

BUDGET STEERCOM

23 FEBRAURY 2021

MAYORAL COMMITTEE

23 FEBRUARY 2021

DISTRICT COUNCIL

23 FEBRUARY 2021

1. SUBJECT: 4th ADJUSTMENT BUDGET 2020/2021 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / VERSLAG: VIERDE 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

Sub regulation (1) of Regulation 23 (3) of the Budget and Reporting Regulations, states –

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

The Executive Mayor must table an adjustment budget to Council for consideration and approval.

5. RECOMMENDATIONS

That council take the following resolutions:

(1) That the 4th adjustments 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 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 R416,194,347

(3) Council approves the Adjustment Operating Revenue Budget of R402,521,911

(4) Council approves the Adjustment Capital Budget of R14,096,440

(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 vierde Aangepaste Begroting 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 R416,194,347 goedkeur.

(3) Die Raad die Aangepaste Inkomste Begroting van R402,521,911 goedkeur.

(4) Die Raad die Aangepaste Kapitaal Begroting van R14,096,440 goedkeur.

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

IZINDULULO

Sesokuba iBhunga lithathe ezi zigqibo 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 R416,194,347
- (3) IBhunga liphumeze Ulungelelwaniso Lwengeniso Eqhubayo Yolwabiwo-Mali neyi R402,521,911
- (4) IBhunga liphumeze Ulungelelwaniso Oluyinkunzi Lolwabiwo-Mali lwe R14,096,440
- (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.

Sub regulation (1) states –

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

6.2 Discussion

GRDM appointed two officials in the newly established Human Settlements section. The cost for the employee will be funded from the Provincial Department as per signed SLA.

Through supporting the Klein Karoo Export Agri Hub, GRDM expects to receive a donation of two desalination plants totalling R2,500,000 which will be installed at Calitzdorp Spa (each valued at approximately R1,250,000).

These and other 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

4th 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

Honourable Speaker, leaders of the Opposition, honourable members of the Garden Route District Council on both sides of the house, The Municipal Manager and his Executive Management Team, the Members of the Media, interest groups and the citizens of the Garden Route District Municipality. I would like to express a hearty warm welcome to you all. We are here today to approve the adjustment budget after the mid-year assessment was tabled at council in January 2021.

Department of Human Settlements

Following engagements between the parties, the Department identified the need for the District Municipality to assist with the planning, development and management of selected human settlement priority projects within the Garden Route region. This covers selected housing projects within the municipal areas of George, Knysna, Oudtshoorn, Bitou, Mossel Bay, Hessequa and Kannaland. Through this initiative, greater commitment and support to these municipalities and, in turn, their respective communities are envisioned.

On Friday 19 February 2021 Western Cape Human Settlements Minister Tertuis Simmers, and Executive Mayor, Ald. Memory Booysen of the Garden Route District Municipality (GRDM), held a press briefing to unpack the groundbreaking agreement which was signed between the Department of Human Settlements and the District Municipality.

In line with the Joint District Approach, the agreement essentially seeks to ensure that the various spheres of government and stakeholders work together to accelerate and enhance service delivery within the respective areas. The agreement is the first of its kind in the Western Cape since district municipalities traditionally do not have any housing mandate. GRDM is also pleased to announce the appointment of two officials in this new function from 1 February 2021, whose salaries are fully funded by the WCG Department of Human Settlements.

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

Sub regulation (1) states –

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

The details of the above amendments to the budget are as follows:

Summary

Summary of high-level proposed Fourth Adjustment Budget: 2020/21	Approved Budget 2020/2021	Roll - Over Budget 2020/2021	2nd Adjustment Budget 2020/2021	3rd Adjustment Budget 2020/2021	4th Adjustment Budget 2020/2021	Approved Budget 2021/2022	Approved Budget 2022/2023
Income	392 172 437,00	400 711 512,69	400 579 024,69	400 944 010,69	402 521 911,00	480 210 956,00	500 357 455,00
Expenditure	401 232 739,00	409 771 814,69	409 639 326,69	410 004 312,69	416 194 347,00	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	- 13 672 436,00	- 2 239 876,00	- 852 829,00
Capital Budget	8 135 000,00	8 135 000,00	8 135 000,00	8 135 000,00	14 096 440,00	430 000,00	430 000,00
Less funded from CRR	8 135 000,00	8 135 000,00	8 135 000,00	8 135 000,00	9 895 440,00	430 000,00	430 000,00
Less funded from NT Grants					1 661 000,00		
Less funded from PT Grants					40 000,00		
Less Funded from Donated PPE					2 500 000,00		
Surplus / (Deficit) after Capital	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 13 672 436,00	- 2 239 876,00	- 852 829,00

Note that the 2020/21 adjustments budget totals to a net deficit, but it is not an unfunded budget. GRDM has accumulated surpluses which will fund the shortfall in the short term, with numerous projects in various stages of implementation to ensure GRDM can maintain its healthy financial position in the current extremely challenging economical conditions, as well as over the long term.

