

BUDGET STEERCOM

10 DECEMBER 2020

MAYORAL COMMITTEE

10 DECEMBER 2020

DISTRICT COUNCIL

10 DECEMBER 2020

1. SUBJECT: 3RD ADDITIONAL ALLOCATION ADJUSTMENT BUDGET 2020/2021 MTREF (MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK / *VERSLAG: DERDE ADDISIONELE TOEKENNING AANSUIWERINGSBEGROTING 2020/2021 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / ULONGEZELELO LWESITHATHU LOLUNGELELWANISO LOLWABIWO-MALI KA 2020/2021 MTREF(INGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YOKUSEBENZISA INCITHO)*

2. PURPOSE

The report is tabled to council in terms of section 28(2) (Municipal Adjustments Budgets) as required in terms of the Municipal Finance Management Act 56 of 2003.

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

The Executive Mayor must table an adjustment budget to Council for consideration and approval. Additional revenues/allocations received from National and/or Provincial government must be tabled before council at the first Council meeting following the gazette – such allocations (totalling R365,000) is included here.

5. RECOMMENDATIONS

That council take the following resolutions:

(1) That the 3rd adjustments budget (additional allocation) of Garden Route District Municipality for the financial year 2020/2021 as set out in the schedules contained in Section 4 be **approved**:

- i. Table B1 Adjustments Budget Summary;
- ii. Table B2 Adjustments Budget Financial Performance (by standard classification);

- iii. Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - iv. Table B4 Adjustment Budget Financial Performance (revenue by source); and
 - v. Table B5 Adjustment Budget Capital Expenditure (by municipal vote and funding source)
- (2) Council approves the Adjustment Operating Expenditure Budget of R410,004,313
 - (3) Council approves the Adjustment Operating Revenue Budget of R400,944,011
 - (4) Council approves the Adjustment Capital Budget of R8,135,000 (no adjustments)
 - (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2020/21 financial year be compiled and tabled to the Executive Mayor for approval.

AANBEVELING

Dat die raad die volgende resolusies aanvaar:

- (1) Dat die derde Aangepaste Begroting (addisionele toekenning) van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2020/2021 soos vervat in die skedules van Seksie 4 goedgekeur word:
 - i. Tabel B1 Aangepaste Begrotings Opsomming;
 - ii. Tabel B2 Aangepaste Begroting Finansiële Prestasie (volgens standaard klassifikasie);
 - iii. Tabel B3 Aangepaste Begroting Finansiële Prestasie (volgens pos);
 - iv. Tabel B4 Aangepaste Begroting Finansiële Prestasie (volgens finansieringsbron); en
 - v. Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)
- (2) Die Raad die Aangepaste Uitgawe Begroting van R410,004,313 goedkeur.
- (3) Die Raad die Aangepaste Inkomste Begroting van R400,944,011 goedkeur.
- (4) Die Raad die Aangepaste Kapitaal Begroting van R8,135,000 goedkeur.

- (5) Dat die hersiende Dienslewerings- en Begrotings Implementerings Plan vir 2020/2021 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring.

IZINDULULO

Sesokuba iBhunga lithathe ezi ziggibo zilandelayo:

- (1) Sesokuba ulungelelwaniso lwesithathu lolwabiso-mali(izibonelelo ezongezelelweyo) loMasipala Wesithili se Garden Route kunyaka mali ka 2020/2021 njengoko kudandalazisiwe kuluhlu oluqulathwe kuMhlathi 4 luphunyezwe:
 - i. Table B1 Ushwankathelo Lolungelelwaniso Lolwabiwo-Mali;
 - ii. Table B2 Ulungelelwaniwo Lolwabiso-Mali uMsebenzi Wezemali (ngokwesibonelelo esifanelekileyo);
 - iii. Table B3 Ulungelelwaniwo Lolwabiso-Mali uMsebenzi Wezemali (ngokwevoti yomasipala);
 - iv. Table B4 Ulungelelwaniwo Lolwabiso-Mali uMsebenzi Wezemali (ingeniso ngovimba); kunye
 - v. Table B5 Ulungelelwaniwo Lolwabiso-Mali Incitho Yenkunzi (ngokwevoti yomasipala kunye nengeniso ngovimba)
- (2) IBhunga liphumeze uLungelelwaniso Lwencitho Eqhubayo Yolwabiwo-Mali neyi R410,004,313
- (3) IBhunga liphumeze Ulungelelwaniso Lwengeniso Eqhubayo Yolwabiwo-Mali neyi R400,944,011
- (4) IBhunga liphumeze Ulungelelwaniso Oluyinkunzi Lolwabiwo-Mali lwe R8,135,000(ngaphandle kolungelelwaniso)
- (5) Sesokuba ulungelelwaniso Lonikezelo Lwenkonzo kunye Nesicwangciso Sokumiselwa Kolwabiwo-Mali(SDBIP) kunyeka mali ka 2020/21 kuqulunqwe ukuze kuthiwe thaca nguSodolophu Obekekileyo ukuze siphunyezwe.

