

BUDGET STEERING COMMITTEE

26 MARCH 2019

MAYORAL COMMITTEE

26 MARCH 2019

DISTRICT COUNCIL

26 MARCH 2019

REPORT: DRAFT BUDGET 2019/2020 MTREF (MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK) / *VERSLAG: KONSEP BEGROTING 2019/2020 MEDIUM TERMYN INKOMSTE EN UITGAWE RAAMWERK (MTIUR)* / INGXELO: UYLO LOLWABIWO-MALI 2019/2020 MTREF (INGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO)

(721506)

(6/18/7)

19 March 2019

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

PURPOSE OF THE REPORT

To table the draft budget 2019/20 MTREF of Garden Route District Municipality for consideration in terms of Section 16 (2) of the Municipal Finance Management Act 56 of 2003.

BACKGROUND

Municipal Finance Management Act 56 of 2003

Section 16 (2) *The mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.*

Section 16 of the MFMA states:

“(1) the council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.”

Municipal Budget and Reporting Regulations dated April 2009

Regulation (9) of the Municipal Budget and Reporting Regulations dated April 2009 states:

The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Regulation 14 (1) of the Municipal Budget and Reporting Regulations dated April 2009 states:

– an annual budget and supporting documentation tabled in a municipal council in terms of section 16(2) and 17(3) of the Act –

(a) Be in the format in which it will eventually be approved by council.

(b) Be credible and realistic such that is it capable of being approved and implemented as tabled.

FINANCIAL IMPLICATIONS

Financial implications as per the Report attached

RELEVANT LEGISLATION

Municipal Finance Management Act, No 56 of 2003

Municipal Budget and Reporting Regulations, 17 April 2009

UITVOERENDE OPSOMMING

Die burgemeester moet die jaarlikse begroting voor die munisipale raad voorlê vir oorweging 90 dae voor die aanvang van die nuwe finansiële jaar soos per Munisipale Finansiële Bestuurs Wet 56, 2003. Die meerjarige konsepbegroting vir 2019/2020, 2020/2021 en 2021/22 word voorgelê aan die raad. Die begroting moet in die voorgeskrewe formaat voorgelê word - verwys na aanhangsel wat die uiteensetting van die konsep begroting bevat asook die begrotings verwante beleide en omsendskrywes uitgereik.

RECOMMENDATION

That Council take the following resolutions:

- 1) That the draft annual budget of Garden Route District Municipality for the financial year 2019/20 as set out in the schedules contained in Section 4 and Annexure A be noted:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);

- (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement
- 2) That Council takes note of the Operating Revenue Budget of R 415,776,927.81.
 - 3) That Council takes note of the Operating Expenditure budget of R 410,851,793.81.
 - 4) That Council takes note of the Capital budget of R 4,922,668.
 - 5) That Council takes note that R 160,000,000 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
 - 6) That Council takes note of the tariffs for all services. (Annexure B)
 - 7) That Council takes note of the amended budget related policy that have been reviewed and that have been amended, namely:
 - Draft Tariffs Policy (Annexure C)
 - Longterm Financial Management Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
 - Funds and Reserve Policy (Annexure G)
 - SCM Policy (Annexure H)
 - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
 - Banking, Cash Management and Investment Policy (Annexure J)
 - 8) That council takes note of the following policies that have been reviewed and remained unchanged, namely:
 - Borrowing Policy (Annexure K)
 - Preferential Procurement Policy (Annexure L)

- 9) That Council takes note of the following new policy that has been compiled, namely:
- Petty Cash Policy (Annexure M)
- 10) That Council takes note of the following Budget Circulars, namely:
- MFMA Circular No 93 (Annexure N)
 - MFMA Circular No 94 (Annexure O)
 - MFMA Circular No 38 (Annexure P)

AANBEVELING

Dat die Raad die volgende aanbevelings aanvaar:

- 1. Dat die Raad kennis neem van die meerjarige konsepbegroting vir Garden Route Distrik Munisipaliteit vir die finansiële jaar 2019/2020 soos uiteengesit in seksie 4 van die begrotingsverslag en Aanghangsel A:*
 - (i) Tabel A1 Gekonsolideerde begrotings opsomming;*
 - (ii) Tabel A2 Gekonsolideerde Begrotings Finansiële prestasie (volgens standard klassifikasie);*
 - (iii) Tabel A3 Gekonsolideerde Begrotings Finansiële Prestasie (volgens munisipale segment);*
 - (iv) Tabel A4 Gekonsolideerde Begrotings Finansiële Prestasie (Inkomste en Uitgawes)*
 - (v) Tabel A5 Gekonsolideerde Kapitale Begrotings uitgawes (volgens munisipale segment en befondsing bron)*
 - (vi) Tabel A6 Gekonsolideerde Begroting Finansiële*
 - (vii) Tabel A7 Gekonsolideerde Begroting Kontantvloei*
 - (viii) Tabel A8 Gekonsolideerde kontant gerugsteunde reserwes/opgehoopte surplus*
 - (ix) Tabel A9 Gekonsolideerde Bate Bestuur*
 - (x) Tabel A10 Gekonsolideerde Basiese dienslewering bepaling*
- 2. Dat die Raad kennis neem van die Bedryfsinkomste van R 415,776,927.81.*
- 3. Dat die Raad kennis neem van die Bedryfsuitgawes van R 410,851,793.81.*
- 4. Dat die Raad kennis neem van die Kapitale Begroting van R 4,922,668.00.*
- 5. Dat die Raad kennis neem dat R 160,000,000.00 bedryfsinkomste en bedryfsuitgawes van Departement van Publieke Vervoer vir die paaie agentskapsfunksie ingesluit is by die totale bedryfsbegroting soos per aanbeveling 1 – 4.*

6. *Dat die Raad kennis neem van die tariewe vir alle dienste. (Aanhangsel B)*
7. *Dat die Raad kennis neem van die aangepaste begrotingsverwante beleid wat hersien en verander is, naamlik:*
 - *Tariewe Beleid (Aanhangsel C)*
 - *Langtermyn Finansiële Bestuurs Beleid (Aanhangsel D)*
 - *Begrotings Beleid (Aanhangsel E)*
 - *Bate Bestuurs Beleid (Aanhangsel F)*
 - *Opgehoopte fondse en reserwe beleid (Aanhangsel G)*
 - *Voorsienings Kanaal Beleid (Aanhangsel H)*
 - *Krediet Beheer en Skuld Invorderings Beleid (Aanhangsel I)*
 - *Bank, Kontantbestuur en beleggings Beleid (Aanhangsel J)*
8. *Dat die Raad kennis neem dat die volgende beleide hersien is en geen veranderinge is aangebring nie, naamlik:*
 - *Lenings Beleid (Aanhangsel K)*
 - *Voorkeur Verkrygings Beleid (Aanhangsel L)*
9. *Dat die Raad kennis neem van die nuwe beleid wat opgestel is, naamlik:*
 - *Kleinkas Beleid Regulasies (Aanhangsel M)*
10. *Dat die Raad kennis neem van die volgende begrotings omsendskrywes, naamlik:*
 - *MFMA Omsendskrywe No 93 (Aanhangsel N)*
 - *MFMA Omsendskrywe No 94 (Aanhangsel O)*
 - *MFMA Omsendskrywe No 38 (Aanhangsel P)*

ISINDULULO

Sesokuba iBhunga lithathe ezi zigqibo zilandelayo:

1. Sesokuba uyilo lolwabiwo-mali lonyaka loMasipala Wesithili se Garden Route kunyakamali ka 2019/20 njengoko ichaziwe kuluhlu oluqulathwe kuMhlathi 4 kunye ne Annexure A luthathelwe ingqalelo:
 - (i). Ushwankathelo lolwabiwo-Mali olulungisiweyo;
 - (ii). Table A2 Ulungiso Lolwabiwo-Mali Lomsebenzi Wemali (by standard classification);
 - (iii). Table A3 Ulungiso Lolwabiwo-Mali Lomsebenzi Wemali (by municipal vote);
 - (iv). Table A4 Ulungiso Lolwabiwo-Mali Lomsebenzi Wemali (revenue and expenditure); and
 - (v). Table A5 Ulungiso Lolwabiwo-Mali Incitho Eyinkunzi (by municipal vote and funding source)
 - (vi). Table A6 Ulungiso Lolwabiwo-Mali Isimo Sezemali;
 - (vii). Table A7 Ulungiso Lolwabiwo-Mali Ngokungena Kwemali

- (viii). Table A8 Ulungiselo Lwemali ovimba abagciniweyo/intsalelo ethe yenziwa
- (x). Table A9 Ulungiso Lolawulo Lwempahla
- (x). Table A10 Ulungiso lolawulo olufanelekileyo lonikezelo lwenkonzo
2. Sesokuba iBhunga lithathele ingqalelo Ulwabiwo-Mali Lwengeniso Oluqhubayo lwe R 415,776,927.81.
 3. Sesokuba iBhunga lithathele ingqalelo Ulwabiwo Mali Lwencitho Oluqhubayo lwe R 410,851,793.81.
 4. Sesokuba iBhunga lithathele ingqalelo uLwabiwo-Mali Oluyinkunzi lwe R 4,922,668.
 5. Sesokuba iBhunga lithathele ingqalelo ukuba I R 160,000,000 neyingeniso eqhubayo kunye nencitho nenikezelwa liSebe Loluntu Lezendlela yomsebenzi wobu arhente iye yabandakwanywa kulwabiwo-mali oluqhubayo luphelele ngokwesindululo 1-4.
 6. Sesokuba iBhunga lithathele ingqalelo amaxabiso azo zonke iinkonzo(Annexure B)
 7. Sesokuba iBhunga lithathele ingqalelo imigaqo eyamaniswa nolwabiwo-mali netha yalungiswa nethe yaqwalaselwa neyile:
 - Draft Tariffs Policy (Annexure C)
 - Longterm Financial Management Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
 - Funds and Reserve Policy (Annexure G)
 - SCM Policy (Annexure H)
 - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
 - Banking, Cash Management and Investment Policy (Annexure J)
 8. Sesokuba iBhunga lithathele ingqalelo lemigaqo ilandelayo iye yaqwala kwaye ayinatshintsho, neyile:
 - Borrowing Policy (Annexure K)
 - Preferential Procurement Policy (Annexure L)
 9. Sesokuba iBhunga lithathele ingqalelo lomgaqo imtsha ulandelayo nothe waqulunqwa noyi:
 - Petty Cash Policy (Annexure M)
 10. Sesokuba iBhunga lithathele ingqalelo Izazinge Zolwabiwo-Mali zilandelayo:
 - MFMA Circular No 93 (Annexure N)
 - MFMA Circular No 94 (Annexure O)
 - MFMA Circulare No 38 (Annexure P)

ANNEXURES

Annexure A: Detailed Budget Report for financial year 2019/2020 MTREF.

Annexure B: Tariffs 2019/2020 MTREF

Annexures C – M: Budget related policies

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ANNEXURE A

Detailed Budget Report for financial year 2019/2020 MTREF



**GARDEN ROUTE DISTRICT
MUNICIPALITY
DRAFT ANNUAL BUDGET REPORT**

2019/2020- 2021/2022 MTREF

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Annexure P – MFMA Circular No 38

Glossary

Annual budget – Prescribed in Chapter 4 of the MFMA.

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, examples include tariff 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 is shown 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 legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Municipal budget and reporting regulations April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

mSCOA – Municipal Standard Chart of Accounts

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.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spends without, or in excess of, an approved budget.

Virement – means transfer of funds between function/ votes within a 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 endorsed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget, in Eden District Municipality's case this means the different GFS classification the budget is divided into.

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act – No. 56 of 2003

Section 16 & 17 Annual Budgets

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations, April 2009

Schedule A budget formats

PART 1 – BUDGET

SECTION 1 – MAYORAL SPEECH

Honourable Speaker, Deputy Mayor, Councillors, Municipal Manager, officials and members of the public, I want to welcome you at this stage of the agenda.

It is a privilege to be here and to table the 2019/20 MTREF Budget to council.

The Garden Route District Municipality (GRDM) Representative Forum was held on the 14th of March 2019 at the George Civic Centre and exists with the purpose of aligning the GRDM Integrated Development Plan (IDP) to its budget, as well as to align the district IDP with local municipal IDPs, which includes their projects and programmes.

At the Forum, sector departments presented their planned programmes and projects for 2019/2020 which will be rolled out in the Garden Route. Executive Mayors throughout the Garden Route presented their respective municipality at the Forum. All stakeholders, including ward committees (one member per ward), were invited too.

The Garden Route District Municipality's (GRDM's) second Institutional Strategic Planning Session took place on the 12th and 13th of March 2019, with council and extended management team. The session was aimed at reflecting on how GRDM performed over the 2018/19 financial year and if resolutions have been successfully implemented.

By continually striving to fulfil its vision, reaching intended objectives and implementing strategies, the municipality will also ensure that its alignment with national and provincial government goals are in place. The municipality is committed to mitigating its threats and transforming it into opportunities, as well as growing its unique strengths and taking advantage of opportunities presented.