Operational Budget:

Income: The budgeted increase in Income in the adjustment budget mainly relates to a donation of assets anticipated from the Klein Karoo Export Agri Hub of R2.5m and R1.74m funding from Province for the appointment of officials in the newly established Human Settlements section of GRDM. This is offset by a R2.4m reduction in projected revenue from the Resorts which were closed during the December/January holidays and other key times in the financial year as a result of the COVID 19 pandemic. An insurance claim has been lodged in an attempt to recover the loss of income, but the insurer is contesting the claim and therefore the budgeted revenue for 2020/21 needs to be reduced. The claim will be pursued and, if successful, any funding received from the claim will be brought into the financial records at the applicable time.

Expenditure: The operational expenditure budget has increased by approximately R6 million. The largest drivers for the increase is as follows:

- R1.7m for the new Human Settlement section of GRDM. This is fully funded via the signed SLA with the Western Cape Provincial Government.
- Increase in post-retirement expenditure of R1.65m due to rescindment of Council decision that excluded officials appointed after March 2013 from receiving post-retirement benefits.
- R540,000 is budgeted to support job creating, water provision and food processing through partnership with the Klein Karoo Export Agri Hub. GRDM will receive a donation of two operational desalination plants with an estimated value of R2.5m through engaging in this partnership.
- Additional funding through EPWP of R1.2m, partially funded by utilising the Safety Implementation grant for Law Enforcement and the EPWP program's objectives to enforce the current regulations under COVID19, and other relevant by-laws within municipalities.

Capital Budget:

The main reasons for the increase in the capital budget of almost R6 million is the expected donation to GRDM of the two desalination plants (R2.5m), the utilisation of the RRAMS grant for capital acquisitions worth R1.7m (including an LDV bakkie) and utilising savings on the maintenance budget to fund a solar energy project to the value of R1.5m at the resorts in an attempt to reduce operational expenditure incurred in running the resorts of Council.

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 R416,194,347** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R402,521,911** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2020/2021 of R14,096,440**
- (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 R416,194,347** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R402,521,911** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2020/2021 of R14,096,440** 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

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

Section 28(1) *A municipality may revise an approved annual budget through an adjustment budget.*

Section 28(2)(f) *may correct any errors in the annual budget*

Section 28(3) *An adjustment budget must be in a prescribed format.*

Municipal Budget and Reporting Regulations, 17 April 2009, Regulation 23 Timeframes for tabling of adjustments budgets:

Sub regulation (1) states –

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

Schedule B Adjustment budget and supporting documentation of municipalities

(1) *An adjustment budget and support documentation of a municipality that is –*

- a.** *Contemplated in sub regulation 23(1) must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedules and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.*

3.2 Adjustment Budget

Operational Budget

Comparison between the **Original, Rollover, Second, Third and Fourth Adjustment Budget** for the financial year 2020/21 MTREF:

Summary of high-level proposed Fourth Adjustment Budget: 2020/21	Approved Budget 2020/2021	Roll - Over Budget 2020/2021	2nd Adjustment Budget 2020/2021	3rd Adjustment Budget 2020/2021	4th Adjustment Budget 2020/2021	Approved Budget 2021/2022	Approved Budget 2022/2023
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Less funded from CRR	8 135 000,00	8 135 000,00	8 135 000,00	8 135 000,00	9 895 440,00	430 000,00	430 000,00
Less funded from NT Grants					1 661 000,00		
Less funded from PT Grants					40 000,00		
Less Funded from Donated PPE					2 500 000,00		
Surplus / (Deficit) after Capital	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 13 672 436,00	- 2 239 876,00	- 852 829,00

OPERATING (SURPLUS)/DEFICIT

A deficit of R13 672 436 is proposed for the Fourth Adjustments Budget. Note that the 2020/21 adjustments budget totals to a net deficit, but it is not an unfunded budget. GRDM has accumulated surpluses which will fund the shortfall in the short term, with numerous projects in various stages of implementation to ensure GRDM can maintain its healthy financial position in the current extremely challenging economical conditions, as well as over the long term.