6. DISCUSSION / CONTENTS

a. Background

Section 28 of the Municipal Finance Management Act 2003 (No.56) (MFMA) determines that a Municipality may revise an approved annual budget

through an adjustment budget.

Subsection (2) also determines that an adjustment budget:

- a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor;
- d) May authorize the utilization of projected savings in one vote towards spending under another vote;
- e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;
- f) May correct any errors in the annual budget; and
- g) May provide for any other expenditure within a prescribed framework.

Subsection (4) determines that only the mayor may table an adjustment budget in the municipal Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

Subsection (5) states that when an adjustment budget is tabled, it must be accompanied by an explanation of how the adjustment budget affects the annual budget and a motivation of any material changes to the annual budget.

Subsection (6) states very clearly that property rates and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

Cognizance must also be taken of Section 15 of the MFMA which refers to the appropriation of funds for expenditure.

Subsection (a) determines very clearly that expenditure may only be incurred in terms of an approved budget; and (b) Within the limits of the amounts appropriated for the different votes in an approved budget.

Also take note of Section 23 (3) of the Budget and Reporting Regulations which refers to the timeframes of tabling of adjustment budgets.

Subsection (3) states-

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

6.2 Discussion

GRDM received additional grant funding from Provincial Treasury of R464 986 for support for EHP at George Airport.

In addition, Provincial Treasury reduced the allocation for the Western Cape Financial Support Grant with R100 000.

These adjustments have to be brought into the 2020/21 budget by means of an Adjustment Budget tabled to Council for approval.

Detail and further explanation is provided in the report below.

6.3 Financial Implications

Financial implications as per the Report attached

6.4 Legal Implications

Municipal Finance Management Act, No 56 of 2003

Municipal Budget and Reporting Regulations, 17 April 2009

6.5 Staff Implications

None.

6.6 Previous / Relevant Council Resolutions:

There are no previous or relevant Council resolutions related to this matter.

6.7 Risk Implications

None

6.8 Comments from Executive Management:

6.8.1 Executive Manager: Roads and Transport Planning Services

6.8.2 Executive Manager: Planning and Economic Development

6.8.3 Executive Manager: Community Services

6.8.4 Executive Manager: Corporate Services

6.8.5 Executive Manager: Financial Services

6.8.6 Manager: Legal Services

ANNEXURES



GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2020 - 2021

3rd ADJUSTMENT BUDGET REPORT

2020/2021 MTREF

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, 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 – A general 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 – Local Government: Municipal Finance Management Act (56/2003): 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.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

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

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

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

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

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

Virement – A transfer of budget.

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

Vote – One of the main segments into which a budget. In Garden Route District this means the different GFS classification the budget is divided.

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 28 Municipal Adjustment Budgets

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

Schedule B format of adjustment budgets

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

Before we move over to the adjustment budget, we need to reflect on the COVID 19 situation in our district and the major increase in positive results which is of grave concern on the eve of the festive season.

As at 27 November, over the past 7 days the Garden Route has seen a 117% increase in new COVID-19 cases and 96% increase in deaths over the last seven days and urge the residents to remain cautious and vigilant.

After recording 1 282 new cases and 25 new deaths over the past seven days, all areas in the Garden Route are of great concern. As we have seen during the first wave of infections, once community transmission is established within communities, especially in the Garden Route as a prime tourist destination, the situation can quickly deteriorate if not brought under control soon.

We call on the citizens of each of these sub-districts and as a collective to do their part so we can bring the situation under control again. We all have a role to play through our own actions.

Our behavior will be influenced once we acknowledge and accept that the virus is not gone but will be with us over the holidays and beyond. Therefore, we need to remain safe and protect each other by:

- Wearing a mask properly is of life-saving importance. You must wear your masks at all times when outside of your home. There can be no exceptions.
- You must avoid crowded and confined spaces at all costs. This is where super-spreader events take place.
- You must urgently reconsider hosting all non-essential gatherings of people this year, especially indoor gatherings with poor ventilation.
- You must ensure there is good ventilation at all times whenever you're in public. The virus droplets spread by air in confined spaces, and so fresher is better.
- You must wash your hands regularly with soap and water or use sanitizer.
- If you feel sick, you should not leave your home unless it is to get healthcare treatment. You must first call our hotline on 080 928 4102 for guidance on the next steps.
- You should also not visit someone who is sick, and find other ways to provide support, like delivering a meal to a neighbor's doorstep.