The Draft 2019/20 MTREF Budget already addresses some the goals indicated above which is also in line with the municipality's IDP Strategic Objectives:

Expenditure per IDP objectives						
Objective	2019/20	%	2020/21	%	2021/22	%
Healthy and Socially Stable Communities	47 456 103,80	12%	49 827 236,80	11%	52 876 172,50	11%
A Skilled Workforce and Communities	15 555 716,18	4%	16 494 519,81	4%	17 333 840,42	4%
Bulk Infrastructure Co-ordination	170 301 615,78	41%	170 377 835,73	39%	182 075 465,22	39%
Environmental Management and Public Safety	62 151 896,53	15%	78 511 115,81	18%	82 934 880,73	18%
Good Governance	77 736 911,44	19%	82 688 265,60	19%	87 541 292,93	19%
Financial Viability	24 115 893,44	6%	25 768 867,70	6%	26 436 728,47	6%
An Inclusive District Economy	13 533 656,63	3%	13 123 857,63	3%	13 425 745,61	3%
Total expenditure:	410 851 793,81	100%	436 791 699,06	100%	462 624 125,89	100%

The following 2019/20 Annual Budget is presented to Council for consideration:

1. HIGH LEVEL SUMMARY: BUDGET 2019/20

Summary of high-level proposed Adjustment Budget:	Adjustment budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22
Income	-402 645 084,15	-415 776 927,81	-442 094 327,27	-467 318 816,12
Expenditure	398 403 376,78	410 851 793,81	436 791 699,06	460 654 163,17
(Surplus)/ Deficit	- 4 241 707,37	- 4 925 134,00	- 5 302 628,20	- 6 664 652,95
Capital budget requests	10 623 379,24	4 922 668,00	5 300 000,00	6 660 000,00
Less funded from CRR	-6 400 000,00			
(Surplus)/ Deficit after Capital	- 18 328,13	- 2 466,00	- 2 628,20	- 4 652,95

2. SUMMARY: TOTAL EXPENDITURE

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Remuneration of Councillors	11 932 712,06	12 827 665,46	13 725 602,05	14 686 394,19
Employee Related Cost - Senior Management	6 462 347,12	6 947 023,15	7 433 314,77	7 953 646,81
Employee Related Cost - Municipal Staff	134 123 688,56	141 232 965,20	151 398 441,48	161 996 332,39
Operating expenditure	83 884 629,00	89 844 140,00	104 234 340,70	106 787 752,52
Roads Agency Services	162 000 000,00	160 000 000,00	160 000 000,00	171 200 000,00
Total Expenditure	398 403 376,74	410 851 793,82	436 791 699,00	462 624 125,90

1. SALARY/REMUNERATION RELATED EXPENDITURE (GRDM):

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Remuneration of Councillors	11 932 712,06	12 827 665,46	13 725 602,05	14 686 394,19
Employee Related Cost - Senior Management	6 462 347,12	6 947 023,15	7 433 314,77	7 953 646,81
Employee Related Cost - Municipal Staff	134 123 688,56	141 232 965,20	151 398 441,48	161 996 332,39
Total Remuneration / Employee related costs	152 518 747,74	161 007 653,82	172 557 358,30	184 636 373,38

Circular 6/2018 received from *The SA Local Government Bargaining Council*, confirming the Salary and Wage Collective Agreement with effect from 1 July 2018 until 30 June 2021. The salary increase are based on the projected CPI percentage for 2019, plus one comma five percent (1.5%) as per agreement.

Employee Related costs were adjusted on average with 7%. Only the vacant positions that were approved with the second adjustment budget on 27 February 2019 were included in the budget for 19/20. The only two new vacant positions that have been added is the two Disaster Management Officers as per council resolutions. All other vacant positions have not been budgeted for.

R3m has been removed from the Expanded Public Works Programme employee related cost from own funds. The reason being, the grant remained unchanged since commencement in the region of R1m, even though GRDM generated more job opportunities, the grant has not been increased and currently council is contribution around 4.5 times more towards this programme than what is received from the Department. The EPWP section of GRDM is in process of liaising with Provincial and National Department to request consideration to increase the allocation to GRDM in view of the outstanding performance of GRDM since commencement of the programme.

2. OTHER OPERATING EXPENDITURE

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Operating expenditure	83 884 629,00	89 844 140,00	104 234 340,70	106 787 752,52
Roads Agency Services	162 000 000,00	160 000 000,00	160 000 000,00	171 200 000,00
Total	245 884 629,00	249 844 140,00	264 234 340,70	277 987 752,52

Original allocation for the Roads Agency Function are expected to be R160m MTREF (2019/20 – 2020/21), the admin fee was also adjusted accordingly (12% of allocation).

Items included under other operating expenditure are as follow:

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Bad Debts Written Off	1 600 596,96	1 720 641,73	1 841 086,65	1 969 962,72
Contracted Services - Contractors	17 397 591,58	10 105 750,45	10 813 085,66	10 065 515,85
Contracted Services - Outsourced Service	16 713 339,62	19 774 673,44	12 059 385,58	11 108 695,74
Contracted Services - Consultants and Pr	11 948 557,38	23 390 680,62	44 712 819,00	46 399 056,85
Depreciation and Amortisation - Deprecia	2 074 066,27	2 304 714,91	2 459 036,11	2 631 168,64
Depreciation and Amortisation - Amortisa	1 097 483,22	1 171 941,60	1 247 763,93	1 335 107,41
Inventory Consumed - Consumables	2 411 112,08	2 591 945,49	2 773 381,67	2 967 518,39
Inventory Consumed - Materials and Suppl	156 333,14	168 058,13	179 822,20	192 409,75
Inventory Consumed - Zero Rated	383 068,77	411 798,93	440 624,86	471 468,60
Operational Cost - Advertising, Publicity and Mar	2 315 938,67	2 976 188,67	2 315 938,67	2 478 054,38
Operational Cost - Assets less than the	251 026,56	251 026,56	251 026,56	268 598,42
Operational Cost - Bank Charges, Facilit	157 503,03	157 503,03	157 503,03	168 528,24
Operational Cost - Bursaries (Employees)	377 608,31	377 608,31	377 608,31	404 040,89
Operational Cost - Cleaning Services	199 411,84	199 411,84	199 411,84	213 370,67
Operational Cost - Communication	2 840 969,62	2 840 969,62	2 840 969,62	3 039 837,49
Operational Cost - Courier and Delivery	146 224,88	146 224,88	146 224,88	156 460,62
Operational Cost - Deeds	53 767,62	53 767,62	53 767,62	57 531,35
Operational Cost - Drivers Licences and Permits	145 523,00	145 523,00	145 523,00	155 709,61
Operational Cost - Entertainment	72 620,99	72 620,99	72 620,99	77 704,46
Operational Cost - External Audit Fees	2 401 271,50	2 401 271,50	2 401 271,50	2 569 360,51
Operational Cost - External Computer Ser	855 934,22	855 934,22	855 934,22	915 849,62
Operational Cost - Full Time Union Repre	70 055,70	70 055,70	70 055,70	74 959,60
Operational Cost - Hire Charges	722 286,49	722 286,49	722 286,49	772 846,54
Operational Cost - Insurance Underwritin	1 400 559,39	1 505 601,34	1 610 993,44	1 723 762,98
Operational Cost - Licences	139 236,94	149 679,71	160 157,28	171 368,29
Operational Cost - Management Fee	214,27	214,27	214,27	229,27
Operational Cost - Municipal Services	3 359 592,56	3 111 562,00	3 329 371,34	3 562 427,34
Operational Cost - Printing, Publication	844 542,95	844 542,95	844 542,95	903 660,96
Operational Cost - Professional Bodies,	1 273 459,18	1 468 968,62	1 764 796,42	1 888 332,17
Operational Cost - Registration Fees	744 432,91	744 432,91	744 432,91	796 543,22
Operational Cost - Repayment of forfeited depos	106 994,60	106 994,60	106 994,60	114 484,22
Operational Cost - Rewards Incentives	35 000,00	35 000,00	35 000,00	37 450,00
Operational Cost - Samples and Specimens	606 391,00	1 300 000,00	606 391,00	648 838,37
Operational Cost - Skills Development Fu	917 720,05	986 549,05	1 055 651,93	1 129 547,57
Operational Cost - Travel and Subsistenc	6 364 639,03	3 182 319,51	3 182 319,51	3 405 081,88
Operational Cost - Uniform and Protectiv	751 070,00	751 070,00	751 070,00	803 644,90
Operational Cost - Vehicle Tracking	20 000,00	20 000,00	20 000,00	21 400,00
Operational Cost - Wet Fuel	460 182,89	460 182,89	460 182,89	492 395,69
Operational Cost - Workmens Compensation	972 000,00	1 044 900,00	1 118 043,00	1 196 306,01
Operating Leases - Other Assets	458 861,76	493 276,39	527 805,74	564 752,14
Transfers and Subsidies - Operational	1 037 440,00	728 248,00	779 225,36	833 771,14
Purchase of building property	-	-	-	-
Total Operating expenditure:	83 884 628,99	89 844 139,99	104 234 340,76	106 787 752,50

Notes on the above items:

- Operational expenditure has been classified and budgeted for according to the mSCOA Version 6.3 line segment.
- Non-cash items like bad debts, depreciation and amortisation were aligned to the 2017/18 audited financial figures.
- Other expenditure budgeted for was increased with 0-7%.
- The reason for the major increase in the contracted services was due to the Regional Landfill site that was budgeted for 6 months in 2018/19 and 12 months for the outer years, the income or recovery of cost from the participating local municipalities were also adjusted accordingly.

3. OPERATING REVENUE:

	Adjustment Budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22
Income				
Non-exchange Revenue - Transfers and Sub	-173 729 305,72	-165 426 000,00	-169 159 000,00	-176 008 000,00
Exchange Revenue - Sales of Goods and Re	-23 544 072,20	-19 460 627,04	-21 725 231,55	-22 965 997,76
Exchange Revenue - Operational Revenue	-1 827 852,35	-18 477 080,68	-43 059 474,95	-46 067 751,46
Exchange Revenue - Interest, Dividend an	-16 611 428,65	-17 857 285,80	-19 107 295,80	-20 444 806,51
Exchange Revenue - Rental from Fixed Ass	-3 522 410,99	-3 786 591,81	-4 051 653,24	-4 270 435,15
Exchange Revenue - Agency Services	-183 061 800,00	-184 600 000,00	-184 600 000,00	-197 144 000,00
Non-exchange Revenue - Licences or Permi	-332 522,00	-352 473,32	-373 621,72	-399 775,24
Exchange Revenue - IntercompanyParent-su	-15 692,24	-16 869,16	-18 050,00	-18 050,00
Exchange Revenue - Purchase of Land	-	-5 800 000,00	-	-
Total Income	-402 645 084,15	-415 776 927,81	-442 094 327,27	-467 318 816,12

3.1 RSC REPLACEMENT GRANT

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 3% per year, which is not enough to ensure the financial sustainability of this municipality, as it is below the annual CPIX. Our limited revenue resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources. Turn around strategies are compiled for properties and resorts and alternative revenue enhancement strategies are being explored/ investigated for example becoming a water services authority. A revenue enhancement task team chaired by the Chief Financial Officer will be establish to investigate alternative revenue streams and funding sources.

3.2 REGIONAL LANDFILL SITE

The revenue for the regional landfill site has been budgeted for 4 months for 2019/2020, and 12 months for the outer years.

It should be noted that the regional landfill site process is still in progress, National Treasury must issue the TVR III, and MOU must be concluded with the private partner and participating local municipalities. Waste Management unit provided the figures based on assumptions, the final tariffs and costs can only be calculated once the negotiation phase has been concluded and the agreement has been signed. Currently the S33 (contracts for a period exceeding three years) are being followed, as this is a 10 year project that will be concluded with the private partner.

3.3 RENTAL OF PROPERTIES/FACILITIES

It is envisioned with the turnaround strategy for properties and resorts, that additional funding can be generated from rental of properties.

3.4 INTEREST EARNED

Interest earned was increased by 7-9% over the MTREF period. Management will review the Investment Strategy to update the approach and alternatives – e.g. all cash not deposited in call accounts at banks for interest, but potentially invest in other assets (as allowed by the MFMA) for higher returns.

3.5 GOVERNMENT GRANTS

Budgeted as per DoRA.

3.6 INCOME FROM AGENCY SERVICES

Included under this item is the administration fee at 12% of the total allocation received for performing the roads function on behalf of the Department of Public Transport. (12% of R160m = R19.2m). Three percent is received for additional allocations during the financial year.

3.7 SALE OF GOODS AND SERVICES/OPERATIONAL REVENUE

Included under this item is the income from resorts and firefighting income. Additional R3m has been included under Fire Services revenue, it is envisioned that the B-municipalities will share in the standby cost for the aerial support tender that GRDM is in process with.

3.8 TURNAROUND STRATEGY PROPERTIES:

A turn-around strategy for properties and resorts is currently being developed to maximise potential for properties and revenue from properties were increased significantly in the outer

years as it is envisioned that revenue from properties will increase with the turnaround strategies, the increase is as follow:

- (1) R6.8m (2019/20)
- (2) R4m(2020/21)
- (3) R4m (2021/22)

3.9 REVENUE FROM WATER SERVICES AUTHORITY

R5.4m revenue was included for becoming a Water Services Authority for the three year MTREF period.

3.10 ROADS AGENCY FUNCTION

As mentioned previously, R 160,000,000.00 of the Roads agency function has been included in the operating revenue budget.

4. CAPITAL BUDGET

The capital budget decreased from the previous year:

CAPITAL BUDGET 2019/20 MTREF				
Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Capital Budget	10 623 379,24	4 922 668,00	5 300 000,00	5 660 000,00
Total	10 623 379,24	4 922 668,00	5 300 000,00	5 660 000,00
Funding: Own funds	- 4 223 379,24	- 4 922 668,00	- 5 300 000,00	- 5 660 000,00
Funding: Capital Replacement Reserve	- 6 400 000,00			
	-	-	-	-

Notes on the above Capital Budget:

- Concern should be raised over the decrease in capital budget for the outer years due to limited funding available.
- R6.4m of the Capital Replacement Reserve was utilized in 2018/2019 to fund the capital budget, however the balance of this cash backed reserve was only R30m at that stage (20% of the reserve will be utilized in one financial year (2018/2019).
- It is not encouraged to utilize the full R30m balance of the Capital Replacement Reserve in year 1, as funding is needed for the outer years for capital expenditure and possible emergency replacements not budgeted for.

The detailed capital budget for the 2019/20 MTREF are listed below:

Department/ Section:	Capital Item:	Q:	2019/20	2020/21	2021/22
Air Quality :					
Fire Services: George					
	New Fire Station/ Training Academy (CRR Funding)		2 000 000,00	-	
	Water Tankers (Grant)	3	-	1 800 000,00	2 000 000,00
	LDV - 1 x Skid Unit & 1 x Command Unit (CRR)	2	-	-	700 000,00
	Hazmat Rescue & Fire Equipment Equipment		400 000,00	500 000,00	530 000,00
	Total		2 400 000,00	2 300 000,00	3 230 000,00
Waste Management:					
	Home Composting Containers (Pilot Project) 100 x R 800.00	100	80 000,00	-	
	Vermi-Composting Holders and Red Wiggler Worms (Pilot Project) 1	100	40 000,00	-	
	Recycling Mascot		30 000,00	-	
	Total		150 000,00	-	-
MHS: Lakes Area:					
	Plett Office Building	1	300 000,00	-	
	Total		300 000,00	-	
HR - OHS:					
	Evacuation Chair		20 000,00	10 000,00	
	Total		20 000,00	10 000,00	-
Auxiliary Services:					
	Steel Shelves	1	50 000,00	-	
	Total		50 000,00	-	-
ICT:					
	ICT Hardware		1 502 668,00	1 500 000,00	1 000 000,00
	Replacing ICT Capital Equipment beyond economical repairs		-	50 000,00	50 000,00
	Insurance claims		-	50 000,00	50 000,00
	Laptop	15	-	200 000,00	250 000,00
	Loan Laptop	5	-	-	100 000,00
	Personal Computers	20	-	200 000,00	250 000,00
	MS Office	40	-	150 000,00	200 000,00
	Printer HP Black\White	1	-	5 000,00	10 000,00
	Printer HP 4 in One	1	-	5 000,00	10 000,00
	Printer HP Colour	1	-	5 000,00	10 000,00
	Total		1 502 668,00	2 165 000,00	1 930 000,00
Resorts:					
	Upgrading of Council Buildings		-	825 000,00	500 000,00
	Security fencing Swartvlei Caravan Park		350 000,00	-	
	Security Fencing Victoria Bay Caravan Park		150 000,00	-	
	Total		500 000,00	825 000,00	500 000,00
	Grand Total Capital Budget		4 922 668,00	5 300 000,00	5 660 000,00

I want to express my appreciation to the Budget Steering Committee, the Senior Managers and staff for their commitment and dedication.