Capital Budget

The main reasons for the increase in the capital budget of almost R6 million is the expected donation to GRDM of the two desalination plants (R2.5m), the utilisation of the RRAMS grant for capital acquisitions worth R1.7m (including an LDV bakkie) and utilising savings on the maintenance budget to fund a solar energy project to the value of R1.5m at the resorts in an attempt to reduce operational expenditure incurred in running the resorts of Council.

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

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

- Garden Route DM plays a critical role in the delivery of Fire services in the area. This is supported by the fact that a number of service delivery agreements is in place with different local municipalities to ensure delivery of fire services within their areas.

An area of concern is the aging fleet, however the municipality are making efforts to expand the fleet by utilising grants like the Fire Services Capacity Grant and Disaster Management Grant to invest in capital items. Two new fire trucks were purchased from grant funding received from Provincial Government in the prior year.

- Garden Route DM also has an Air Quality service level agreement with the municipality of Hessequa Municipality.
- Disaster Management and ensuring that a collective effort is implemented is also a key function performed by the 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.
- Garden Route DM maintains and constructs roads on behalf of the Provincial Department of Transport and Public Works.

The municipal budget is drafted to ensure the provision of these services can continue on an uninterrupted basis within these municipal jurisdiction areas.

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.

The municipality is currently in a healthy financial position. GRDM is in the process of addressing the long term sustainability issues of Council as a district on various platforms.

Council approved the Long Term Financial plan as guiding document to ensure sustainability.

The Integrated Development Planning unit implement an approved and improved IDP project plan and approach. This should ensure optimisation of the use of resources and enhance planning and monitoring of implementation in terms of the service delivery and budget implementation plan (SDBIP). The municipal SDBIP and KPI adhere to the SMART principles that are being advocated as best municipal practices.

Amendments to the SDBIP are also regularly completed and performed to ensure that administration stays on track towards the achievements of the targets and objectives of the IDP.

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.

Operating Revenue

	3rd Adjustment Budget 2020/2021	4th Adjustment Budget 2020/2021	Variance (Jan'21 - Feb '21)	% percentage	Note
Summary: Total Income					
Rental of facilities and equipment	1 614 459,00	3 614 459,00	2 000 000,00	-55%	1
Interest earned - external investments	14 091 041,00	12 091 041,00	- 2 000 000,00	-17%	2
Interest earned - outstanding debtors	3 710 000,00	3 710 000,00	-	0%	3
Licences and permits	111 300,00	111 300,00	-	0%	4
Agency services	184 672 675,00	184 672 675,00	-	0%	5
Transfers and subsidies	34 251 574,00	34 251 574,00	-	0%	6
Other revenue	162 492 962,00	161 570 862,00	922 100,00	-1%	7
Transfers and subsidies - capital (in-kind - all)		2 500 000,00	2 500 000,00	100%	8
Donation (Desalination Plant)					
Revised Operational Income	400 944 011,00	402 521 911,00	3 422 100,00		

The reasons variances in revenue are as follows:

1. Rental of facilities and equipment – Increase with R2 million due to rental agreements with telecommunication companies expected to be concluded within quarter 3 of the current financial year. These contracts cover prior periods, as well as the current MTREF period.

2. Interest earned: external investments – Decrease with R2 million due to decrease in interest rates in the current challenging economic environment.

3.- 6. Interest earned: outstanding debtors, Licences and permits, Agency services and Transfers and subsidies – remain unchanged.

7. Other revenue – Decrease with R922,100 due to lower budgeted revenue from Resorts (R2,4m) which is partially offset by the R1,7m funding received for the newly established Human Settlements section of GRDM.