- Every single resident should assume that Covid-19 is everywhere they go and take all the necessary precautions at every point along their journey.

The reason for the adjustment budget tabled at council today is to include the following revenue and expenditure into the approved budget for the 2020/2021 financial year:

Additional Grants allocations as per **Section 28(2)(b)** of the Municipal Finance Management Act, 56 of 2003 that states:

- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

Section 23(3) of the Budget and Reporting Regulations which refers to the timeframes of tabling of adjustment budgets states-

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

The details of the above inclusions into the budget are as follows:

Additional Provincial Conditional Grants

Provincial Government Additional Adjustment Funds Gazette 8358		
Section	Project Description	Additional Funds
Health	GRDM Providing testing and screening services at George Airport	464 986,00
HR	Western Cape Financial Management Support Grant(Reducing original allocation)	- 100 000,00
		364 986,00

In the Provincial Gazette Extraordinary 8358 dated 26 November 2020 as issued by Western Cape Government, the above additional and reduction of conditional grant allocations were made to Garden Route District Municipality. This is therefore added to operating revenue and operating expenditure in the 2020/21 budget.

Provide Testing and screening services at the George airport in the Garden Route District Municipality (R464,986)

Provincial Treasury allocated R464,986 to the municipality to provide testing and screening services at the George Airport, as part of the Department Economic Development and Tourism support for the opening of the George airport. The responsibility of the municipality is to provide two (2) environmental health practitioners to assist with medical testing and screening services at the airport.

Western Cape Financial Management Capacity Building Grant (R100 000)

The Provincial Treasury allocated R400 000 as per gazette 8217 dated 10 March 2020 to the municipality and it was adopted in the original budget of 2020/2021. In the Provincial Gazette Extraordinary 8358 dated 26 November 2020 as issued by Western Cape Government the department reduced the funding with R100 000, and therefore the municipality must adjusted the income and operating expenditure accordingly.

Summary

Total new conditional grants added to the 2020/21 budget: R464 986.

Total reduction of conditional grants made to the 2020/21 budget: R100 000

The net impact on the Approved budget is R0, as the expenditure and income is increased and decreased with equal amounts.

I would therefore like to recommend that council approve the following resolutions:

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2020/2021** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2020/2021 of R410,004,313** be approved.

- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R400,944,011** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2020/2021 of R8,135,000**
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2020/2021** financial year be compiled and tabled to the Executive Mayor for approval .

SECTION 2 – RESOLUTIONS

Municipal Financial Management Act, 56 of 2003 - SECTION 28 Municipal adjustment budgets.

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, 56 of 2003 on the adjustment budget and related information.

RECOMMENDATION:

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2020/2021** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2020/2021 of R410,004,313** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R400,944,011** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2020/2021 of R8,135,000** be approved.
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2020/21** financial year be compiled and tabled to the Executive Mayor for approval.

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

The Adjustment budget is tabled to Council for approval. This adjustment budget includes additional gazetted conditional grant funding of R464 986 and the reduction of R100 000 from the Western Cape Government.

3.2 Adjustment Budget

Municipal Budget and Reporting Regulations

The reason for the adjustment budget tabled at council today is to include the following expenditure into the approved budget for the 2020/2021 financial year:

Additional Grants allocations as per **Section 28(2)(b)** of the Municipal Finance Management Act, 56 of 2003 that states:

- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

Section 23(3) of the Budget and Reporting Regulations which refers to the timeframes of tabling of adjustment budgets states-

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

Provincial Government allocated an additional R464 986 for the George Airport EHP Grant and reduced the municipal finance management support grant with R100 000 and this additional allocation and reduction has been included in this adjustment budget.

Operational Budget

The Provincial Government Gazette 8358 dated 26 November 2020 states that R364,986 (R464 986 minus R100 000) is allocated to the Garden Route District Municipality.

The different grants required for inclusion into the budget are as follows:

1. Projects funded by means of other sources that is Memorandum of Understanding or Service Level Agreements.

These grants are funded by means of SLA or MOU whereby the municipality enter into agreement with the respective funders to implement projects as per the stipulated agreements.

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 housing

3.4 SDBIP and MTREF financial sustainability

The municipality tabled a balanced/funded budget during the May council approval budget process. The SDBIP was compiled on the basis of this approved budget.

The adjustment will have no negative effect on the sustainability of the original budget as approved by council.

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2020/2021** MTREF period during the May council budget approval process and the subsequent movement of the adjustment budgets.

Revised High-level summary of budget approval required:

The following table explains the effect that the approval of the unspent grants and additional appropriation will have on the Operational budget of Council.

More details regarding these changes are explained in Part 2 of the budget document as required in terms of the budget regulation.