Speaker, on this note, I would therefore like to recommend that council approve the following resolutions:

1. That the draft annual budget of Garden Route District Municipality for the financial year 2019/20 as set out in the schedules contained in Section 4 and Annexure A be noted:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement
2. That Council takes note of the Operating Revenue Budget of R 415,776,927.81.
3. That Council takes note of the Operating Expenditure budget of R 410,851,793.81.
4. That Council takes note of the Capital budget of R 4,922,668.00.
5. That Council takes note that R 160,000,000.00 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
6. That Council takes note of the tariffs for all services. (Annexure B)
7. That Council takes note of the amended budget related policy that have been reviewed and that have been amended, namely:
 - Draft Tariffs Policy (Annexure C)
 - Longterm Financial Management Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
 - Funds and Reserve Policy (Annexure G)
 - SCM Policy (Annexure H)
 - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
 - Banking, Cash Management and Investment Policy (Annexure J)

8. That council takes note of the following policies that have been reviewed and remained unchanged, namely:
 - Borrowing Policy (Annexure K)
 - Preferential Procurement Policy (Annexure L)

9. That Council takes note of the following new policy that has been compiled, namely:
 - Petty Cash Policy (Annexure M)

10. That Council takes note of the following Budget Circulars, namely:
 - MFMA Circular No 93 (Annexure N)
 - MFMA Circular No 94 (Annexure O)
 - MFMA Circular No 38 (Annexure P)

SECTION 2 – RESOLUTIONS

Municipal Financial Management (Act, 56 of 2003) - SECTION 16 & 17 Municipal budgets.

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, in respect of the annual budget and related information.

1. That the draft annual budget of Garden Route District Municipality for the financial year 2019/20 as set out in the schedules contained in Section 4 and Annexure A be noted:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement

2. That Council takes note of the Operating Revenue Budget of R 415,776,927.81.

3. That Council takes note of the Operating Expenditure budget of R 410,851,793.81.
4. That Council takes note of the Capital budget of R 4,922,668.00.
5. That Council takes note that R 160,000,000.00 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
6. That Council takes note of the tariffs for all services. (Annexure B)
7. That Council takes note of the amended budget related policy that have been reviewed and that have been amended, namely:
 - Draft Tariffs Policy (Annexure C)
 - Longterm Financial Management Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
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 - SCM Policy (Annexure H)
 - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
 - Banking, Cash Management and Investment Policy (Annexure J)
8. That council takes note of the following policies that have been reviewed and remained unchanged, namely:
 - Borrowing Policy (Annexure K)
 - Preferential Procurement Policy (Annexure L)
9. That Council takes note of the following new policy that has been compiled, namely:
 - Petty Cash Policy (Annexure M)
10. That Council takes note of the following Budget Circulars, namely:
 - MFMA Circular No 93 (Annexure N)
 - MFMA Circular No 94 (Annexure O)
 - MFMA Circulare No 38 (Annexure P)

SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

This budget report is tabled in terms of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations, dated 17 April 2009.

Municipal Finance Management Act, 56 of 2003

Article 16(1) *The council of a municipality must for each financial year approve an annual budget before the start of that financial year.*

Article 16(2) *The annual budget must be tabled at the council meeting at least 90 days before the start of the new financial year.*

Article 17(1) *An annual budget must be in a prescribed format.*

Municipal Budget and Reporting Regulations, 17 April 2009

14) Tabling of annual budgets in municipal councils

14 (1) *An annual budget and supporting documentation tabled in a municipal council in terms of sections 16(2) and 17 (3) of the Act must-*

- (a) Be in a format in which it will eventually be approved by the council; and*
- (b) Be credible and realistic such that it is capable of being approved and implemented as tabled*

9) Tabling of annual budget

The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

3.2 Proposed Annual Budget 2019/20 -2021/22 MTREF:

The annual operating budget for the financial year 2019/20 MTREF period are proposed:

ANNUAL MTREF BUDGET 2019/20

MTREF TOTAL BEFORE CAPITAL:

Summary of high-level proposed Adjustment Budget:	Adjustment budget 2018/2019	Budget 2019/20	Budget 2020/21	Budget 2021/22
Income	-402 645 084,15	-415 776 927,81	-442 094 327,27	-468 288 778,12
Expenditure	398 403 376,78	410 851 793,81	436 791 699,06	462 624 125,89
(Surplus)/ Deficit	- 4 241 707,37	- 4 925 134,00	- 5 302 628,20	- 5 664 652,23

MTREF TOTAL AFTER CAPITAL:

DESCRIPTION	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
(Surplus) / Deficit before Capital	- 4 241 707,37	- 4 925 134,00	- 5 302 628,21	- 6 664 652,95
Capital Budget	10 623 379,24	4 922 668,00	5 300 000,00	6 660 000,00
Less: funded from the CRR	- 6 400 000,00			
(Surplus) / Deficit after Capital	- 18 328,13	- 2 466,00	- 2 628,21	- 4 652,95

2019/20 MTREF: ROADS AGENCY FUNCTION

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Roads Agency Function - Income	- 162 000 000,00	- 160 000 000,00	- 160 000 000,00	- 171 200 000,00
Roads Agency Function - Expenditure	162 000 000,00	160 000 000,00	160 000 000,00	171 200 000,00
Total:	-	-	-	-

It should be noted in view of operation clean audit report (OPCAR), one of the prior audit queries raised was that the agency function performed by Garden Route DM for the roads agency function had to be included in the budget. Therefore, R 160,000,000 has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0.

OPERATING SURPLUS:

HIGH LEVEL SUMMARY:	Adjustment budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22
(Surplus)/ Deficit after Capital	- 18 328,13	- 2 466,00	- 2 628,20	- 4 652,95

This table indicates decreases in the surplus over the next three financial years. It is a concern that the budget is only just balancing and it is imperative that additional revenue sources must be identified for district municipalities.

Further moneys were included for the additional income from resorts, projects and catalytic projects, if these revenues are not realised, the budget will run into a deficit from 2019/2020. It is thus imperative that the turnaround strategies be compiled urgently and submitted to Council for approval and implemented to ensure the additional revenues will be collected as well as becoming a water services authority. Discussions must take place between the community services department and the local municipalities for the contribution of R3m that has been included in the budget for the sharing of the aerial resources standby costs.

OPERATING EXPENDITURE:

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Remuneration of Councillors	11 932 712,06	12 827 665,46	13 725 602,05	14 686 394,19
Employee Related Cost - Senior Managemen	6 462 347,12	6 947 023,15	7 433 314,77	7 953 646,81
Employee Related Cost - Municipal Staff	134 123 688,56	141 232 965,20	151 398 441,48	161 996 332,39
Operating expenditure	83 884 629,00	89 844 140,00	104 234 340,70	106 787 752,52
Roads Agency Services	162 000 000,00	160 000 000,00	160 000 000,00	171 200 000,00
Total Expenditure	398 403 376,74	410 851 793,82	436 791 699,00	462 624 125,90

Employee related cost

Employee Related costs were adjusted on average with 7%. Only the vacant positions that were approved with the second adjustment budget on 27 February 2019 were included in the budget for 19/20. The only two new vacant positions that have been added is the two Disaster Management Officers as per council resolutions. All other vacant positions have not been budgeted for.

R3m has been removed from the Expanded Public Works Programme employee related cost from own funds. The reason being, the grant remained unchanged since commencement in the region of R1m, even though GRDM generated more job opportunities, the grant has not been increased and currently council is contribution around 4.5 times more towards this programme than what is received from the Department. The EPWP section of GRDM is in process of liaising with Provincial and National Department to request consideration to increase the allocation to GRDM in view of the outstanding performance of GRDM since commencement of the programme.

Councillor Remuneration

Councillor remuneration was budgeted on a grade 5 and adjusted with the ordinary annual increase.

Bad Debts

Mainly due to firefighting accounts not being paid as debtors are disputing the origin of the fires.

Depreciation:

Description	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Total Depreciation	3 171 549,49	3 476 656,51	3 706 800,04	3 966 276,04

This is a GRAP related expenditure which must be provided annually for in the financial statements as per the relevant GRAP accounting standards. The amount was aligned to the audited annual financial statements of 2017/2018.

Repairs and Maintenance

Maintenance for assets are been budgeted for to ensure that repairs and maintenance can be done timeously so that the useful life of the assets can be lengthen. The maintenance of Council equipment should be done regularly because replacement of the current assets with new purchases will be very costly for the municipality on the long term.

It should be noted that repairs and maintenance is below the norm and is an area of concern. Repairs and maintenance are now classified under the respective nature of expenditure according to GRAP and mSCOA requirements: Employee related costs, other materials, contracted services and other expenditure.

The user department is in the process of compiling maintenance plans per asset. This will guide council on what the amount is for the backlog in maintenance as well what should be budgeted annually for repairs and maintenance.

Interest Paid

It is not envisioned that any new loans will be taken up in the 2019/20 financial year. Borrowing as a source of funding for capital projects will be investigated and added to future budgets if progress indicates this to be an appropriate and realistic step.

Contracted Services

Included under contracted services are the payments towards the PPP (Private Partner Partnership) for the regional landfill site, and the unbundled grant amounts. This is the reason for the steep increase in contracted services. Grant allocations must be included under the type of expenditure (e.g. employee related costs, contracted services) and not as a one-line item grant as per GRAP requirements.

Regional landfill site has been budgeted for 4 months in 2019/2020 and 12 months for the outer financial years. Garden Route District municipality will receive a 10% administration fee for the operations of the regional landfill site.

For 2021/2022 contracted services were reduced with R4.4m, objective is to cut on contracted services e.g. catering, support services, etc.

Grant Allocations

Unbundled into the relevant expenditure classification votes as per Auditor General's recommendation in prior years (as per GRAP Standards). Refer to the income section of the report for detail of the grants.

LOCAL GOVERNMENT MTEF ALLOCATIONS: 2019/20 - 2021/22			
GARDEN ROUTE DISTRICT MUNICIPALITY	2018/20 R thousands	2020/21 R thousands	2021/22 R thousands
Direct transfers			
Equitable share and related	167 370	182 442	187 884
Infrastructure	2 688	2 717	2 888
Rural roads assets management systems grant	2 589	2 717	2 888
Current transfers	2 828	1 000	1 000
Local government financial management grant	1 000	1 000	1 000
Expanded public works programme integrated grant for municipalities	1 828	-	-
Sub total direct transfers	182 688	188 168	171 780
Total Transfers from DOR Bill	182 688	188 168	171 780
Transfers from Provincial Departments			
Municipal Allocations from Provincial Departments of which	2 868	3 000	4 248
Provincial Treasury	868	-	-
Western Cape Financial Management Support Grant	280	-	-
Western Cape Financial Management Capacity Building Grant	379	-	-
Department of Community Safety	1 300	2 100	2 328
Safety Initiative Implementation - Whole Of Society Approach (WOSA)	1 300	2 100	2 328
Department of Transport and Public Works	900	900	900
Integrated transport planning	900	900	900
Department of Local Government	-	-	1 025
Fire Service Capacity Building Grant	-	-	1 025
Total Transfers from Provincial Departments	2 868	3 000	4 248
Total National and Provincial Allocations	185 427	188 168	176 008

Other Operating expenditure:

The breakdown of the operating expenditure are as follow:

De scrip t ion	Adjustment Budget 2018/19	Draft Budget 2019/20	Budget 2020/21	Budget 2021/22
Bad Debts Written Off	1 600 596,96	1 720 641,73	1 841 086,65	1 969 962,72
Contracted Services - Contractors	17 397 591,58	10 105 750,45	10 813 085,66	10 065 515,85
Contracted Services - Outsourced Service	16 713 339,62	19 774 673,44	12 059 385,58	11 108 695,74
Contracted Services - Consultants and Pr	11 948 557,38	23 390 680,62	44 712 819,00	46 399 056,85
Depreciation and Amortisation - Deprecia	2 074 066,27	2 304 714,91	2 459 036,11	2 631 168,64
Depreciation and Amortisation - Amortisa	1 097 483,22	1 171 941,60	1 247 763,93	1 335 107,41
Inventory Consumed - Consumables	2 411 112,08	2 591 945,49	2 773 381,67	2 967 518,39
Inventory Consumed - Materials and Suppl	156 333,14	168 058,13	179 822,20	192 409,75
Inventory Consumed - Zero Rated	383 068,77	411 798,93	440 624,86	471 468,60
Operational Cost - Advertising, Publicity and Mar	2 315 938,67	2 976 188,67	2 315 938,67	2 478 054,38
Operational Cost - Assets less than the	251 026,56	251 026,56	251 026,56	268 598,42
Operational Cost - Bank Charges, Facilit	157 503,03	157 503,03	157 503,03	168 528,24
Operational Cost - Bursaries (Employees)	377 608,31	377 608,31	377 608,31	404 040,89
Operational Cost - Cleaning Services	199 411,84	199 411,84	199 411,84	213 370,67
Operational Cost - Communication	2 840 969,62	2 840 969,62	2 840 969,62	3 039 837,49
Operational Cost - Courier and Delivery	146 224,88	146 224,88	146 224,88	156 460,62
Operational Cost - Deeds	53 767,62	53 767,62	53 767,62	57 531,35
Operational Cost - Drivers Licences and Permits	145 523,00	145 523,00	145 523,00	155 709,61
Operational Cost - Entertainment	72 620,99	72 620,99	72 620,99	77 704,46
Operational Cost - External Audit Fees	2 401 271,50	2 401 271,50	2 401 271,50	2 569 360,51
Operational Cost - External Computer Ser	855 934,22	855 934,22	855 934,22	915 849,62
Operational Cost - Full Time Union Repr	70 055,70	70 055,70	70 055,70	74 959,60
Operational Cost - Hire Charges	722 286,49	722 286,49	722 286,49	772 846,54
Operational Cost - Insurance Underwritin	1 400 559,39	1 505 601,34	1 610 993,44	1 723 762,98
Operational Cost - Licences	139 236,94	149 679,71	160 157,28	171 368,29
Operational Cost - Management Fee	214,27	214,27	214,27	229,27
Operational Cost - Municipal Services	3 359 592,56	3 111 562,00	3 329 371,34	3 562 427,34
Operational Cost - Printing, Publication	844 542,95	844 542,95	844 542,95	903 660,96
Operational Cost - Professional Bodies,	1 273 459,18	1 468 968,62	1 764 796,42	1 888 332,17
Operational Cost - Registration Fees	744 432,91	744 432,91	744 432,91	796 543,22
Operational Cost - Repayment of forfeited depos	106 994,60	106 994,60	106 994,60	114 484,22
Operational Cost - Rewards Incentives	35 000,00	35 000,00	35 000,00	37 450,00
Operational Cost - Samples and Specimens	606 391,00	1 300 000,00	606 391,00	648 838,37
Operational Cost - Skills Development Fu	917 720,05	986 549,05	1 055 651,93	1 129 547,57
Operational Cost - Travel and Subsistenc	6 364 639,03	3 182 319,51	3 182 319,51	3 405 081,88
Operational Cost - Uniform and Protectiv	751 070,00	751 070,00	751 070,00	803 644,90
Operational Cost - Vehicle Tracking	20 000,00	20 000,00	20 000,00	21 400,00
Operational Cost - Wet Fuel	460 182,89	460 182,89	460 182,89	492 395,69
Operational Cost - Workmens Compensation	972 000,00	1 044 900,00	1 118 043,00	1 196 306,01
Operating Leases - Other Assets	458 861,76	493 276,39	527 805,74	564 752,14
Transfers and Subsidies - Operational	1 037 440,00	728 248,00	779 225,36	833 771,14
Purchase of building property	-	-	-	-
Total Operating expenditure:	83 884 628,99	89 844 139,99	104 234 340,76	106 787 752,50

Notes on the above items:

- Management resolved that the majority of the line items for operational costs must not be increased and remained unchanged from the adjustment budget of 2018/2019. It is management's view that savings must be identified by the departments to cut down on the operational costs and remain within the parameters of the 2018/2019 allocation.