8. Transfers and subsidies - capital (in-kind - all) Donation (Desalination Plants) – Increase with R2,500,000.

Operating Expenditure

	3rd Adjustment Budget 2020/2021	4th Adjustment Budget 2020/2021	Variance (Jan'21 - Feb '21)	% percentage	Note
Summary: Total Expenditure					
Employee related costs	241 479 888,00	247 658 771,00	6 178 883,00	2%	1
Remuneration of councillors	13 360 009,00	13 360 009,00	-	0%	2
Debt impairment	1 841 087,00	1 841 087,00	-	0%	3
Depreciation & asset impairment	3 930 318,00	4 987 369,00	1 057 051,00	21%	4
Finance charges		70 000,00	70 000,00	100%	5
Other materials	51 197 233,00	51 360 189,00	162 956,00	0%	6
Contracted services	38 021 778,00	34 748 196,00	- 3 273 582,00	-9%	7
Transfers and subsidies	1 230 000,00	1 850 500,00	620 500,00	34%	8
Other expenditure	58 944 000,00	60 318 226,00	1 374 226,00	2%	9
Revised Operational Expenditure	410 004 313,00	416 194 347,00	6 190 034,00		

Notes

1. Employee related costs – increase mainly due to establishment of new Human Settlements section (R1.7m), the increase in post-retirement benefit provision as explained above (R1.7m), re-allocating funding to EPWP (R1.2m) and increase in provision for overtime and standby costs relating to COVID 19 activates that GRDM is obliged to perform in the Community Services department (e.g. Municipal Health, Disaster Management and Fire Fighting Services).

4. Depreciation & asset impairment – Increase by R1,057m due to Desalination Plant and cellphone purchases.

5. Finance charges – Increase by R70,000 due to cellphone contracts finance lease agreements

7. Contracted Services – decrease by R3,2m of which R1,661m is RRAMS shifted to capital, R1m shifted from Safety Implementation grant to EPWP Law enforcement projects and the remainder is savings across the rest of the vote structure moved to other expenditure.

8. Transfers and subsidies – Increase with R620,500

9. Other expenditure – Increase with R1,374m. R540,000 is to support the Klein Karoo Export Agri Hub.

Capital budget

The following capital were added and removed on the 4th Adjustment Budget:

DESCRIPTION	Original 2020/21 budget	ADJUSTMENT TO BUDGET	Total Budget 2020/21	COST CENTRE DESCRIPTION	Notes
Drills	7000		7000	Mayor and Council	
Office Furniture: Bitou - Mayor Office	80000		80000	Mayor and Council	
Land	4 763 000	-750 000	4 013 000	Mayor and Council	1
Laundry Machines	65000		65000	Mayor and Council	
Key Safe Boxes	5000		5000	Mayor and Council	
Upgrading of Multimedia Council Chambers	80000		80000	Mayor and Council	
Office Chair	30000		30000	Mayor and Council	
Upgrade outdated Disaster Recovery Hardware	317300		317300	It section	
Replace Access Control and Time and Attendance devices	282163		282163	It section	
Additional Laptops (15)	199837		199837	It section	
Replace outdated Access Points	10300		10300	It section	
Printers	29700		29700	It section	
24 prt Gigabyte POE injectors	11970		11970	It section	
QNAP 8-Bay NAS	43730		43730	It section	
Insurance / Uneconomical to repair	30000		30000	It section	
Pool Vehicle	251100		251100	Support servives: registry	
High Water Pressure Machine	5000		5000	Support servives: registry	
Battery Jumper	2500		2500	Support servives: registry	
Perspex Screens	25000		25000	Support servives: registry	
Office Chair	5000		5000	Support servives: registry	
Vacuum Cleaners	7900		7900	Support servives: registry	
Water Urns	3500		3500	Support servives: registry	
Big Scanner Machine and Projector	30000		30000	Recruitment & Selection	
Ergonomic Chairs for employees with special needs	50000		50000	OHS	
Fire Alarm System (Mission street): OHS	250000		250000	OHS	
Evacuation Chairs	20000		20000	OHS	
Furniture: LED/Tourism	30000		30000	Led	
Calitzdorp Spa Roof's	1 500 000		1 500 000	Resorts: Calitzdorp Spa Resort	
Solar project		1 500 000	1 500 000	Resorts: Calitzdorp Spa Resort	6