There is no proposed changes to the capital budget.

OPERATIONAL BUDGET - 3rd Adjustment Budget (10 December 2020)						
DESCRIPTION	Approved Budget 2020/2021	Roll - Over Budget 2020/2021	2nd Adjustment Budget 2020/2021 Amounts	3rd Adjustment Budget 2020/2021	Approved Budget 2021/2022	Approved Budget 2022/2023
Operational Income	392 172 437,00	392 172 437,00	392 172 437,00	400 579 024,69	480 210 956,00	500 357 455,00
Additional Equity Share Funds		3 227 000,00	3 227 000,00			
Unspent Grants		5 312 075,69	5 312 075,69			
Unspent Grants not Approved:						
PT: WCFMSG			- 350 000,00	- 100 000,00		
PT: Intergrated Transport Planning Grant			- 590 488,00			
NT: Rural Roads Asset Management Grant			- 1 300 000,00			
Additional PT Grants			2 108 000,00	464 986,00		
Revised Operational Income	392 172 437,00	400 711 512,69	400 579 024,69	400 944 010,69	480 210 956,00	500 357 455,00
Operational Expenditure	401 232 739,00	401 232 739,00	409 771 814,69	409 639 326,69	482 450 832,00	501 210 284,00
National Grants		5 796 000,00	-			
NT: Rural Roads Asset Management Grant			- 1 300 000,00			
Provincial Grants		2 743 075,69	-			
PT: WCFMSG			- 350 000,00	- 100 000,00		
PT: Intergrated Transport Planning Grant			- 590 488,00			
Additional PT Grants			2 108 000,00	464 986,00		
Revised Operational Expenditure	401 232 739,00	409 771 814,69	409 639 326,69	410 004 312,69	482 450 832,00	501 210 284,00
Surplus / (Deficit)	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 2 239 876,00	- 852 829,00
Capital Budget	8 135 000,00	8 135 000,00	-	8 135 000,00	430 000,00	430 000,00
Less funded from CRR	8 135 000,00	8 135 000,00		8 135 000,00	430 000,00	430 000,00
Surplus / (Deficit) after Capital	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 2 239 876,00	- 852 829,00

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B1 Adjustments Budget Summary - 10 DECEMBER 2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	14 091	14 091	–	–	–	–	–	–	14 091	15 937	18 833
Transfers recognised - operational	174 269	33 887	–	–	–	365	–	365	34 252	178 902	182 687
Other own revenue	203 812	352 601	–	–	–	–	–	–	352 601	285 372	298 838
Total Revenue (excluding capital transfers and contributions)	392 172	400 579	–	–	–	365	–	365	400 944	480 211	500 357
Employee costs	239 508	241 015	–	–	–	465	–	465	241 480	253 657	268 985
Remuneration of councillors	13 360	13 360	–	–	–	–	–	–	13 360	13 894	14 449
Depreciation & asset impairment	3 930	3 930	–	–	–	–	–	–	3 930	4 205	4 206
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	51 197	51 197	–	–	–	–	–	–	51 197	51 421	52 167
Transfers and grants	1 230	1 230	–	–	–	–	–	–	1 230	1 085	926
Other expenditure	92 007	98 907	–	–	–	(100)	–	(100)	98 807	158 188	160 477
Total Expenditure	401 233	409 639	–	–	–	365	–	365	410 004	482 451	501 211
Surplus/(Deficit)	(9 060)	(9 060)	–	–	–	–	–	–	(9 060)	(2 240)	(853)
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 Corporatons, Higher	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(9 060)	(9 060)	–	–	–	–	–	–	(9 060)	(2 240)	(853)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(9 060)	(9 060)	–	–	–	–	–	–	(9 060)	(2 240)	(853)
Capital expenditure & funds sources											
Capital expenditure	8 135	8 135	–	–	–	–	–	–	8 135	430	430
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	8 135	8 135	–	–	–	–	–	–	8 135	430	430
Total sources of capital funds	8 135	8 135	–	–	–	–	–	–	8 135	430	430
Financial position											
Total current assets	173 685	173 685	–	–	–	–	–	–	173 685	176 353	180 626
Total non current assets	314 316	314 316	–	–	–	–	–	–	314 316	317 493	320 884
Total current liabilities	74 604	74 604	–	–	–	–	–	–	74 604	71 376	75 243
Total non current liabilities	144 852	144 852	–	–	–	–	–	–	144 852	153 541	162 752
Community wealth/Equity	268 545	268 545	–	–	–	–	0	0	268 546	268 928	263 515
Cash flows											
Net cash from (used) operating	(3 288)	(3 288)	–	–	–	–	–	–	(3 288)	3 936	5 461
Net cash from (used) investing	(8 135)	(8 135)	–	–	–	–	–	–	(8 135)	(430)	(430)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	143 131	143 131	–	–	–	–	–	–	143 131	146 637	151 668
Cash backing/surplus reconciliation											
Cash and investments available	143 159	143 159	–	–	–	–	–	–	143 159	146 664	151 695
Application of cash and investments	11 466	45 361	–	–	–	–	–	–	45 361	9 292	14 564
Balance - surplus (shortfall)	131 692	97 798	–	–	–	–	–	–	97 798	137 372	137 131
Asset Management											
Asset register summary (WDV)	254 584	254 584	–	–	–	–	–	–	254 584	254 178	253 771
Depreciation & asset impairment	3 930	3 930	–	–	–	–	–	–	3 930	4 205	4 206
Renewal and Upgrading of Existing Assets	1 500	1 500	–	–	–	–	–	–	1 500	–	–
Repairs and Maintenance	4 059	4 059	–	–	–	–	–	–	4 059	4 276	4 291
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - 10 DECEMBER 2020