- Sampling for the Environmental Management Officers were increased from R606k to R1.3m, it is envisioned that the sampling tests that must be done by the EHP section will increase for 2019/2020.
- R160m is included under Operational cost, this is the expenditure for the Roads section provided by the Department of Public Transport. Garden Route District Municipality has a signed agreement in place to render the road services on behalf of the Department of Public Transport and receive an agency fee.
- The issue of post-retirement benefits for the employees employed to render the Roads service is still in discussion with Province to determine who will be liable for the post-retirement benefits of the roads employees (+R60m total liability). Currently the Department of Public Transport provides the funding for the short term portion of this liability (payable within the next 12 months) from the operating budget of the Roads section.
- Management resolved that the subsistence and travel (S&T) operational cost must be cut by 50% of the adjustment budget for 2018/2019 and no increase to be added. Given the current technology, video/teleconferencing should be considered before travelling and the number of delegates attending meetings must be cut down to one or two attending an event. (The S&T for 2018/2019 was R6.4m, for 19/20 it is R3.1m.)

The S&T policy to be amended by Corporate Services to reflect the changes in the treatment of S&T and attendance of meetings.

Roads agency expenditure

Refer to the previous section where this item was discussed in detail.

OPERATING REVENUE

	Adjustment Budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22
Income				
Non-exchange Revenue - Transfers and Sub	-173 729 305,72	-165 426 000,00	-169 159 000,00	-176 008 000,00
Exchange Revenue - Sales of Goods and Re	-23 544 072,20	-19 460 627,04	-21 725 231,55	-22 965 997,76
Exchange Revenue - Operational Revenue	-1 827 852,35	-18 477 080,68	-43 059 474,95	-46 067 751,46
Exchange Revenue - Interest, Dividend an	-16 611 428,65	-17 857 285,80	-19 107 295,80	-20 444 806,51
Exchange Revenue - Rental from Fixed Ass	-3 522 410,99	-3 786 591,81	-4 051 653,24	-4 270 435,15
Exchange Revenue - Agency Services	-183 061 800,00	-184 600 000,00	-184 600 000,00	-197 144 000,00
Non-exchange Revenue - Licences or Permi	-332 522,00	-352 473,32	-373 621,72	-399 775,24
Exchange Revenue - IntercompanyParent-su	-15 692,24	-16 869,16	-18 050,00	-18 050,00
Exchange Revenue - Purchase of Land	-	-5 800 000,00	-	-
Total Income	-402 645 084,15	-415 776 927,81	-442 094 327,27	-467 318 816,12

RSC Replacement Grant

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 3% per year, which is not enough to ensure the financial sustainability of this municipality, as it is below the annual CPIX. Our limited revenue resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources. Turn around strategies are compiled for properties and resorts and alternative revenue enhancement strategies are being explored/ investigated for example becoming a water services authority. A revenue enhancement task team chaired by the Chief Financial Officer will be establish to investigate alternative revenue streams and funding sources.

Regional landfill site

The revenue for the regional landfill site has been budgeted for 4 months for 2019/2020, and 12 months for the outer years.

It should be noted that the regional landfill site process is still in progress, National Treasury must issue the TVRIII, and MOU must be concluded with the private partner and participating local municipalities. Waste Management unit provided the figures based on assumptions, the final tariffs and costs can only be calculated once the negotiation phase has been concluded and the agreement has been signed. Currently the S33 (contracts for a period exceeding three years) are being followed, as this is a 10 year project that will be concluded with the private partner.

Rental from properties

It is envisioned with the turnaround strategy for properties and resorts, that additional funding can be generated from rental of properties.

Interest earned

Interest earned was increased by 7-9% over the MTREF period. Management will review the Investment Strategy to update the approach and alternatives – e.g. all cash not deposited in call accounts at banks for interest, but potentially invest in other assets (as allowed by the MFMA) for higher returns.

Government Grants

Budgeted as per DoRA.

Income from Agency services

Included under this item is the administration fee at 12% of the total allocation received for performing the roads function on behalf of the Department of Public Transport. (12% of R160m = R19.2m). Three percent is received for additional allocations during the financial year.

Sale of goods and services/ Operational revenue

Included under this item is the income from resorts and firefighting income. Additional R3m has been included under Fire Services revenue, it is envisioned that the B-municipalities will share in the standby cost for the aerial support tender that GRDM is in process with.

Turnaround strategy properties/resorts:

A turn-around strategy for properties and resorts is currently being developed to maximise potential for properties and revenue from properties were increased significantly in the outer years as it is envisioned that revenue from properties will increase with the turnaround strategies, the increase is as follow:

- (4) R6.8m (2019/20)
- (5) R4m(2020/21)
- (6) R4m (2021/22)

Revenue from water Services Authority

R5.4m revenue was included for becoming a Water Services Authority for the three year MTREF period.

Roads Agency Function

As mentioned previously, R 160,000,000 of the Roads agency function has been included in the operating revenue budget.

Operating Surplus:

HIGH LEVEL SUMMARY:	Adjustment budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22
(Surplus)/ Deficit after Capital	- 18 328,13	- 2 466,00	- 2 628,20	- 4 652,95

This table indicates decreases in the surplus over the next three financial years. It is a concern that the budget is only just balancing and it is imperative that additional revenue sources must be identified for district municipalities.

Further moneys were included for the additional income from resorts, projects and catalytic projects, if these revenues are not realised, the budget will run into a deficit from 2019/2020. It is thus imperative that the turnaround strategies be compiled urgently and submitted to council for approval and implemented to ensure the additional revenues will be collected as well as becoming a water services authority. Discussions must take place between the community services department and the local municipalities for the contribution of R3m that has been included in the budget for the sharing of the aerial resources standby costs.

Tariffs

Fire tariffs:

- Tariffs increased with 8% based on the 2018/19 tariffs

Resorts tariffs:

- Tariffs at Calitzdorp Spa was increased by +/-10%.
- Tariffs at De Hoek was increased by +/- 10%.
- Tariffs at Swartvlei was increased by +/- 10%.
- Tariffs at Victoria Bay was increased by +/- 10%

Other tariffs:

- Increased between 6 – 8% for example printing and copying costs

4 LIST OF POLICIES THAT WILL BE INCLUDED IN THE BUDGET: (minor/cosmetic changes were made)

- a) Supply Chain Mangement Policy

- b) Asset Management Policy
- c) Tariffs Policy
- d) Credit Control and Debt Collection Policy and By-law
- e) Long Term Financial Management Policy
- f) Budget policy
- g) Borrowing Policy
- h) Funds and Reserve Policy
- i) Petty Cash Policy
- j) Banking, Cash Management and Investment Policy

Amendments to budget related policies

Annexure Ref	Policy section	Proposed amendment
Annex G: Funding and Reserve Policy	2.6.2 (g)	Percentage of long term liability amount transferred to a reserve in order to cash back post-retirement benefits for employees (GRDM only) increased from 5% to 10%
Annex H: SCM Policy	12 (1)(a) and (b) 12 (2)(b) Annex A: 1.1	Limit amended to R750 (from R250) to align with new Petty Cash policy
Annex I: Credit Control and Debt Collection Policy	Definitions	“standard rate of interest” amended to two percent higher than the prime rate in the RSA – it was one percent
Annex J: Banking, Cash Management and Investment Policy	Definitions	Added to section (b) of “investments”: “and non-monetary”
	16.2	Section added. Reads: “Non-monetary investments: Any non-monetary investments will require approval by Council prior to execution”

Re the Banking, Cash Management and Investment Policy: An investment strategy will be compiled in 19/20 to maximize revenue generated from investments and investigating alternative investment strategies. This policy will be revised to ensure it allows for all appropriate investment options that could be recommended from the turnaround strategy and revenue enhancement initiative, within the confines of what the MFMA and other applicable legislation allows.

Capital Budget

The annual capital budget for the financial year 2019/20 MTREF period is as follow:

Department/ Section:	Capital Item:	Q:	2019/20	2020/21	2021/22
Air Quality :					
Fire Services: George					
	New Fire Station/ Training Academy (CRR Funding)		2 000 000,00	-	
	Water Tankers (Grant)	3	-	1 800 000,00	2 000 000,00
	LDV - 1 x Skid Unit & 1 x Command Unit (CRR)	2	-	-	700 000,00
	Hazmat Rescue & Fire Equipment Equipment		400 000,00	500 000,00	530 000,00
	Total		2 400 000,00	2 300 000,00	3 230 000,00
Waste Management:					
	Home Composting Containers (Pilot Project) 100 x R800.00	100	80 000,00	-	
	Vermi-Composting Holders and Red Wiggler Worms (Pilot Project) 1	100	40 000,00	-	
	Recycling Mascot		30 000,00	-	
	Total		150 000,00	-	-
MHS: Lakes Area:					
	Plett Office Building	1	300 000,00	-	
	Total		300 000,00	-	-
HR - OHS:					
	Evacuation Chair		20 000,00	10 000,00	
	Total		20 000,00	10 000,00	-
Auxiliary Services:					
	Steel Shelves	1	50 000,00	-	
	Total		50 000,00	-	-
ICT:					
	ICT Hardware		1 502 668,00	1 500 000,00	1 000 000,00
	Replacing ICT Capital Equipment beyond economical repairs		-	50 000,00	50 000,00
	Insurance claims		-	50 000,00	50 000,00
	Laptop	15	-	200 000,00	250 000,00
	Loan Laptop	5	-	-	100 000,00
	Personal Computers	20	-	200 000,00	250 000,00
	MS Office	40	-	150 000,00	200 000,00
	Printer HP Black\White	1	-	5 000,00	10 000,00
	Printer HP 4 in One	1	-	5 000,00	10 000,00
	Printer HP Colour	1	-	5 000,00	10 000,00
	Total		1 502 668,00	2 165 000,00	1 930 000,00
Resorts:					
	Upgrading of Council Buildings		-	825 000,00	500 000,00
	Security fencing Swartvlei Caravan Park		350 000,00	-	
	Security Fencing Victoria Bay Caravan Park		150 000,00	-	
	Total		500 000,00	825 000,00	500 000,00
	Grand Total Capital Budget		4 922 668,00	5 300 000,00	5 660 000,00

See comments included under the mayoral speech

3.3 Provision of basic services

The municipality as a category C municipality do not deliver basic services in respect of the following:

- Provision of water services
- Provision of sanitation services
- Provision of refuse
- Provision of electricity

Service that is delivered by the municipality that is essential to the communities of the Garden Route region includes the following:

- GRDM plays a critical role in the delivery of Fire services in the area. This is supported by the fact that a number of mutual aid agreements are in place with different local

municipalities to ensure delivery of fire services within their areas. After a 'cost vs benefit' analysis, the municipality are exploring the possibility to adjust the service delivery agreements to ensure a more mutual beneficial agreement for all parties involved. Other alternatives for the fire section operations are being investigated and will be reported to MMF and DCF in due course.

- GRDM has an Air Quality service level agreement with Hessequa Municipality.
- Disaster Management is also a key function performed by the municipality and strive to ensure that a collective effort is implemented in the region.
- Firefighting services are performed by the district municipality
- The provision of Environmental Health practitioners is another key function performed by the district. With the food scarcity crisis and the impact that drought has on the provision of food security the impact this function is performing is of critical importance.

The municipal budget is to ensure the provision of these services can continue on an uninterrupted basis within the Garden Route District.

3.4 SDBIP and MTREF financial sustainability

The budget that's been tabled is a cash backed budget for the 2019/20 MTREF period and the municipality complies with the Municipal Management Finance Act (MFMA) 56, 2003. The financial sustainability for us as a district municipality is challenging due to the limited revenue sources but Council together with Provincial Government and other district municipalities in the Western Cape are investigating ways for extra revenue sources. After the abolishment of RSC levies, the main source of income for district municipalities are the RSC replacement grant which increases annually $\pm 3\%$.

A district municipality task team for the Western Cape was established. One of the main challenges is the service level agreement with Department of Transport that needs to be revised to clearly define each party's roles and responsibilities as well as the type of service (agency service). Accounting treatment of transactions is another issue that is being addressed by the task team. The issue of responsibility for roads employees was referred during August 2016 for a technical opinion from National Treasury/ Provincial Treasury and the Auditor General by Eden DM, up to date no response has been received with regards to the technical opinion.

The Municipal Service Delivery and Budget Implementation Plan (SDBIP) is compiled to enhance council's ability to measure the impact of the budget on the municipal performance in terms of service delivery and to ensure that the municipality will deliver on its promise to ensure delivery of services to its communities.