DESCRIPTION	Original 2020/21 budget	ADJUSTMENT TO BUDGET	Total Budget 2020/21	COST CENTRE DESCRIPTION	Notes
EPWP tool of trades		50000	50000	EPWP Manager	
Office Furniture		10000	10000	Community Services	
Office Equipment		30000	30000	Municipal Health	
10 Personal Computers		120000	120000	It section	
10 Computer Screen		20000	20000	It section	
Drone		65000	65000	Fire fighting	
2 x cameras		16000	16000	Fire fighting	
Security beams - Mossel Bay Health		7200	7200	MHS: Langebaan	
Laptops - Human Settlements		40000	40000	Human Settlements	
Laptops - RRAMS		167000	167000	Roads	
Tablets - RRAMS		94000	94000	Roads	
LDV Bakkies - RRAMS		900000	900000	Roads	2
Office Extension / Office Container - RRAMS		500000	500000	Roads	3
Reception Security Booth		25000	25000	Support - registry	
Security gates - HR		29000	29000	HR	
Security gates - Registry		14000	14000	Support - registry	
Desalination of plant		2 500 000	2 500 000	Calitzdorp Spa	5
Cellphones		624240	624240	Across all Departments	4
	8 135 000	5 961 440	14 096 440		

Notes

1. Land – R750,000 saving on acquiring of land after negotiating for a better price
2. Rural Roads Asset Management Grant – R900,000 make provision for LDV Bakkies to be acquired
3. Rural Roads Asset Management Grant – R500,000 Office Extension / Office Container
4. Cellphones – R624,240 Lease agreement contracts disclosed according to GRAP Accounting Standards.
5. Desalination plant – R2,500,000 donations received for Calitzdorp Spa Resort
6. Solar Project – R1,500,000 Replace Geysers with solar Geysers at Calitzdorp Spa Resort

NET (SURPLUS)/DEFICIT

Summary of high-level proposed Fourth Adjustment Budget: 2020/21	Approved Budget 2020/2021	Roll - Over Budget 2020/2021	2nd Adjustment Budget 2020/2021	3rd Adjustment Budget 2020/2021	4th Adjustment Budget 2020/2021	Approved Budget 2021/2022	Approved Budget 2022/2023
Income	392 172 437,00	400 711 512,69	400 579 024,69	400 944 010,69	402 521 911,00	480 210 956,00	500 357 455,00
Expenditure	401 232 739,00	409 771 814,69	409 639 326,69	410 004 312,69	416 194 347,00	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	- 13 672 436,00	- 2 239 876,00	- 852 829,00
Capital Budget	8 135 000,00	8 135 000,00	8 135 000,00	8 135 000,00	14 096 440,00	430 000,00	430 000,00
Less funded from CRR	8 135 000,00	8 135 000,00	8 135 000,00	8 135 000,00	9 895 440,00	430 000,00	430 000,00
Less funded from NT Grants					1 661 000,00		
Less funded from PT Grants					40 000,00		
Less Funded from Donated PPE					2 500 000,00		
Surplus / (Deficit) after Capital	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 13 672 436,00	- 2 239 876,00	- 852 829,00

A deficit MTREF budget is being tabled for 2020/2021. Note that it is not an unfunded budget. GRDM has accumulated surpluses which will fund the shortfall in the short term, with numerous projects in various stages of implementation to ensure GRDM can maintain its healthy financial position in the current extremely challenging economical conditions, as well as over the long term.

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

OPERATIONAL BUDGET - 4th Adjustment Budget (23 February 2021)							
DESCRIPTION	Approved Budget 2020/2021	Roll - Over Budget 2020/2021	2nd Adjustment Budget 2020/2021 Amounts	3rd Adjustment Budget 2020/2021	4th 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	402 521 911,00	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: Integrated 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	402 521 911,00	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	416 194 347,00	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: Integrated 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	416 194 347,00	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	- 13 672 436,00	- 2 239 876,00	- 852 829,00
Capital Budget	8 135 000,00	8 135 000,00	-	8 135 000,00	14 096 440,00	430 000,00	430 000,00
Less funded from CRR	8 135 000,00	8 135 000,00		8 135 000,00	9 895 440,00	430 000,00	430 000,00
Less funded from NT Grants					1 661 000,00		
Less funded from PT Grants					40 000,00		
Less Funded from Donated PPE					2 500 000,00		
Surplus / (Deficit) after Capital	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 9 060 302,00	- 13 672 436,00	- 2 239 876,00	- 852 829,00

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B1 Adjustments Budget Summary - 23 FEBRUARY 2021