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands	1, 4											
Revenue - Functional												
<i>Governance and administration</i>		217 258	225 665	-	-	-	365	-	365	226 030	225 665	235 701
Executive and council		217 030	225 437	-	-	-	365	-	365	225 802	225 421	235 442
Finance and administration		228	228	-	-	-	-	-	-	228	244	258
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 330	9 330	-	-	-	-	-	-	9 330	9 810	10 785
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		8 656	8 656	-	-	-	-	-	-	8 656	9 096	10 027
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		674	674	-	-	-	-	-	-	674	714	757
<i>Economic and environmental services</i>		165 584	165 584	-	-	-	-	-	-	165 584	174 473	179 752
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		165 473	165 473	-	-	-	-	-	-	165 473	174 355	179 627
Environmental protection		111	111	-	-	-	-	-	-	111	118	125
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	70 263	74 120
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	70 263	74 120
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	392 172	400 579	-	-	-	365	-	365	400 944	480 211	500 357
Expenditure - Functional												
<i>Governance and administration</i>		129 355	132 285	-	-	-	(100)	-	(100)	132 185	134 673	142 415
Executive and council		49 165	51 495	-	-	-	-	-	-	51 495	51 758	55 113
Finance and administration		77 489	78 089	-	-	-	(100)	-	(100)	77 989	80 032	84 241
Internal audit		2 701	2 701	-	-	-	-	-	-	2 701	2 883	3 061
<i>Community and public safety</i>		85 264	86 071	-	-	-	465	-	465	86 536	89 824	92 642
Community and social services		12 914	12 994	-	-	-	-	-	-	12 994	11 606	12 305
Sport and recreation		13 494	13 494	-	-	-	-	-	-	13 494	14 351	14 210
Public safety		26 063	26 063	-	-	-	-	-	-	26 063	28 550	29 327
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		32 793	33 520	-	-	-	465	-	465	33 985	35 316	36 800
<i>Economic and environmental services</i>		179 235	181 404	-	-	-	-	-	-	181 404	188 236	193 452
Planning and development		7 087	7 087	-	-	-	-	-	-	7 087	6 856	6 442
Road transport		168 818	170 987	-	-	-	-	-	-	170 987	177 834	183 256
Environmental protection		3 330	3 330	-	-	-	-	-	-	3 330	3 546	3 753
<i>Trading services</i>		4 606	7 106	-	-	-	-	-	-	7 106	67 273	70 469
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4 606	7 106	-	-	-	-	-	-	7 106	67 273	70 469
<i>Other</i>		2 773	2 773	-	-	-	-	-	-	2 773	2 444	2 233
Total Expenditure - Functional	3	401 232	409 639	-	-	-	365	-	365	410 004	482 451	501 210
Surplus/ (Deficit) for the year		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 10 DECEMBER 2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		217 030	225 437	-	-	-	365	-	365	225 802	225 421	235 442
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	228	-	-	-	-	-	-	228	244	258
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		674	674	-	-	-	-	-	-	674	714	757
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		8 656	8 656	-	-	-	-	-	-	8 656	9 096	10 027
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	70 263	74 120
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		111	111	-	-	-	-	-	-	111	118	125
Vote 14 - Roads Agency Function		165 473	165 473	-	-	-	-	-	-	165 473	174 355	179 627
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	392 172	400 579	-	-	-	365	-	365	400 944	480 211	500 357
Expenditure by Vote	1											
Vote 1 - Executive and Council		52 598	54 928	-	-	-	-	-	-	54 928	55 370	58 974
Vote 2 - Budget and Treasury Office		24 275	24 675	-	-	-	-	-	-	24 675	24 748	26 197
Vote 3 - Corporate Services		42 386	42 586	-	-	-	(100)	-	(100)	42 486	43 946	45 994
Vote 4 - Planning and Development		23 512	23 512	-	-	-	-	-	-	23 512	21 489	21 596
Vote 5 - Public Safety		33 222	33 302	-	-	-	-	-	-	33 302	36 221	37 462
Vote 6 - Health		34 993	35 720	-	-	-	465	-	465	36 185	37 671	39 299
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		13 494	13 494	-	-	-	-	-	-	13 494	14 351	14 210
Vote 9 - Waste Management		4 606	7 106	-	-	-	-	-	-	7 106	67 273	70 469
Vote 10 - Roads Transport		3 345	5 514	-	-	-	-	-	-	5 514	3 479	3 629
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 330	3 330	-	-	-	-	-	-	3 330	3 546	3 753
Vote 14 - Roads Agency Function		165 473	165 473	-	-	-	-	-	-	165 473	174 355	179 627
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	401 232	409 639	-	-	-	365	-	365	410 004	482 451	501 210
Surplus/ (Deficit) for the year	2	(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 10 DECEMBER 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
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		1 614	1 614						-	1 614	1 711	2 314
Interest earned - external investments		14 091	14 091						-	14 091	15 937	18 833
Interest earned - outstanding debtors		3 710	3 710						-	3 710	3 933	4 969
Dividends received									-	-		
Fines, penalties and forfeits									-	-		
Licences and permits		111	111						-	111	118	125
Agency services		184 673	184 673						-	184 673	194 899	201 609
Transfers and subsidies		174 269	33 887				365		365	34 252	178 902	182 687
Other revenue	2	13 704	162 493	-	-	-	-	-	-	162 493	84 711	89 821
Gains									-	-		
Total Revenue (excluding capital transfers and contributions)		392 172	400 579	-	-	-	365	-	365	400 944	480 211	500 357
Expenditure By Type												
Employee related costs		239 508	241 015	-	-	-	465	-	465	241 480	253 657	268 985
Remuneration of councillors		13 360	13 360						-	13 360	13 894	14 449
Debt impairment		1 841	1 841						-	1 841	1 970	2 108
Depreciation & asset impairment		3 930	3 930	-	-	-	-	-	-	3 930	4 205	4 206
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		51 197	51 197						-	51 197	51 421	52 167
Contracted services		32 272	38 122	-	-	-	(100)	-	(100)	38 022	94 882	96 225
Transfers and subsidies		1 230	1 230						-	1 230	1 085	926
Other expenditure		57 894	58 944	-	-	-	-	-	-	58 944	61 337	62 144
Losses									-	-		
Total Expenditure		401 233	409 639	-	-	-	365	-	365	410 004	482 451	501 211
Surplus/(Deficit)		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									-	-		
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher									-	-		
Transfers and subsidies - capital (in-kind - all)									-	-		
Surplus/(Deficit) before taxation		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Taxation									-	-		
Surplus/(Deficit) after taxation		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to municipality		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		(9 060)	(9 060)	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 10 DECEMBER 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		5 000	5 000	-	-	-	-	-	-	5 000	-	-
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		1 500	1 500	-	-	-	-	-	-	1 500	-	-
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	3	6 500	6 500	-	-	-	-	-	-	6 500	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		30	30	-	-	-	-	-	-	30	90	90
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	30	30
Vote 3 - Corporate Services		1 575	1 575	-	-	-	-	-	-	1 575	310	310
Vote 4 - Planning and Development		30	30	-	-	-	-	-	-	30	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 635	1 635	-	-	-	-	-	-	1 635	430	430
Total Capital Expenditure - Vote		8 135	8 135	-	-	-	-	-	-	8 135	430	430