Section 4 – Annual Budget Tables

DC4 Garden Route - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		1								
Revenue - Functional										
Governance and administration		180 320	187 736	229 916	211 013	232 272	232 272	225 509	232 627	244 158
Executive and council		180 320	187 567	228 590	209 608	231 601	231 601	224 788	231 855	243 333
Finance and administration		-	169	1 326	1 405	671	671	721	771	825
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 815	7 234	6 921	8 041	8 041	8 041	8 644	9 249	9 897
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 573	7 000	6 713	7 821	7 820	7 820	8 406	8 994	9 624
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		242	234	208	221	221	221	238	255	273
Economic and environmental services		160 865	144 713	145 314	145 333	162 333	162 333	160 352	160 374	171 600
Planning and development		10	-	-	-	-	-	-	-	-
Road transport		160 733	144 498	145 000	145 000	162 000	162 000	160 000	160 000	171 200
Environmental protection		122	215	314	333	333	333	352	374	400
Trading services		-	-	1 950	25 728	-	-	21 271	39 845	42 634
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	1 950	25 728	-	-	21 271	39 845	42 634
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	348 000	339 683	384 100	390 115	402 645	402 645	415 777	442 094	468 289
Expenditure - Functional										
Governance and administration		85 143	99 354	114 375	121 256	123 554	123 554	124 303	131 774	138 472
Executive and council		37 165	50 378	44 720	49 677	44 144	44 144	43 618	46 393	49 529
Finance and administration		47 978	48 976	67 115	69 211	76 860	76 860	78 004	82 518	85 949
Internal audit		-	-	2 540	2 368	2 550	2 550	2 681	2 862	2 994
Community and public safety		75 072	66 398	81 927	78 374	90 298	90 298	84 548	89 346	94 101
Community and social services		-	-	11 727	8 596	20 403	20 403	10 956	11 694	12 398
Sport and recreation		9 718	10 905	12 640	13 677	12 767	12 767	13 495	14 379	14 981
Public safety		37 211	29 053	27 498	29 149	27 288	27 288	28 491	30 331	31 508
Housing		-	-	-	-	-	-	-	-	-
Health		28 143	26 440	30 062	26 953	29 841	29 841	31 606	32 943	35 214
Economic and environmental services		156 608	157 715	176 412	161 155	178 859	178 859	176 518	176 949	188 844
Planning and development		8 069	9 775	5 630	9 236	8 640	8 640	8 759	8 764	8 967
Road transport		146 333	146 218	168 320	148 325	166 635	166 635	163 468	163 617	175 070
Environmental protection		2 206	1 721	2 462	3 595	3 585	3 585	4 292	4 568	4 806
Trading services		3 255	3 263	3 839	25 738	5 018	5 018	22 322	36 085	38 611
Energy sources		-	-	-	-	-	-	-	-	-
Water management		823	344	18	18	10	10	10	11	11
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 431	2 919	3 821	25 720	5 008	5 008	22 312	36 074	38 600
Other	4	-	-	2 866	1 314	674	674	3 160	2 638	2 596
Total Expenditure - Functional	3	320 078	326 729	379 419	387 838	398 403	398 403	410 852	436 792	462 624
Surplus/(Deficit) for the year		27 922	12 954	4 681	2 278	4 242	4 242	4 925	5 303	5 665

DC4 Garden Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		180 320	187 567	229 035	210 080	232 074	232 074	225 296	232 399	243 915
Vote 2 - Budget and Treasury Office		-	2	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	166	880	933	198	198	213	228	244
Vote 4 - Planning and Development		10	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		242	234	208	221	221	221	238	255	273
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 573	7 000	6 713	7 821	7 820	7 820	8 406	8 994	9 624
Vote 9 - Waste Management		-	-	1 950	25 728	-	-	21 271	39 845	42 634
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		122	215	314	333	333	333	352	374	400
Vote 14 - Roads Agency Function		160 733	144 498	145 000	145 000	162 000	162 000	160 000	160 000	171 200
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	348 000	339 683	384 100	390 115	402 645	402 645	415 777	442 094	468 289
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		37 165	50 378	47 274	48 199	46 981	46 981	46 684	49 651	52 787
Vote 2 - Budget and Treasury Office		19 908	19 297	20 362	19 830	24 519	24 519	24 116	25 769	26 437
Vote 3 - Corporate Services		28 071	29 679	39 345	42 835	41 210	41 210	42 697	45 363	47 698
Vote 4 - Planning and Development		8 069	9 775	16 688	19 357	22 739	22 739	22 718	22 389	23 059
Vote 5 - Public Safety		37 211	29 053	35 010	34 829	41 369	41 369	35 548	37 868	39 529
Vote 6 - Health		28 143	26 440	33 479	31 454	33 581	33 581	35 511	37 103	39 646
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		9 719	10 905	12 640	13 677	12 767	12 767	13 495	14 379	14 981
Vote 9 - Waste Management		2 431	2 919	3 821	25 720	5 008	5 008	22 312	36 074	38 600
Vote 10 - Roads Transport		1 134	1 720	3 320	3 325	4 225	4 225	3 468	3 617	3 870
Vote 11 - Waste Water Management		-	-	-	18	(7)	(7)	10	11	11
Vote 12 - Water		823	344	18	-	18	18	-	-	-
Vote 13 - Environment Protection		2 206	1 721	2 461	3 595	3 585	3 585	4 292	4 568	4 806
Vote 14 - Roads Agency Function		145 199	144 498	165 000	145 000	162 410	162 410	160 000	160 000	171 200
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320 078	326 729	379 419	387 838	398 403	398 403	410 852	436 792	462 624
Surplus/(Deficit) for the year	2	27 922	12 954	4 681	2 278	4 242	4 242	4 925	5 303	5 665

DC4 Garden Route - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 283	650	3 507	2 718	3 846	3 846	3 846	3 787	4 052	4 270
Interest earned - external investments		10 793	12 927	12 084	15 715	15 715	15 715	15 715	16 893	18 076	19 341
Interest earned - outstanding debtors		1 106	1 177	846	897	897	897	897	964	1 031	1 104
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		122	215	314	333	333	333	333	352	374	400
Agency services		15 534	15 162	15 300	19 022	21 062	21 062	21 062	24 600	24 600	25 944
Transfers and subsidies		160 337	147 547	160 545	158 885	172 435	172 435	172 435	165 426	169 159	176 008
Other revenue	2	158 825	162 005	191 504	189 390	184 358	184 358	184 358	200 103	220 803	236 252
Gains on disposal of PPE					3 156	4 000	4 000	4 000	3 652	4 000	4 970
Total Revenue (excluding capital transfers and contributions)		348 000	339 682	384 100	390 115	402 645	402 645	402 645	415 777	442 094	468 289
Expenditure By Type											
Employee related costs	2	166 822	173 047	128 751	132 798	140 534	140 534	140 534	148 180	158 832	169 950
Remuneration of councillors		7 702	9 421	10 815	11 572	11 933	11 933	11 933	12 828	13 726	14 686
Debt impairment	3	7 347	4 376	1 522	1 601	1 601	1 601	1 601	1 721	1 841	1 970
Depreciation & asset impairment	2	3 290	3 106	3 060	3 272	3 172	3 172	3 172	3 477	3 707	3 966
Finance charges		200	8								
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8				185	36	36	36	1 418	1 517	1 623
Contracted services		27 150	30 348	23 330	60 636	50 354	50 354	50 354	52 861	67 978	68 785
Transfers and subsidies		825	1 315	-	-	-	-	-	-	-	-
Other expenditure	4, 5	107 723	106 800	211 942	177 774	190 773	190 773	190 773	190 368	189 192	201 643
Loss on disposal of PPE		133	269								
Total Expenditure		321 192	328 690	379 419	387 838	398 403	398 403	398 403	410 852	436 792	462 624
Surplus/(Deficit)		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Taxation											
Surplus/(Deficit) after taxation		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		7	3 198	421	30	30	30	30	-	825	500
Vote 2 - Budget and Treasury Office		113	69	-	42	42	42	42	-	-	-
Vote 3 - Corporate Services		973	1 277	1 633	1 368	2 428	2 428	2 428	1 503	2 165	1 830
Vote 4 - Planning and Development		-	12	64	-	37	37	37	-	-	-
Vote 5 - Public Safety		734	507	1 319	5 790	4 713	4 713	4 713	2 000	1 800	2 000
Vote 6 - Health		62	253	31	43	2 343	2 343	2 343	-	-	-
Vote 7 - Community and Social Services		25	2	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		103	489	1 100	2 000	1 000	1 000	1 000	-	-	-
Vote 9 - Waste Management		-	374	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	109	30	30	30	30	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	2 017	6 181	4 677	9 303	10 623	10 623	10 623	3 503	4 790	4 330
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	70	10	100
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	400	500	1 230
Vote 6 - Health		-	-	-	-	-	-	-	300	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	500	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	150	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	1 420	510	1 330
Total Capital Expenditure - Vote		2 017	6 181	4 677	9 303	10 623	10 623	10 623	4 923	5 300	5 660
Capital Expenditure - Functional											
Governance and administration		1 093	4 544	2 054	1 440	2 500	2 500	2 500	1 573	3 000	2 430
Executive and council		7	3 199	398	1 368	2 428	2 428	2 428	-	825	500
Finance and administration		1 086	1 345	1 633	72	72	72	72	1 573	2 175	1 930
Internal audit		-	-	24	-	-	-	-	-	-	-
Community and public safety		924	1 251	2 450	7 833	8 056	8 056	8 056	3 200	2 300	3 230
Community and social services		25	2	-	-	-	-	-	-	-	-
Sport and recreation		103	489	1 100	2 000	1 000	1 000	1 000	500	-	-
Public safety		734	507	1 319	5 790	4 713	4 713	4 713	2 400	2 300	3 230
Housing		-	-	-	-	-	-	-	-	-	-
Health		62	253	31	43	2 343	2 343	2 343	300	-	-
Economic and environmental services		-	12	173	30	67	67	67	150	-	-
Planning and development		-	12	64	-	37	37	37	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	109	30	30	30	30	150	-	-
Trading services		-	374	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	374	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	2 017	6 181	4 677	9 303	10 623	10 623	10 623	4 923	5 300	5 660
Funded by:											
National Government		544	-	-	-	4 000	4 000	4 000	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		29	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	573	-	-	-	4 000	4 000	4 000	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 444	6 181	4 677	9 303	6 623	6 623	6 623	4 923	5 300	5 660
Total Capital Funding	7	2 017	6 181	4 677	9 303	10 623	10 623	10 623	4 923	5 300	5 660

DC4 Garden Route - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS											
Current assets											
Cash		155 397	142 719	169 768	164 927	174 303	174 303	174 303	177 640	184 060	190 855
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	3 415	5 488	-	-	-	-	-	-	-	-
Other debtors		2 259	9 622	2 181	8 217	16 205	16 205	16 205	2 312	2 451	2 598
Current portion of long-term receivables		3 195	3 805	3 227	3 550	3 550	3 550	3 550	3 324	3 424	3 526
Inventory	2	3 365	3 131	3 433	3 639	2 568	2 568	2 568	3 536	3 642	3 751
Total current assets		167 631	164 766	178 609	180 332	196 625	196 625	196 625	186 812	193 576	200 730
Non current assets											
Long-term receivables		57 978	-	59 717	61 508	61 508	61 508	61 508	63 353	65 254	67 211
Investments		26	26	26	26	26	26	26	26	26	26
Investment property		85 645	85 533	85 712	84 677	84 677	84 677	84 677	83 831	82 992	82 162
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	140 978	143 928	146 146	152 178	159 740	159 740	159 740	147 592	149 186	150 879
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1 851	1 819	1 784	2 717	1 363	1 363	1 363	1 748	1 713	1 679
Other non-current assets		-	57 536	-	-	-	-	-	-	-	-
Total non current assets		286 478	288 842	293 385	301 107	307 314	307 314	307 314	296 550	299 171	301 958
TOTAL ASSETS		454 109	453 608	471 994	481 439	503 940	503 940	503 940	483 362	492 747	502 688
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	857	857	857	883	909	937
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	30 143	15 751	44 578	46 012	71 843	71 843	71 843	48 681	51 681	54 890
Provisions		28 019	28 827	28 300	29 692	29 692	29 692	29 692	30 281	31 771	31 771
Total current liabilities		58 162	44 578	72 878	75 705	102 393	102 393	102 393	79 845	84 361	87 597
Non current liabilities											
Borrowing		-	-	-	-	591	591	591	609	627	646
Provisions		139 752	139 882	153 943	163 153	137 396	137 396	137 396	158 562	163 319	168 218
Total non current liabilities		139 752	139 882	153 943	163 153	137 987	137 987	137 987	159 170	163 945	168 864
TOTAL LIABILITIES		197 914	184 460	226 822	238 857	240 380	240 380	240 380	239 016	248 306	256 461
NET ASSETS	5	256 195	269 148	245 172	242 582	263 560	263 560	263 560	244 346	244 441	246 227
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		231 519	241 420	216 826	218 064	235 253	235 253	235 253	218 924	215 311	213 131
Reserves	4	24 676	27 728	28 346	24 518	28 307	28 307	28 307	25 423	29 129	33 096
TOTAL COMMUNITY WEALTH/EQUITY	5	256 195	269 148	245 172	242 582	263 560	263 560	263 560	244 346	244 441	246 227

DC4 Garden Route - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue		190 486	154 746	208 325	211 462	214 495	214 495	214 495	228 842	249 828	266 866
Government - operating	1	159 793	147 547	153 325	158 885	172 435	172 435	172 435	165 426	169 159	176 008
Government - capital	1	544	-	-	-	-	-	-	-	-	-
Interest		11 899	14 103	12 930	15 715	15 715	15 715	15 715	16 893	18 076	19 341
Dividends									-	-	-
Payments											
Suppliers and employees		(312 048)	(322 716)	(355 470)	(382 965)	(388 852)	(388 852)	(388 852)	(405 654)	(431 244)	(456 688)
Finance charges		(200)	(8)	-	-	-	-	-	-	-	-
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		50 474	(6 329)	19 110	3 097	13 793	13 793	13 793	5 507	5 819	5 527
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1	-	-	3 156	3 156	3 156	3 156	3 652	4 000	4 970
Decrease (increase) in non-current debtors		(29)	-	-	-	-	-	-	3 636	1 901	1 958
Decrease (increase) other non-current receivables		(3 491)	(169)	-	(1 791)	(1 791)	(1 791)	(1 791)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(1 959)	(6 181)	(4 677)	(9 303)	(10 623)	(10 623)	(10 623)	(4 923)	(5 300)	(5 660)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 478)	(6 350)	(4 677)	(7 938)	(9 258)	(9 258)	(9 258)	2 366	601	1 268
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(682)	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(682)	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		44 314	(12 678)	14 434	(4 841)	4 535	4 535	4 535	7 872	6 420	6 795
Cash/cash equivalents at the year begin:	2	111 083	155 397	155 334	169 768	169 768	169 768	169 768	169 768	177 640	184 060
Cash/cash equivalents at the year end:	2	155 397	142 719	169 768	164 927	174 303	174 303	174 303	177 640	184 060	190 855

DC4 Garden Route - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available											
Cash/cash equivalents at the year end	1	155 397	142 719	169 768	164 927	174 303	174 303	174 303	177 640	184 060	190 855
Other current investments > 90 days		-	0	-	-	-	-	-	-	-	-
Non current assets - Investments	1	26	26	26	26	26	26	26	26	26	26
Cash and investments available:		155 423	142 745	169 794	164 953	174 329	174 329	174 329	177 666	184 086	190 881
Application of cash and investments											
Unspent conditional transfers		17 489	4 535	4 535	5 969	20 020	20 020	20 020	5 835	5 835	5 835
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(55 898)	(1 831)	(20 934)	(29 388)	(27 367)	(27 367)	(27 367)	(22 543)	(21 580)	(20 467)
Other provisions						29 692	29 692	29 692	30 281	31 771	31 771
Long term investments committed	4	-	-	-	-	-	-	-	26	26	26
Reserves to be backed by cash/investments	5				24 518	28 307	28 307	28 307	55 704	60 900	64 866
Total Application of cash and investments:		(38 409)	2 704	(16 399)	1 099	50 653	50 653	50 653	69 302	76 952	82 031
Surplus(shortfall)		193 832	140 041	186 192	163 854	123 676	123 676	123 676	108 364	107 134	108 850

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Budget assumptions

The municipality implemented the following in the compilation of the annual budget in collaboration with circular 93 and 94, issued by National Treasury and circular 38 issued by Provincial Treasury.