Description	Budget Year 2020/21									Budget Year	Budget Year
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjus. 6 F	Total Adjus. 7 G	Adjusted Budget 8 H	+1 2021/22	+2 2022/23
R thousands	A	A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	14 091	14 091	–	–	–	–	(2 000)	(2 000)	12 091	15 937	18 833
Transfers recognised - operational	174 269	34 252	–	–	–	–	–	–	34 252	178 902	182 687
Other own revenue	203 812	352 601	–	–	–	–	1 078	1 078	353 679	285 372	298 838
Total Revenue (excluding capital transfers and contributions)	392 172	400 944	–	–	–	–	(922)	(922)	400 022	480 211	500 357
Employee costs	239 508	241 480	–	–	–	–	6 179	6 179	247 659	253 657	268 985
Remuneration of councillors	13 360	13 360	–	–	–	–	–	–	13 360	13 894	14 449
Depreciation & asset impairment	3 930	3 930	–	–	–	–	1 057	1 057	4 987	4 205	4 206
Finance charges	–	–	–	–	–	–	70	70	70	–	–
Materials and bulk purchases	51 197	51 197	–	–	–	–	163	163	51 360	51 421	52 167
Transfers and grants	1 230	1 230	–	–	–	–	621	621	1 851	1 085	926
Other expenditure	92 007	98 807	–	–	–	–	(1 899)	(1 899)	96 908	158 188	160 477
Total Expenditure	401 233	410 004	–	–	–	–	6 190	6 190	416 195	482 451	501 211
Surplus/(Deficit)	(9 060)	(9 060)	–	–	–	–	(7 113)	(7 113)	(16 173)	(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 Corporations, Higher	–	–	–	–	–	–	2 500	2 500	2 500	–	–
Surplus/(Deficit) after capital transfers & contributions	(9 060)	(9 060)	–	–	–	–	(4 613)	(4 613)	(13 673)	(2 240)	(853)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(9 060)	(9 060)	–	–	–	–	(4 613)	(4 613)	(13 673)	(2 240)	(853)
Capital expenditure & funds sources											
Capital expenditure	8 135	8 135	–	–	–	–	5 961	5 961	14 096	430	430
Transfers recognised - capital	–	–	–	–	–	–	4 161	4 161	4 161	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	8 135	8 135	–	–	–	–	1 800	1 800	9 935	430	430
Total sources of capital funds	8 135	8 135	–	–	–	–	5 961	5 961	14 096	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	–	–	–	–	(4 612)	(4 612)	263 933	268 928	263 515
Cash flows											
Net cash from (used) operating	(3 288)	(3 288)	–	–	–	–	(7 711)	(7 711)	(10 999)	3 936	5 461
Net cash from (used) investing	(8 135)	(8 135)	–	–	–	–	(5 961)	(5 961)	(14 096)	(430)	(430)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	143 131	143 131	–	–	–	–	(13 672)	(13 672)	129 459	132 964	137 995
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	–	–	–	–	(108)	(108)	45 253	9 292	14 564
Balance - surplus (shortfall)	131 692	97 798	–	–	–	–	108	108	97 906	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	–	–	–	–	1 057	1 057	4 987	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/sew erage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - 23 FEBRUARY 2021

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
		1, 4 A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Revenue - Functional												
<i>Governance and administration</i>		217 258	226 030	-	-	-	-	4 302	4 302	230 331	225 665	235 701
Executive and council		217 030	225 802	-	-	-	-	4 302	4 302	230 104	225 421	235 442
Finance and administration		228	228	-	-	-	-	-	-	228	244	258
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 330	9 330	-	-	-	-	(2 724)	(2 724)	6 606	9 810	10 785
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		8 656	8 656	-	-	-	-	(2 400)	(2 400)	6 256	9 096	10 027
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		674	674	-	-	-	-	(324)	(324)	350	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	400 944	-	-	-	-	1 578	1 578	402 522	480 211	500 357
Expenditure - Functional												
<i>Governance and administration</i>		129 355	132 185	-	-	-	-	3 342	3 342	135 527	134 673	142 415
Executive and council		49 165	51 495	-	-	-	-	1 363	1 363	52 858	51 758	55 113
Finance and administration		77 489	77 989	-	-	-	-	1 964	1 964	79 953	80 032	84 241
Internal audit		2 701	2 701	-	-	-	-	14	14	2 715	2 883	3 061
<i>Community and public safety</i>		85 264	86 536	-	-	-	-	2 027	2 027	88 563	89 824	92 642
Community and social services		12 914	12 994	-	-	-	-	1 622	1 622	14 616	11 606	12 305
Sport and recreation		13 494	13 494	-	-	-	-	(856)	(856)	12 639	14 351	14 210
Public safety		26 063	26 063	-	-	-	-	699	699	26 761	28 550	29 327
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		32 793	33 985	-	-	-	-	562	562	34 547	35 316	36 800
<i>Economic and environmental services</i>		179 235	181 404	-	-	-	-	967	967	182 370	188 236	193 452
Planning and development		7 087	7 087	-	-	-	-	2 619	2 619	9 706	6 856	6 442
Road transport		168 818	170 987	-	-	-	-	(1 661)	(1 661)	169 326	177 834	183 256
Environmental protection		3 330	3 330	-	-	-	-	9	9	3 339	3 546	3 753
<i>Trading services</i>		4 606	7 106	-	-	-	-	(494)	(494)	6 612	67 273	70 469
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4 606	7 106	-	-	-	-	(494)	(494)	6 612	67 273	70 469
<i>Other</i>		2 773	2 773	-	-	-	-	349	349	3 121	2 444	2 233
Total Expenditure - Functional	3	401 232	410 004	-	-	-	-	6 190	6 190	416 194	482 451	501 210
Surplus/ (Deficit) for the year		(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 672)	(2 240)	(853)