DC4 Garden Route - Table B6 Adjustments Budget Financial Position - 10 DECEMBER 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash	1 1	143 131	143 131				-		-	143 131	146 637	151 668
Call investment deposits		-	-	-	-	-	-	-	-	-	-	-
Consumer debtors		-	-	-	-	-	-	-	-	-	-	-
Other debtors		23 956	23 956						-	23 956	22 758	21 620
Current portion of long-term receivables		3 867	3 867						-	3 867	4 099	4 345
Inventory		2 731	2 731					-	2 731	2 859	2 993	
Total current assets		173 685	173 685	-	-	-	-	-	-	173 685	176 353	180 626
Non current assets												
Long-term receivables	1	59 705	59 705						-	59 705	63 288	67 085
Investments		27	27						-	27	27	27
Investment property		86 108	86 108						-	86 108	86 969	87 839
Investment in Associate									-	-		
Property, plant and equipment		166 336	166 336	-	-	-	-	-	-	166 336	164 969	163 588
Biological									-	-		
Intangible		2 139	2 139						-	2 139	2 239	2 345
Other non-current assets								-	-			
Total non current assets		314 316	314 316	-	-	-	-	-	-	314 316	317 493	320 884
TOTAL ASSETS		488 001	488 001	-	-	-	-	-	-	488 001	493 846	501 510
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		37 449	37 449	-	-	-	-	-	-	37 449	31 991	33 495
Provisions		37 155	37 155						-	37 155	39 385	41 748
Total current liabilities		74 604	74 604	-	-	-	-	-	-	74 604	71 376	75 243
Non current liabilities												
Borrowing	1	28	28	-	-	-	-	-	-	28	28	28
Provisions	1	144 823	144 823	-	-	-	-	-	-	144 823	153 513	162 724
Total non current liabilities		144 852	144 852	-	-	-	-	-	-	144 852	153 541	162 752
TOTAL LIABILITIES		219 456	219 456	-	-	-	-	-	-	219 456	224 917	237 995
NET ASSETS	2	268 545	268 545	-	-	-	-	-	-	268 545	268 929	263 515
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		249 572	249 572	-	-	-	-	0	0	249 573	246 180	236 990
Reserves		18 973	18 973	-	-	-	-	-	-	18 973	22 749	26 524
TOTAL COMMUNITY WEALTH/EQUITY		268 545	268 545	-	-	-	-	0	0	268 546	268 928	263 515