The salary related budget was increased with an increment of 7% for the 2019/20 MTREF period.

The percentage increases used for the 2019/20 and outer years for other expenditure budget items were between 0-6%.

Subsistence and travel was cut by 50% of the adjustment budget amount with 0% increase.

Contracted services were cut with R4m for year 3.

Refer to section 3 and 4 for detail of budget assumptions for operating revenue, operating expenditure and capital budget.

Section 6 – Budget Funding

The draft budget is funded with realistically anticipated income.

Section 7 – Expenditure on allocations and grant programmes

All grant allocations as promulgated in the Division of Revenue Bill, 2019, National – and Provincial gazettes was included in the budget for the MTREF period 2019/20 -2021/22.

Section 8 – Grants made by the municipality

The municipality (due to its financial position) made no grants.

Section 9 – Councillor Allowances and employee benefits

The remuneration of councillors was done in accordance with the gazetted limits and provisions have been set out in the Remuneration of Public Office Bearers, Act 20 of 1998. The councillors are remunerated on a Grade 5 municipality. Refer to previous section in report on employee related costs.

Section 10 – Service delivery and budget implementation plan

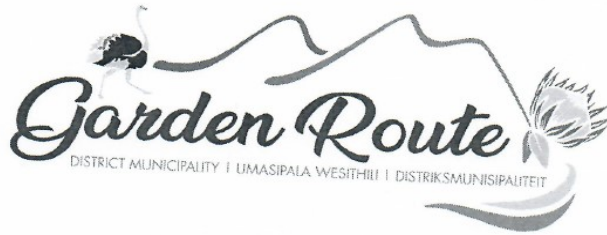
The draft service delivery plan are drawn up and will be submitted to council by the performance management unit.

Section 11 – Capital expenditure

Capital projects as per capital list in previous section.

40Section 12- Municipal Manager's Quality Certificate

NAVRAE:
ENQUIRIES: JW De Jager
KONTAKNR
CONTACT NO 044 803 1449
VERW:
REF: 6/18/7/2019-2020
KANTOOR:
OFFICES: George
DATUM
DATE 19 March 2019



QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Draft Annual Budget 2019/2020 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name MONDE STRATU

Accounting Officer of **GARDEN ROUTE DISTICT MUNICIPALITY (DC4)**.

Signature 

Date 19/3/2019

SUPPORTING BUDGET TABLES

DC4 Garden Route - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6										
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
WCFMCG + Integrated Transport Planning											
Other Revenue		-	5 933	4 074							
Roads Agency Function		145 199	144 498	165 000	145 000	162 000	162 000	162 000	160 000	160 000	171 200
Resorts		6 197	6 919	6 713	7 814	7 814	7 814	7 814	8 400	8 988	9 617
Health / Fire Levy		-	4 291	5 513	3 447	12 524	12 524	12 524	8 262	9 650	10 325
Contributions Municipalities and products		632	7	1 826	6 538	738	738	738	6 594	849	909
Sundry Income		6 092	222	5 369	5 112	612	612	612	655	700	741
Public Contributions and Donated PPE		574	-	17	-	-	-	-	-	-	-
Landfill site		-	-	1 528	19 928	-	-	-	15 471	39 845	42 634
Task Contributions: Municipalities		-	5	446	473	473	473	473	508	544	582
Seta: Reimbursements		-	-	880	933	198	198	198	213	228	244
Greenest Municipality Awards	3	130	130	138	146	0	0	0	-	-	-
Total 'Other' Revenue	1	158 825	162 005	191 504	189 390	184 358	184 358	184 358	200 103	220 803	236 252

DC4 Garden Route - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Corporate Services	Vote 4 - Planning and Development	Vote 5 - Public Safety	Vote 6 - Health	Vote 7 - Community and Social Services	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads Transport	Vote 11 - Waste Water Management	Vote 12 - Water	Vote 13 - Environment Protection	Vote 14 - Roads Agency Function	Vote 15 - Electricity	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 780	-	-	-	-	-	-	6	-	-	-	-	-	-	-	3 787
Interest earned - external investments		16 893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 893
Interest earned - outstanding debtors		964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	964
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	352	-	-	352
Agency services		24 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24 600
Other revenue		9 981	-	213	-	-	238	-	8 400	21 271	-	-	-	-	160 000	-	200 103
Transfers and subsidies		165 426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165 426
Gains on disposal of PPE		3 652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 652
Total Revenue (excluding capital transfers and contributions)		225 296	-	213	-	-	238	-	8 406	21 271	-	-	-	352	160 000	-	415 777
Expenditure By Type																	
Employee related costs		23 681	17 624	25 623	14 857	23 244	30 176	-	8 363	2 090	-	-	-	2 522	-	-	148 180
Remuneration of councillors		10 226	-	2 602	-	-	-	-	-	-	-	-	-	-	-	-	12 828
Debt impairment		1 721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 721
Depreciation & asset impairment		565	192	998	277	977	192	-	222	53	-	-	-	-	-	-	3 477
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		239	9	151	103	636	82	-	115	25	-	-	-	57	-	-	1 418
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		10 252	6 291	13 324	7 481	10 691	5 061	-	4 794	20 144	3 468	10	-	1 712	160 000	-	243 229
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		46 684	24 116	42 697	22 718	35 548	35 511	-	13 495	22 312	3 468	10	-	4 292	160 000	-	410 852
Surplus/(Deficit)		178 613	(24 116)	(42 485)	(22 718)	(35 548)	(35 273)	-	(5 089)	(1 041)	(3 468)	(10)	-	(3 939)	-	-	4 925
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	-
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)																	-
Surplus/(Deficit) after capital transfers & contributions		178 613	(24 116)	(42 485)	(22 718)	(35 548)	(35 273)	-	(5 089)	(1 041)	(3 468)	(10)	-	(3 939)	-	-	4 925

DC4 Garden Route - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Call investment deposits											
Call deposits											
Other current investments											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		3 415	5 488								
Less: Provision for debt impairment											
Total Consumer debtors	2	3 415	5 488	-	-	-	-	-	-	-	-
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	140 978	143 928	344 280	353 583	364 207	364 207	364 207	349 203	354 503	360 163
Leases recognised as PPE											
Less: Accumulated depreciation				198 134	201 405	204 467	204 467	204 467	201 610	205 317	209 283
Total Property, plant and equipment (PPE)	2	140 978	143 928	146 146	152 178	159 740	159 740	159 740	147 592	149 186	150 879
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities						857	857	857	883	909	937
Total Current liabilities - Borrowing		-	-	-	-	857	857	857	883	909	937
Trade and other payables											
Trade Payables	5	12 654	11 216	40 043	40 043	51 823	51 823	51 823	42 847	45 846	49 055
Other creditors											
Unspent conditional transfers		17 489	4 535	4 535	5 969	20 020	20 020	20 020	5 835	5 835	5 835
VAT											
Total Trade and other payables	2	30 143	15 751	44 578	46 012	71 843	71 843	71 843	48 681	51 681	54 890
Non current liabilities - Borrowing											
Borrowing	4					591	591	591	609	627	646
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	591	591	591	609	627	646
Provisions - non-current											
Retirement benefits		139 752	139 882	153 943	163 153	137 396	137 396	137 396	158 562	163 319	168 218
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		139 752	139 882	153 943	163 153	137 396	137 396	137 396	158 562	163 319	168 218
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		203 597	228 467	214 361	219 042	236 232	236 232	236 232	219 042	218 924	215 311
GRAP adjustments											
Restated balance		203 597	228 467	214 361	219 042	236 232	236 232	236 232	219 042	218 924	215 311
Surplus/(Deficit)		26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Appropriations to Reserves									(3 477)	(3 707)	(3 966)
Transfers from Reserves											
Depreciation offsets											
Other adjustments					(3 256)	(5 221)	(5 221)	(5 221)	(1 567)	(5 208)	(3 878)
Accumulated Surplus/(Deficit)	1	230 405	239 459	219 042	218 064	235 253	235 253	235 253	218 924	215 311	213 131
Reserves											
Housing Development Fund											
Capital replacement		24 676	27 728	28 346	24 518	28 307	28 307	28 307	25 423	29 129	33 096
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	24 676	27 728	28 346	24 518	28 307	28 307	28 307	25 423	29 129	33 096
TOTAL COMMUNITY WEALTH/EQUITY	2	255 081	267 187	247 388	242 582	263 560	263 560	263 560	244 346	244 441	246 227

DC4 Garden Route - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
				R thousand								
Environmental Management and Public Safety	Promoting sustainable environmental management and public safety			158 845	–	2 263	26 061	333	333	21 824	40 218	43 034
Healthy and Socially Stable Communities	Creating healthy and socially stable communities			364	3 520	6 921	8 041	8 041	8 041	8 644	9 248	9 867
A Skilled Workforce and Communities	Building a capitalised work force and communities			6 573	1 136	880	933	198	198	213	228	244
Bulk Infrastructure Coordination	Conducting regional bulk infrastructure planning and implement projects, roads maintenance and public transport, manage and develop council's fixed assets			–	150 288	165 000	145 000	162 000	162 000	160 000	160 000	171 200
Financial Viability	Ensuring financial viability of the Eden District Municipality			182 208	–	–	–	–	–	–	–	–
Good Governance	Promoting good governance			10	184 738	209 035	210 080	230 623	230 623	225 296	232 399	243 915
An Inclusive District Economy	Growing the district economy					–	–	–	–	–	–	–
										–	–	–
										–	–	–
										–	–	–
										–	–	–
										–	–	–
										–	–	–
										–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	348 000	339 662	334 100	390 115	401 196	401 196	415 777	442 094	468 289

DC4 Garden Route - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Environmental Management and Public Safety	Promoting sustainable environmental management and public safety	SG4		183 585	30 499	41 292	64 144		-	62 152	78 511	82 935
Healthy and Socially Stable Communities	Creating healthy and socially stable communities	SG1		33 530	32 727	45 045	42 951		-	47 456	49 827	52 876
A Skilled Workforce and Communities	Building a capacitated workforce and communities	SG2		27 832	9 659	15 624	13 875		-	15 556	16 495	17 334
Bulk Infrastructure Co-ordination	Conducting regional bulk infrastructure planning and implement projects, roads and services	SG3		9 601	162 050	173 214	155 372		-	170 302	170 378	182 075
Financial Viability	Ensuring financial viability of the Eden District Municipality	SG6		19 728	19 128	20 347	19 830		-	24 116	25 769	26 437
Good Governance	Promoting good governance	SG5		37 865	68 490	74 429	80 086		-	77 737	82 688	87 541
An Inclusive District Economy	Growing the district economy	SG7		7 936	4 176	9 469	11 579		-	13 534	13 124	13 426
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
				-	-	-	-		-	-	-	-
Allocations to other priorities												
Total Expenditure			1	320 077	326 729	379 419	387 838	-	-	410 852	436 792	462 624

DC4 Garden Route - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Healthy and Socially Stable Communities	Creating healthy and socially stable communities	SG1					2 043		-	800	-	-
A Skilled Workforce and Communities	Building a capacitated workforce and communities	SG2					40		-	20	10	-
Bulk Infrastructure Co-ordination	Conducting regional bulk infrastructure planning and implement projects, roads	SG3					-		-	-	-	-
Environmental Management and Public Safety	Promoting sustainable environmental management and public safety	SG4					5 820		-	2 550	2 300	3 230
Good Governance	Promoting good governance	SG5					1 358		-	1 553	2 990	2 430
Financial Viability	Ensuring financial viability of the Eden District Municipality	SG6					42		-	-	-	-
An Inclusive District Economy	Growing the district economy	SG7					-		-	-	-	-
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	9 303	-	-	4 923	5 300	5 660

DC4 Garden Route - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex.cl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	2,1%	2,1%	2,1%	2,4%	2,2%	2,0%
Liquidity											
Current Ratio	Current assets/current liabilities	2,9	3,7	2,5	2,4	1,9	1,9	1,9	2,3	2,3	2,3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,9	3,7	2,5	2,4	1,9	1,9	1,9	2,3	2,3	2,3
Liquidity Ratio	Monetary Assets/Current Liabilities	2,7	3,2	2,3	2,2	1,7	1,7	1,7	2,2	2,2	2,2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19,2%	5,6%	17,0%	18,8%	20,2%	20,2%	20,2%	16,6%	16,1%	15,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		8,1%	7,9%	23,6%	24,3%	29,7%	29,7%	29,7%	24,1%	24,9%	25,7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	47,9%	50,9%	33,5%	34,0%	34,9%	34,9%	34,9%	35,6%	35,9%	36,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32,8%	35,2%	36,3%	37,2%	38,2%	38,2%		38,7%	39,0%	39,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	1,4%	1,3%	1,2%	1,2%		0,9%	1,0%	0,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1,0%	0,9%	0,8%	0,8%	0,8%	0,8%	0,8%	0,8%	0,8%	0,8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13,3	14,9	14,2	14,7	14,7	14,7	13,6	13,8	14,1	15,1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	691,3%	2909,4%	154,2%	432,9%	513,7%	513,7%	513,7%	148,8%	145,0%	143,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7,4	6,6	8,2	7,1	7,5	7,5	7,5	7,3	6,9	6,8