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23 FEBRUARY 2021

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	225 802	-	-	-	-	4 302	4 302	230 104	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	-	-	-	-	(324)	(324)	350	714	757
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		8 656	8 656	-	-	-	-	(2 400)	(2 400)	6 256	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	400 944	-	-	-	-	1 578	1 578	402 522	480 211	500 357
Expenditure by Vote	1											
Vote 1 - Executive and Council		52 598	54 928	-	-	-	-	867	867	55 795	55 370	58 974
Vote 2 - Budget and Treasury Office		24 275	24 675	-	-	-	-	561	561	25 236	24 748	26 197
Vote 3 - Corporate Services		42 386	42 486	-	-	-	-	1 913	1 913	44 399	43 946	45 994
Vote 4 - Planning and Development		23 512	23 512	-	-	-	-	4 386	4 386	27 898	21 489	21 596
Vote 5 - Public Safety		33 222	33 302	-	-	-	-	902	902	34 204	36 221	37 462
Vote 6 - Health		34 993	36 185	-	-	-	-	562	562	36 747	37 671	39 299
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		13 494	13 494	-	-	-	-	(856)	(856)	12 639	14 351	14 210
Vote 9 - Waste Management		4 606	7 106	-	-	-	-	(494)	(494)	6 612	67 273	70 469
Vote 10 - Roads Transport		3 345	5 514	-	-	-	-	(1 661)	(1 661)	3 853	3 479	3 629
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 330	3 330	-	-	-	-	9	9	3 339	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	410 004	-	-	-	-	6 190	6 190	416 194	482 451	501 210
Surplus/ (Deficit) for the year	2	(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 672)	(2 240)	(853)

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23 FEBRUARY 2021

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	Adjusted Budget
		A	3	4	5	6	7	8	9	10			
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					2 000	2 000	3 614	1 711	2 314	
Interest earned - external investments		14 091	14 091					(2 000)	(2 000)	12 091	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	34 252				-	-	-	34 252	178 902	182 687	
Other revenue	2	13 704	162 493	-	-	-	-	(922)	(922)	161 571	84 711	89 821	
Gains										-	-	-	-
Total Revenue (excluding capital transfers and contributions)		392 172	400 944	-	-	-	-	(922)	(922)	400 022	480 211	500 357	
Expenditure By Type													
Employee related costs		239 508	241 480	-	-	-	-	6 179	6 179	247 659	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	-	-	-	-	1 057	1 057	4 987	4 205	4 206	
Finance charges								70	70	70			
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	
Other materials		51 197	51 197					163	163	51 360	51 421	52 167	
Contracted services		32 272	38 022	-	-	-	-	(3 273)	(3 273)	34 749	94 882	96 225	
Transfers and subsidies		1 230	1 230					621	621	1 851	1 085	926	
Other expenditure		57 894	58 944	-	-	-	-	1 374	1 374	60 318	61 337	62 144	
Losses										-	-	-	-
Total Expenditure		401 233	410 004	-	-	-	-	6 190	6 190	416 195	482 451	501 211	
Surplus/(Deficit)		(9 060)	(9 060)	-	-	-	-	(7 113)	(7 113)	(16 173)	(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)								2 500	2 500	2 500			
Surplus/(Deficit) before taxation		(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 673)	(2 240)	(853)	
Taxation									-	-			
Surplus/(Deficit) after taxation		(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 673)	(2 240)	(853)	
Attributable to minorities									-	-			
Surplus/(Deficit) attributable to municipality		(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 673)	(2 240)	(853)	
Share of surplus/ (deficit) of associate									-	-			
Surplus/ (Deficit) for the year		(9 060)	(9 060)	-	-	-	-	(4 613)	(4 613)	(13 673)	(2 240)	(853)	