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows - 10 DECEMBER 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		200 102	203 329						-	203 329	281 440	293 869
Transfers and Subsidies - Operational	1	174 269	179 449				365		365	179 813	178 902	182 687
Transfers and Subsidies - Capital	1	-							-	-	-	-
Interest		17 801	17 801						-	17 801	19 869	23 801
Dividends									-	-		
Payments												
Suppliers and employees		(394 231)	(402 637)				(365)		(365)	(403 002)	(475 190)	(493 970)
Finance charges		-							-	-	-	-
Transfers and Grants	1	(1 230)	(1 230)						-	(1 230)	(1 085)	(926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 288)	(3 288)	-	-	-	-	-	-	(3 288)	3 936	5 461
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(8 135)	(8 135)						-	(8 135)	(430)	(430)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 135)	(8 135)	-	-	-	-	-	-	(8 135)	(430)	(430)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(11 423)	(11 423)	-	-	-	-	-	-	(11 423)	3 506	5 031
Cash/cash equivalents at the year begin:	2	154 555	154 555						-	154 555	143 131	146 637
Cash/cash equivalents at the year end:	2	143 131	143 131						-	143 131	146 637	151 668

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation - 10 DECEMBER 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	143 131	143 131	-	-	-	-	-	-	143 131	146 637	151 668
Other current investments > 90 days		-	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	27	27	-	-	-	-	-	-	27	27	27
Cash and investments available:		143 159	143 159	-	-	-	-	-	-	143 159	146 664	151 695
Applications of cash and investments												
Unspent conditional transfers		6 894	6 894	-	-	-	-	-	-	6 894	-	-
Unspent borrowing										-		
Statutory requirements										-		
Other working capital requirements	2	(51 583)	(17 688)					-	-	(17 688)	(52 869)	(53 735)
Other provisions		37 155	37 155							37 155	39 385	41 748
Long term investments committed		27	27					-	-	27	27	27
Reserves to be backed by cash/investments		18 973	18 973					-	-	18 973	22 749	26 524
Total Application of cash and investments:		11 466	45 361	-	-	-	-	-	-	45 361	9 292	14 564
Surplus(shortfall)		131 692	97 798	-	-	-	-	-	-	97 798	137 372	137 131

DC4 Garden Route - Table B9 Asset Management - 10 DECEMBER 2020

[illegible]

Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	8 135	8 135	-	-	-	-	-	8 135	90	90	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 500	1 500	-	-	-	-	-	1 500	-	-	-
Community Assets		1 500	1 500	-	-	-	-	-	1 500	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	250	-	-	-	-	-	250	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		250	250	-	-	-	-	-	250	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		955	955	-	-	-	-	-	955	30	30	
Furniture and Office Equipment		130	130	-	-	-	-	-	130	60	60	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		300	300	-	-	-	-	-	300	-	-	-
Land		5 000	5 000	-	-	-	-	-	5 000	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	8 135	8 135	-	-	-	-	-	8 135	90	90	