DC4 Garden Route Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
			Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	1	155 397	142 719	169 768	164 927	174 303	174 303	174 303	177 640	184 060	190 855
Cash + investments at the yr end less applications - R'000	18(1)b	2	193 832	140 041	186 192	163 854	123 676	123 676	123 676	108 364	107 134	108 850
Cash year end/monthly employee/supplier payments	18(1)b	3	7,4	6,6	8,2	7,1	7,5	7,5	7,5	7,3	6,9	6,8
Surplus/(Deficit) excluding depreciation offsets - R'000	18(1)	4	26 808	10 992	4 681	2 278	4 242	4 242	4 242	4 925	5 303	5 665
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	107,7%	86,3%	98,5%	99,6%	101,9%	101,9%	101,9%	99,6%	99,6%	99,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	8	97,1%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	113,3%	(71,4%)	117,6%	67,9%	0,0%	0,0%	(71,5%)	4,2%	4,3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100,0%)	0,0%	3,0%	0,0%	0,0%	0,0%	3,0%	3,0%	3,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	3,6%	3,4%	3,1%	3,1%	2,5%	2,7%	2,8%	2,8%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	10,1%	0,0%	0,0%	0,0%	0,0%	30,5%	29,2%	18,6%

DC4 Garden Route - Supporting Table SA16 Investment particulars by maturity

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

DC4 Garden Route - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		142 087	146 708	151 805	157 166	157 166	157 166	163 868	168 259	175 108
Local Government Equitable Share		138 902	142 094	146 055	151 237	151 237	151 237	157 370	162 442	167 894
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
EPWP Incentive		1 005	1 000	1 280	1 021	1 021	1 021	1 629	-	-
NT - Rural Roads Asset Management System			2 364	2 420	2 425	2 425	2 425	2 569	2 717	2 866
Fire Service Capacity Building Grant				800	1 483	1 483	1 483			1 025
PT - Safety Plan Implementation (WOSA)						-		1 300	2 100	2 323
Provincial Government:		-	-	3 520	1 540	14 810	14 810	1 559	900	900
PT - Integrated Transport Plan				900	900	1 800	1 800	900	900	900
PT - WC Support Grant				620	280	1 450	1 450	280		
PT - Disaster Management Grant				2 000		10 000	10 000			
PT - WC Support Grant					360			379		
PT - Safety Plan Implementation (WOSA)						1 200	1 200			
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	142 087	146 708	155 325	158 706	171 976	171 976	165 427	169 159	176 008
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		142 087	146 708	155 325	158 706	171 976	171 976	165 427	169 159	176 008

DC4 Garden Route - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		142 087	146 708	151 805	157 166	157 166	157 166	163 868	168 259	175 108
Local Government Equitable Share		138 902	142 094	146 055	151 237	151 237	151 237	157 370	162 442	167 894
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
EPWP Incentive		1 005	1 000	1 280	1 021	1 021	1 021	1 629	-	-
NT - Rural Roads Asset Management Systems			2 364	2 420	2 425	2 425	2 425	2 569	2 717	2 866
Fire Service Capacity Building Grant				800	1 483	1 483	1 483	-	-	1 025
PT - Safety Plan Implementation (WOSA)						-		1 300	2 100	2 323
Provincial Government:		-	-	3 520	1 540	13 910	13 910	1 559	900	900
PT - Integrated Transport Plan				900	900	900	900	900	900	900
PT - WC Support Grant				620	280	1 450	1 450	280	-	-
PT - Disaster Management Grant				2 000	-	10 000	10 000	-	-	-
PT - WC Support Grant					360	360	360	379	-	-
PT - Safety Plan Implementation (WOSA)						1 200	1 200	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants		142 087	146 708	155 325	158 706	171 076	171 076	165 427	169 159	176 008
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		142 087	146 708	155 325	158 706	171 076	171 076	165 427	169 159	176 008

DC4 Garden Route - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		160 317	146 708	151 805	157 166	157 166	157 166	162 568	166 159	171 760
Conditions met - transferred to revenue		160 317	146 708	151 805	157 166	157 166	157 166	162 568	166 159	171 760
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts				1 520	1 540	14 810	14 810	2 859	3 000	4 248
Conditions met - transferred to revenue		-	-	1 520	1 540	14 810	14 810	2 859	3 000	4 248
Conditions still to be met - transferred to liabilities										
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										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		160 317	146 708	153 325	158 706	171 976	171 976	165 427	169 159	176 008
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
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										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		160 317	146 708	153 325	158 706	171 976	171 976	165 427	169 159	176 008

DC4 Garden Route - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
	Basic Salaries and Wages		5 478	7 655	6 908	8 947	7 481	7 481	10 864	11 624	12 438
	Pension and UIF Contributions		133	263	261	247	2 408	2 408	232	249	266
	Medical Aid Contributions		260	-	142	52	122	122	75	80	86
	Motor Vehicle Allowance		1 520	1 022	2 312	1 020	1 696	1 696	199	213	228
	Cellphone Allowance		311	-	325	664	1 125	1 125	496	530	567
	Housing Allowances				367	642	1 046	1 046	434	464	497
	Other benefits and allowances			480	500		-	-	528	565	605
	Sub Total - Councillors		7 702	9 421	10 815	11 572	13 877	13 877	12 828	13 726	14 686
	% increase	4		22,3%	14,8%	7,0%	19,9%	-	(7,6%)	7,0%	7,0%
Senior Managers of the Municipality											
	Basic Salaries and Wages	2	4 088	3 716	4 014	5 277	4 442	4 442	4 838	5 177	5 539
	Pension and UIF Contributions		758	687	551	359	161	161	150	161	172
	Medical Aid Contributions		-	63	139	161	124	124	98	105	112
	Overtime		-	-	-	-	-	-	-	-	-
	Performance Bonus		419	554	554	777	838	838	901	964	1 031
	Motor Vehicle Allowance	3	733	507	628	772	805	805	816	873	934
	Cellphone Allowance	3	39	33	59	83	111	111	133	142	152
	Housing Allowances	3	90	84	90	285	194	194	-	-	-
	Other benefits and allowances	3		200	-	100	(211)	(211)	11	12	12
	Payments in lieu of leave		150	62	70	77	-	-	-	-	-
	Long service awards										
	Post-retirement benefit obligations	6									
	Sub Total - Senior Managers of Municipality		6 277	5 906	6 104	7 890	6 464	6 464	6 947	7 433	7 954
	% increase	4		(5,9%)	3,4%	29,3%	(18,1%)	-	7,5%	7,0%	7,0%
Other Municipal Staff											
	Basic Salaries and Wages		61 288	62 509	71 440	79 891	86 899	86 899	78 102	83 849	89 718
	Pension and UIF Contributions		9 952	13 199	15 225	10 474	13 210	13 210	14 651	15 676	16 774
	Medical Aid Contributions		8 316	9 348	10 067	9 132	10 314	10 314	7 061	7 555	8 084
	Overtime		1 391	2 627	2 590	2 985	3 045	3 045	3 540	3 788	4 053
	Performance Bonus										
	Motor Vehicle Allowance	3	6 441	6 720	4 940	6 539	6 906	6 906	6 096	6 522	6 979
	Cellphone Allowance	3	-	-	115	174	198	198	66	71	76
	Housing Allowances	3	708	719	879	1 397	1 311	1 311	1 307	1 399	1 497
	Other benefits and allowances	3	3 558	2 321	3 557	3 424	2 641	2 641	18 038	19 301	20 652
	Payments in lieu of leave		2 638	652	5 265	6 064	6 064	6 064	-	-	-
	Long service awards		901	1 125	525						
	Post-retirement benefit obligations	6	4 913	4 903	8 043	5 698	2 866	2 866	12 371	13 237	14 164
	Sub Total - Other Municipal Staff		100 105	104 123	122 646	125 779	133 454	133 454	141 233	151 398	161 996
	% increase	4		4,0%	17,8%	2,6%	6,1%	-	5,8%	7,2%	7,0%
Total Parent Municipality			114 084	119 450	139 566	145 242	153 795	153 795	161 008	172 557	184 636

DC4 Garden Route - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
		No.	1.				2
Rand per annum							
Councillors	3						
Speaker	4						-
Chief Whip							-
Executive Mayor							-
Deputy Executive Mayor							-
Executive Committee							-
Total for all other councillors							-
Total Councillors	8	-	-	-	-		-
Senior Managers of the Municipality	5						
Municipal Manager (MM)							-
Chief Finance Officer							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<i>List of each official with packages >= senior manager</i>							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Senior Managers of the Municipality	8,10	-	-	-	-		-
A Heading for Each Entity	6,7						
List each member of board by designation							
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total for municipal entities	8,10	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	-	-	-		-

DC4 Garden Route - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4									
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	5	5	1	5	5	1	5	5	1
Other Managers	7	21	19	1	21	19	1	21	19	1
Professionals		34	30	-	34	30	-	34	30	-
<i>Finance</i>		14	11	-	14	11	-	14	11	-
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>		1	1	-	1	1	-	1	1	-
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		19	18	-	19	18	-	19	18	-
Technicians		126	116	1	126	116	1	126	116	1
<i>Finance</i>		9	9	-	9	9	-	9	9	-
<i>Spatial/town planning</i>										
<i>Information Technology</i>		8	8	-	8	8	-	8	8	-
<i>Roads</i>		51	46	-	51	46	-	51	46	-
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		58	53	1	58	53	1	58	53	1
Clerks (Clerical and administrative)		55	47	19	55	47	19	55	47	19
Service and sales workers		68	59	14	68	59	14	68	59	14
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		64	54	29	64	54	29	64	54	29
Elementary Occupations		232	225	127	232	225	127	232	225	127
TOTAL PERSONNEL NUMBERS	9	605	555	192	605	555	192	605	555	192
% increase										
Total municipal employees headcount	6, 10	605	555	192	605	555	192	605	555	192
Finance personnel headcount	8, 10	40	34	4	40	34	4	40	34	4
Human Resources personnel headcount	8, 10	17	16	2	17	16	2	17	16	2

DC4 Garden Route - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		316	316	316	316	316	316	316	316	316	316	316	316	316	3 787	4 052	4 270
Interest earned - external investments		273	273	2 997	1 635	273	273	4 359	273	1 635	273	273	4 359	16 893	18 076	19 341	
Interest earned - outstanding debtors		80	80	80	80	80	80	80	80	80	80	80	80	964	1 031	1 104	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		29	29	29	29	29	29	29	29	29	29	29	29	352	374	400	
Agency services		1 600	1 600	1 600	1 600	1 600	1 600	2 500	2 500	2 500	2 500	2 500	2 500	24 600	24 600	25 944	
Transfers and subsidies		62 948	4 650	-	-	1 193	63 848	-	1 313	-	31 474	-	-	165 426	169 159	176 008	
Other revenue		671	671	1 021	671	3 191	1 990	5 946	9 469	5 069	3 249	3 356	164 797	200 103	220 803	236 252	
Gains on disposal of PPE		-	-	-	-	-	-	-	3 652	-	-	-	-	3 652	4 000	4 970	
Total Revenue (excluding capital transfers and contributions)		65 917	7 619	6 043	4 331	6 682	68 136	13 230	17 633	9 629	37 922	6 554	172 081	415 777	442 094	468 289	
Expenditure By Type																	
Employee related costs		11 606	11 606	11 606	11 606	20 518	11 606	11 606	11 606	11 606	11 606	11 606	11 606	148 180	158 832	169 950	
Remuneration of councillors		1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	12 828	13 726	14 686	
Debt impairment		143	143	143	143	143	143	143	143	143	143	143	143	1 721	1 841	1 970	
Depreciation & asset impairment		290	290	290	290	290	290	290	290	290	290	290	290	3 477	3 707	3 966	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		118	118	118	118	118	118	118	118	118	118	118	118	1 418	1 517	1 623	
Contracted services		4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	52 861	67 978	68 785	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	162 531	190 368	189 192	201 643	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		20 162	20 162	20 162	20 162	29 074	20 162	20 162	20 162	20 162	20 162	20 162	180 162	410 852	436 792	462 624	
Surplus/(Deficit)		45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665	

DC4 Garden Route - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote																
Vote 1 - Executive and Council		65 447	7 149	5 573	3 861	5 792	66 407	9 235	8 365	6 161	34 873	3 399	9 033	225 296	232 399	243 915
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	106	-	-	-	106	-	213	228	244
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		20	20	20	20	20	20	20	20	20	20	20	20	238	255	273
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		421	421	421	421	840	1 680	1 260	840	840	421	421	421	8 406	8 994	9 624
Vote 9 - Waste Management		-	-	-	-	-	-	2 579	8 379	2 579	2 579	2 579	2 579	21 271	39 845	42 634
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		29	29	29	29	29	29	29	29	29	29	29	29	352	374	400
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	160 000	160 000	160 000	171 200
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		65 917	7 619	6 043	4 331	6 682	68 136	13 230	17 633	9 629	37 922	6 554	172 081	415 777	442 094	468 289
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3 826	3 826	3 826	3 826	4 596	3 826	3 826	3 826	3 826	3 826	3 826	3 826	46 684	49 651	52 787
Vote 2 - Budget and Treasury Office		1 922	1 922	1 922	1 922	2 978	1 922	1 922	1 922	1 922	1 922	1 922	1 922	24 116	25 769	26 437
Vote 3 - Corporate Services		3 378	3 378	3 378	3 378	5 539	3 378	3 378	3 378	3 378	3 378	3 378	3 378	42 697	45 363	47 698
Vote 4 - Planning and Development		1 820	1 820	1 820	1 820	2 702	1 820	1 820	1 820	1 820	1 820	1 820	1 820	22 718	22 389	23 059
Vote 5 - Public Safety		2 871	2 871	2 871	2 871	3 966	2 871	2 871	2 871	2 871	2 871	2 871	2 871	35 548	37 868	39 529
Vote 6 - Health		2 772	2 772	2 772	2 772	5 018	2 772	2 772	2 772	2 772	2 772	2 772	2 772	35 511	37 103	39 646
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		1 087	1 087	1 087	1 087	1 543	1 087	1 087	1 087	1 087	1 087	1 087	1 087	13 495	14 379	14 981
Vote 9 - Waste Management		1 850	1 850	1 850	1 850	1 967	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 312	36 074	38 600
Vote 10 - Roads Transport		289	289	289	289	289	289	289	289	289	289	289	289	3 468	3 617	3 870
Vote 11 - Waste Water Management		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		347	347	347	347	475	347	347	347	347	347	347	347	4 292	4 568	4 806
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	160 000	160 000	160 000	171 200
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		20 162	20 162	20 162	20 162	29 074	20 162	20 162	20 162	20 162	20 162	20 162	180 162	410 852	436 792	462 624
Surplus/(Deficit) before assoc.																
		45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665

