-	200	200	2 250	3 774	5 310		Link from B5B
Vote 7 - Civil Engineering Services		36 131	36 131	-	-	-	-	2 400	2 400	38 532	102 186	93 280		Link from B5B
Vote 8 - Electro-Technical Services		32 397	32 397	-	-	-	-	1 149	1 149	33 546	24 585	28 060		Link from B5B
Vote 9 - Financial Services		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 10 - Financial Services (Continued)		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 11 - Planning and Development		690	690	-	-	-	-	535	535	1 225	3 200	8 958		Link from B5B
Vote 12 - Protection Services		560	560	-	-	-	-	-	-	560	1 070	3 790		Link from B5B
Vote 13 - Protection Services (Continued)		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Capital multi-year expenditure sub-total	3	73 147	73 147	-	-	-	-	4 655	4 655	77 802	135 886	143 688		
Single-year expenditure to be adjusted														
Vote 1 - Office of the Municipal Manager	2	91	91	-	-	-	-	978	978	1 069	142	90		Link from B5B
Vote 2 - Corporate Services		1 895	1 895	-	-	-	-	400	400	2 295	3 890	2 135		Link from B5B
Vote 3 - Corporate Services (Continued)		-	-	-	-	-	-	-	-	-	847	200		Link from B5B
Vote 4 - Community Services		1 861	1 861	-	-	-	-	2 140	2 140	4 000	2 745	2 618		Link from B5B
Vote 5 - Community Services (Continued)		21 566	21 566	-	-	-	-	2 162	2 162	23 728	13 896	6 306		Link from B5B
Vote 6 - Human Settlements		950	950	-	-	-	-	388	388	1 338	1 996	1 456		Link from B5B
Vote 7 - Civil Engineering Services		232 413	232 413	-	-	-	-	33 183	33 183	265 596	150 848	100 039		Link from B5B
Vote 8 - Electro-Technical Services		27 732	27 732	-	-	-	-	8 308	8 308	36 040	38 107	40 950		Link from B5B
Vote 9 - Financial Services		364	364	-	-	-	-	784	784	1 148	200	250		Link from B5B
Vote 10 - Financial Services (Continued)		775	775	-	-	-	-	81	81	866	350	250		Link from B5B
Vote 11 - Planning and Development		353	353	-	-	-	-	382	382	735	3 364	625		Link from B5B
Vote 12 - Protection Services		9 296	9 296	-	-	-	-	137	137	9 433	8 721	8 385		Link from B5B
Vote 13 - Protection Services (Continued)		-	-	-	-	-	-	-	-	-	500	-		Link from B5B
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-		Link from B5B
Capital single-year expenditure sub-total		297 296	297 296	-	-	-	-	48 944	48 944	346 240	225 607	163 303		
Total Capital Expenditure - Vote		370 443	370 443	-	-	-	-	53 599	53 599	424 042	361 493	306 991		CAPEX
Capital Expenditure - Functional														
Governance and administration														
Executive and council		-	-	-	-	-	-	-	-	-	-	-	1000	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	1100	B5 1100
Internal audit		-	-	-	-	-	-	-	-	-	-	-	1200	B5 1200
		-	-	-	-	-	-	-	-	-	-	-	1300	B5 1300
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	2000	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	2100	B5 2100
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	2200	B5 2200
Public safety		-	-	-	-	-	-	-	-	-	-	-	2300	B5 2300
Housing		-	-	-	-	-	-	-	-	-	-	-	2400	B5 2400
Health		-	-	-	-	-	-	-	-	-	-	-	2500	B5 2500
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	3000	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	3100	B5 3100
Road transport		-	-	-	-	-	-	-	-	-	-	-	3200	B5 3200
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	3300	B5 3300
Trading services		-	-	-	-	-	-	-	-	-	-	-	4000	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	4100	B5 4100
Water management		-	-	-	-	-	-	-	-	-	-	-	4200	B5 4200
Waste water management		-	-	-	-	-	-	-	-	-	-	-	4300	B5 4300
Waste management		-	-	-	-	-	-	-	-	-	-	-	4400	B5 4400
Other		-	-	-	-	-	-	-	-	-	-	-	5000	B5 5000
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	-	-	-	-	-	
Funded by:														
National Government		-	-	-	-	-	-	-	-	-	-	-	2000	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	2010	B5 2010
District Municipality		-	-	-	-	-	-	-	-	-	-	-	2020	B5 2020
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	2030	B5 2030
		-	-	-	-	-	-	-	-	-	-	-	2040	B5 2040
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	2050	
Borrowing	4	-	-	-	-	-	-	-	-	-	-	-	2070	B5 2070
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	2080	B5 2080
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	2090	

Municipal Manager's Quality Certificate

I, **DR MICHELE GRATZ**, the Acting Municipal Manager of George Municipality hereby certify that the adjustments budget and supporting documentation for the 2021/22 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 **DR MICHELE GRATZ**

Acting Municipal Manager of **GEORGE WC044**

Signature 

Date 31/08/2021