ASSET REGISTER SUMMARY - PPE (WDV)	5	254 584	254 584	-	-	-	-	-	-	254 584	254 178	253 771
<i>Roads Infrastructure</i>									-	-		
<i>Storm water Infrastructure</i>									-	-		
<i>Electrical Infrastructure</i>									-	-		
<i>Water Supply Infrastructure</i>									-	-		
<i>Sanitation Infrastructure</i>									-	-		
<i>Solid Waste Infrastructure</i>									-	-		
<i>Rail Infrastructure</i>									-	-		
<i>Coastal Infrastructure</i>									-	-		
<i>Information and Communication Infrastructure</i>									-	-		
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets									-	-		
Heritage Assets									-	-		
Investment properties		86 108	86 108						-	86 108	86 969	87 839
Other Assets		166 336	166 336						-	166 336	164 969	163 588
Biological or Cultivated Assets									-	-		
Intangible Assets		2 139	2 139						-	2 139	2 239	2 345
Computer Equipment									-	-		
Furniture and Office Equipment									-	-		
Machinery and Equipment									-	-		
Transport Assets									-	-		
Land									-	-		
Zoo's, Marine and Non-biological Animals									-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	254 584	254 584	-	-	-	-	-	-	254 584	254 178	253 771
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		3 930	3 930	-	-	-	-	-	-	3 930	4 205	4 206
<u>Repairs and Maintenance by asset class</u>	3	4 059	4 059	-	-	-	-	-	-	4 059	4 276	4 291
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		197	197	-	-	-	-	-	-	197	201	110
<i>Sanitation Infrastructure</i>		218	218	-	-	-	-	-	-	218	221	179
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		415	415	-	-	-	-	-	-	415	422	289
Community Facilities		75	75	-	-	-	-	-	-	75	79	83
Sport and Recreation Facilities		1 320	1 320	-	-	-	-	-	-	1 320	1 380	1 388
Community Assets		1 395	1 395	-	-	-	-	-	-	1 395	1 459	1 471
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		959	959	-	-	-	-	-	-	959	1 030	1 086
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		959	959	-	-	-	-	-	-	959	1 030	1 086
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		53	53	-	-	-	-	-	-	53	56	59
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		180	180	-	-	-	-	-	-	180	189	198
Transport Assets		1 057	1 057	-	-	-	-	-	-	1 057	1 120	1 187
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		7 989	7 989	-	-	-	-	-	-	7 989	8 481	8 497

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted 7	Funds 8	capital 9	Unavoid. 10	Govt 11	Adjusts. 12	Adjus. 13	Budget 14	Budget	Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets												
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total												
Using public tap (< min.service level)									-	-		
Other water supply (< min.service level)									-	-		
No water supply									-	-		
Below Minimum Servic Level sub-total									-	-		
Total number of households												
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (v entilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total												
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total									-	-		
Total number of households												
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total												
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total									-	-		
Total number of households												
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total												
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total									-	-		
Total number of households												
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-		
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)									-	-		
Sanitation (free sanitation service to indigent households)									-	-		
Electricity/other energy (50kwh per indigent household)									-	-		
Refuse (removed once a week for indigent households)									-	-		
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

The budget assumption as tabled with the Original budget and Second Adjustment Budget 2020/2021 is still applicable.

Section 6 – Adjustments to budget funding

The adjustment to budget funding will be on the expenditure side where additional budgeting will be added to the existing budget to ensure the implementation of projects funded by the gazetted conditional grants.

The balance in the municipal bank account at 30 June 2020 is the following:

- Current account R186,348,886
- **Total balance R186,348,886**

Section 7 – Adjustments to expenditure on allocations and grant programmes

Adjustments to the grants for the different proposed roll-over grant funded projects are as follows:

Additional Provincial Government Allocation:

Provincial Government Additional Adjustment Funds Gazette 8358		
Section	Project Description	Additional Funds
Health	GRDM Providing testing and screening services at George Airport	464 986,00
HR	Western Cape Financial Management Support Grant(Reducing original allocation)	- 100 000,00
		364 986,00

Total adjustments:

Operating Revenue	R 364 986
Operating Expenditure	- R 364 986
Net effect:	R 0

Section 8 – Adjustments to Grants made by the Municipality

The municipality do not intent making any allocation to external parties from its own revenues resources.

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

No adjustments to councillor allowance and employee benefits are permissible during this budget process. All adjustments required will be done during the January mid- year budget process.

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

As part of council's resolution Service Delivery and Budget Implementation Plan will be revised and presented to the Mayor to incorporate these projects.

This will be concluded as per the legislative requirements.

Section 11 – Adjustment to Capital expenditure

No adjustments to the capital budget are proposed during this adjustment budget process.

Section 12 – Municipal Manager's quality certificate



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6529

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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	L. Hoek
Reference:	6/18/7/2020-2021
Date:	27 November 2020

QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **3rd Adjustment Budget 2020/2021 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 DISTRICT MUNICIPALITY (DC4)**.

Signature [Signature]

Date 27/11/2020