DC4 Garden Route - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year H1 2020/21	Budget Year H2 2021/22
Revenue - Functional																
Governance and administration		65 447	7 149	5 573	3 861	5 792	66 407	9 341	8 365	6 161	34 873	3 506	9 033	226 509	232 627	244 168
Executive and council		65 447	7 149	5 573	3 861	5 792	66 407	9 235	8 365	6 161	34 873	3 389	8 525	224 786	231 855	243 333
Finance and administration		-	-	-	-	-	-	106	-	-	-	106	508	721	771	825
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		440	440	440	440	860	1 700	1 280	860	860	440	440	440	8 644	9 249	9 897
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		421	421	421	421	840	1 680	1 280	840	840	421	421	421	8 406	8 994	9 624
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		20	20	20	20	20	20	20	20	20	20	20	20	236	255	273
Economic and environmental services		29	29	29	29	29	29	29	29	29	29	29	160 029	160 352	160 374	171 600
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	180 000	180 000	180 000	171 200
Environmental protection		29	29	29	29	29	29	29	29	29	29	29	29	362	374	400
Trading services		-	-	-	-	-	-	2 579	8 379	2 579	2 579	2 579	2 579	21 271	39 845	42 634
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	2 579	8 379	2 579	2 579	2 579	2 579	21 271	39 845	42 634
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		65 917	7 619	6 043	4 331	6 662	68 136	13 230	17 633	9 629	37 922	6 554	172 081	415 777	442 094	468 289
Expenditure - Functional																
Governance and administration		9 126	9 126	9 126	9 126	13 114	9 126	9 126	9 126	9 126	9 126	9 126	19 932	124 303	131 774	138 472
Executive and council		3 613	3 613	3 613	3 613	4 255	3 613	3 613	3 613	3 613	3 613	3 613	3 229	43 616	45 363	49 529
Finance and administration		5 300	5 300	5 300	5 300	8 517	5 300	5 300	5 300	5 300	5 300	5 300	16 430	78 004	82 516	89 949
Internal audit		213	213	213	213	341	213	213	213	213	213	213	213	2 681	2 862	2 994
Community and public safety		6 730	6 730	6 730	6 730	10 528	6 730	6 730	6 730	6 730	6 730	6 730	6 723	84 548	89 346	94 101
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	10 965	11 894	12 396
Sport and recreation		1 087	1 087	1 087	1 087	1 543	1 087	1 087	1 087	1 087	1 087	1 087	1 087	13 485	14 379	14 961
Public safety		2 871	2 871	2 871	2 871	3 966	2 871	2 871	2 871	2 871	2 871	2 871	(4 186)	26 491	30 331	31 536
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 772	2 772	2 772	2 772	5 018	2 772	2 772	2 772	2 772	2 772	2 772	(1 133)	31 606	32 943	35 214
Economic and environmental services		2 456	2 456	2 456	2 456	3 466	2 456	2 456	2 456	2 456	2 456	2 456	148 496	176 518	176 949	188 844
Planning and development		1 820	1 820	1 820	1 820	2 702	1 820	1 820	1 820	1 820	1 820	1 820	(12 140)	8 739	8 754	8 967
Road transport		289	289	289	289	289	289	289	289	289	289	289	150 289	153 466	153 617	175 070
Environmental protection		347	347	347	347	475	347	347	347	347	347	347	347	4 292	4 566	4 805
Trading services		1 850	1 850	1 850	1 850	1 967	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 322	36 085	38 611
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 850	1 850	1 850	1 850	1 967	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 312	36 074	38 600
Other		-	-	-	-	-	-	-	-	-	-	-	3 160	3 160	2 638	2 596
Total Expenditure - Functional		20 162	20 162	20 162	20 162	29 074	20 162	20 162	20 162	20 162	20 162	20 162	180 162	410 882	436 792	462 624
Surplus/(Deficit) before assoc.		45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	45 756	(12 543)	(14 119)	(15 831)	(22 392)	47 975	(6 932)	(2 529)	(10 532)	17 760	(13 608)	(8 081)	4 925	5 303	5 665

DC4 Garden Route - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	825	500
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	1 503	1 503	2 165	1 830	
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	1 000	200	100	100	100	100	150	100	150	2 000	1 800	2 000	
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	1 000	200	100	100	100	100	150	100	1 653	3 503	4 790	4 330	
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	70	70	10	100	
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	50	70	80	20	-	-	-	150	-	20	10	400	500	1 230	
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	300	300	-	-	
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	200	300	-	-	-	-	-	-	-	-	500	-	-	
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	150	150	-	-	
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	50	270	380	20	-	-	-	150	-	20	530	1 420	510	1 330	
Total Capital Expenditure	2	-	50	270	1 380	220	100	100	100	250	150	120	2 183	4 923	5 300	5 660	

DC4 Garden Route - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1	-	-	-	-	-	-	-	-	-	-	-	1 573	1 573	3 000	2 430
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	825	500
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	1 573	1 573	2 175	1 930
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	50	270	1 380	220	100	100	100	250	150	120	460	3 200	2 300	3 230
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	200	300	-	-	-	-	-	-	-	-	-	500	-
Public safety		-	50	70	1 080	220	100	100	100	250	150	120	160	2 400	2 300	3 230
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	300	300	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	150	150	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	150	150	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	-	50	270	1 380	220	100	100	100	250	150	120	2 183	4 923	5 300	5 660
Funded by:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	50	270	1 380	220	100	100	100	250	150	120	2 183	4 923	5 300	5 660
Total Capital Funding		-	50	270	1 380	220	100	100	100	250	150	120	2 183	4 923	5 300	5 660

DC4 Garden Route - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	316	316	316	316	316	316	316	316	316	316	316	316	3 787	4 052	4 270
Interest earned - external investments	273	273	2 997	1 635	273	273	4 359	273	1 635	273	273	4 359	16 893	18 076	19 341
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	29	29	29	29	29	29	29	29	29	29	29	29	352	374	400
Agency services	1 600	1 600	1 600	1 600	1 600	1 600	2 500	2 500	2 500	2 500	2 500	2 500	24 600	24 600	25 944
Transfer receipts - operational	-	-	-	-	-	-	-	-	-	-	-	-	165 426	165 426	169 159
Other revenue	671	671	1 021	671	3 191	1 990	5 946	9 469	5 069	3 249	3 356	164 797	200 103	220 803	236 252
Cash Receipts by Source	2 889	2 889	5 963	4 251	5 409	4 208	13 149	12 587	9 549	6 367	6 474	337 427	411 161	437 063	462 215
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3 652	-	-	-	-	3 652	4 000	4 970
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	3 636	3 636	1 901	1 958
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	2 889	2 889	5 963	4 251	5 409	4 208	13 149	16 239	9 549	6 367	6 474	341 063	418 449	442 964	469 143
Cash Payments by Type															
Employee related costs	11 606	11 606	11 606	11 606	20 518	11 606	11 606	11 606	11 606	11 606	11 606	11 606	148 180	158 832	169 950
Remuneration of councillors	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	12 828	13 726	14 686
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	118	118	118	118	118	118	118	118	118	118	118	118	1 418	1 517	1 623
Contracted services	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	52 861	67 978	68 785
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	2 531	162 531	190 368	189 192	201 643
Cash Payments by Type	19 728	19 728	19 728	19 728	28 641	19 728	19 728	19 728	19 728	19 728	19 728	179 728	405 654	431 244	456 688
Other Cash Flows/Payments by Type															
Capital assets	-	50	270	1 380	220	100	100	100	250	150	120	2 183	4 923	5 300	5 660
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	19 728	19 778	19 998	21 108	28 861	19 828	19 828	19 828	19 978	19 878	19 848	181 911	410 577	436 544	462 348
NET INCREASE/(DECREASE) IN CASH HELD	(16 840)	(16 890)	(14 036)	(16 858)	(23 453)	(15 620)	(6 679)	(3 589)	(10 429)	(13 511)	(13 375)	159 152	7 872	6 420	6 795
Cash/cash equivalents at the monthly year begin:	169 768	152 928	136 038	122 003	105 145	81 692	66 072	59 393	55 803	45 374	31 863	18 488	169 768	177 640	184 060
Cash/cash equivalents at the monthly year end:	152 928	136 038	122 003	105 145	81 692	66 072	59 393	55 803	45 374	31 863	18 488	177 640	177 640	184 060	190 855

DC4 Garden Route - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

DC4 Garden Route - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	825	500				
Vote 2 - Budget and Treasury Office		-	-	-				
Vote 3 - Corporate Services		1 573	2 175	1 930				
Vote 4 - Planning and Development		-	-	-				
Vote 5 - Public Safety		2 400	2 300	3 230				
Vote 6 - Health		300	-	-				
Vote 7 - Community and Social Services		-	-	-				
Vote 8 - Sport and Recreation		500	-	-				
Vote 9 - Waste Management		-	-	-				
Vote 10 - Roads Transport		-	-	-				
Vote 11 - Waste Water Management		-	-	-				
Vote 12 - Water		-	-	-				
Vote 13 - Environment Protection		150	-	-				
Vote 14 - Roads Agency Function		-	-	-				
Vote 15 - Electricity		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		4 923	5 300	5 660	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Budget and Treasury Office								
Vote 3 - Corporate Services								
Vote 4 - Planning and Development								
Vote 5 - Public Safety								
Vote 6 - Health								
Vote 7 - Community and Social Services								
Vote 8 - Sport and Recreation								
Vote 9 - Waste Management								
Vote 10 - Roads Transport								
Vote 11 - Waste Water Management								
Vote 12 - Water								
Vote 13 - Environment Protection								
Vote 14 - Roads Agency Function								
Vote 15 - Electricity								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		4 923	5 300	5 660	-	-	-	-

DC4 Garden Route - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	2019/20 Medium Term Revenue & Expenditure Framework				
			Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality:							
<i>List all capital projects grouped by Function</i>							
Vote 1 - Executive and council		Printer HP colour			-	825	500
Vote 2 - Budget and Treasury office					20	10	
Vote 3 Corporate		Evacuation Chair					
Vote 3 Corporate		Steel shelves			50		
Vote 3 Corporate		ICT Hardware			1 503	1 500	1 000
Vote 3 Corporate		Replacing ICT Capital Equipment bey ond economical repairs			-	50	50
Vote 3 Corporate		Insurance claims			-	50	50
Vote 3 Corporate		Laptop			-	200	250
Vote 3 Corporate		Loan Laptop			-	-	100
Vote 3 Corporate		Personal Computers			-	200	250
Vote 3 Corporate		MS Office			-	150	200
Vote 3 Corporate		Printer HP Black\White			-	5	10
Vote 3 Corporate		Printer HP 4 in One			-	5	10
Vote 3 Corporate		Printer HP Colour			-	5	10
Vote 5 - Public Safety		New Fire Station			2 000	-	-
Vote 5 - Public Safety		Water Tankers			-	1 800	2 000
Vote 5 - Public Safety		LDV 1 skid Unit			-	-	700
Vote 5 - Public Safety		Hazmat Rescue			400	500	530
Vote 6 Health		Plett Building			300	-	-
Vote 8 Sport and Recreation		Security Fencing Swartvlei			350	-	-
Vote 8 Sport and Recreation		Security Fencing Victoria bay			150	-	-
Vote 13- Enviromental protection		Home Composting			80	-	-
Vote 13- Enviromental protection		Vermi composting Holders			40	-	-
Vote 13- Enviromental protection		Recy cling Mascot			30	-	-
Parent Capital expenditure					4 923	5 300	5 660
Entities:							
<i>List all capital projects grouped by Entity</i>							
Entity A							
		Water project A					
Entity B							
		Electricity project B					
Entity Capital expenditure					-	-	-
Total Capital expenditure					4 923	5 300	5 660

DC4 Garden Route - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Prior year outcomes		2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality:							
<i>List all operational projects grouped by Function</i>							
	Vote 1 - Executive and Council	Youth Development		450	495	545	
	Vote 1 - Executive and Council	Youth Day		50			
	Vote 1 - Executive and Council	State of District Address		50			
	Vote 1 - Executive and Council	Womans Day		50			
	Vote 1 - Executive and Council	World Aids Day		50			
	Vote 1 - Executive and Council	Mandela Day		50			
	Vote 1 - Executive and Council	Mayoral Golf Day		50			
	Vote 1 - Executive and Council	Golden Games		50			
	Vote 1 - Executive and Council	Christmas Hampers		50			
	Vote 1 - Executive and Council	Donations		200	150		
	Vote 1 - Executive and Council	Grant in Aid		200			
	Vote 1 - Executive and Council	Events		200			
	Vote 1 - Executive and Council	Projects for the Speaker		50			
	Vote 1 - Executive and Council	Projects for the Deputy Mayor		50			
	Vote 1 - Executive and Council	Mayoral Corporate Gifts		30			
	Vote 2 - Budget and Treasury Office	Awareness Campaign		50			
	Vote 3- Corporate	Annual Disposal Project		80			
	Vote 4- Planning and Development	SMME Export Development Programme		180	200		
	Vote 4- Planning and Development	Basic Film Training for Youth					
	Vote 4- Planning and Development	Investment Prospectus					
	Vote 4- Planning and Development	South Cape Economic Partnership		100			
	Vote 4- Planning and Development	LED/SCEP Forum		10			
	Vote 4- Planning and Development	N12 Treasure Route		40			
	Vote 4- Planning and Development	Cater Care Project			300		
	Vote 4- Planning and Development	Kannaland Tourism Strategy		130			
	Vote 4- Planning and Development	Annual Tourism Indaba					
	Vote 4- Planning and Development	World Travel Market Africa		130	300		
	Vote 4- Planning and Development	GR&KK Festival and Events		150			
	Vote 4- Planning and Development	Marketing Collateral (Tourism Marketing Material)		250			
	Vote 4- Planning and Development	LTO Forum Meeting		10			
	Vote 4- Planning and Development	IDP/Budget Road Show		200			
	Vote 4- Planning and Development	IDP/Budget and PMS Forum					
	Vote 4- Planning and Development	Service Delivery weeks		200			
	Vote 9 -Waste Management	Integrated Waste Plan Review		300			
	Vote 9 -Waste Management	Air Quality Renewal Project		70			
	Vote 9 -Waste Management	Waste Minimization			800		
	Parent Operational expenditure		-	3 480	2 245	545	-
Entities:							
<i>List all Operational projects grouped by Entity</i>							
	Entity A						
	Water project A						
	Entity B						
	Electricity project B						
	Entity Operational expenditure		-	-	-	-	-
	Total Operational expenditure		-	3 480	2 245	545	-