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23 FEBRUARY 2021

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		5 000	4 763	-	-	-	-	(750)	(750)	4 013	-	-
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	1 500	3 000	-	-
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	6 263	-	-	-	-	750	750	7 013	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		30	267	-	-	-	-	88	88	355	90	90
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	86	86	86	30	30
Vote 3 - Corporate Services		1 575	1 575	-	-	-	-	886	886	2 461	310	310
Vote 4 - Planning and Development		30	30	-	-	-	-	149	149	179	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	30	30	30	-	-
Vote 6 - Health		-	-	-	-	-	-	50	50	50	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	2 522	2 522	2 522	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	1 400	1 400	1 400	-	-
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	1 872	-	-	-	-	5 211	5 211	7 083	430	430
Total Capital Expenditure - Vote		8 135	8 135	-	-	-	-	5 961	5 961	14 096	430	430

DC4 Garden Route - Table B6 Adjustments Budget Financial Position - 23 FEBRUARY 2021

Budget Year 2020/21												Budget Year +1 2021/22	Budget Year +2 2022/23
Description	Ref	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		143 131	143 131				–		–	143 131	146 637	151 668	
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–	
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–	–	
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		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	1	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	–	–	–	–	(4 612)	(4 612)	244 960	246 180	236 990	
Reserves		18 973	18 973	–	–	–	–	–	–	18 973	22 749	26 524	
TOTAL COMMUNITY WEALTH/EQUITY		268 545	268 545	–	–	–	–	(4 612)	(4 612)	263 933	268 928	263 515	

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
											+1 2021/22	+2 2022/23
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		200 102	203 329					1 078	1 078	204 407	281 440	293 869
Transfers and Subsidies - Operational	1	174 269	179 813				-	-	-	179 813	178 902	182 687
Transfers and Subsidies - Capital	1	-							-	-	-	-
Interest		17 801	17 801					(2 000)	(2 000)	15 801	19 869	23 801
Dividends									-	-		
Payments												
Suppliers and employees		(394 231)	(403 002)					(6 168)	(6 168)	(409 171)	(475 190)	(493 970)
Finance charges		-							-	-	-	-
Transfers and Grants	1	(1 230)	(1 230)					(621)	(621)	(1 851)	(1 085)	(926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 288)	(3 288)	-	-	-	-	(7 711)	(7 711)	(10 999)	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)					(5 961)	(5 961)	(14 096)	(430)	(430)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 135)	(8 135)	-	-	-	-	(5 961)	(5 961)	(14 096)	(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)	-	-	-	-	(13 672)	(13 672)	(25 096)	3 506	5 031
Cash/cash equivalents at the year begin:	2	154 555	154 555					-	-	154 555	129 459	132 964
Cash/cash equivalents at the year end:	2	143 131	143 131	-	-	-	-	(13 672)	(13 672)	129 459	132 964	137 995

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23 FEBRUARY 2021

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												
Cash and investments available												
Cash/cash equivalents at the year end	1	143 131	143 131	–	–	–	–	(13 672)	(13 672)	129 459	132 964	137 995
Other current investments > 90 days		–	(0)	–	–	–	–	13 672	13 672	13 672	13 672	13 672
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)					(108)	(108)	(17 796)	(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	–	–	–	–	(108)	(108)	45 253	9 292	14 564
Surplus(shortfall)		131 692	97 798	–	–	–	–	108	108	97 906	137 372	137 131

[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
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 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												
Depreciation & asset impairment		3 930	3 930	-	-	-	-	1 057	1 057	4 987	4 205	4 206
Repairs and Maintenance by asset class	3	4 059	4 059	-	-	-	-	-	-	4 059	4 276	4 291
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		197	197	-	-	-	-	-	-	197	201	110
Sanitation Infrastructure		218	218	-	-	-	-	-	-	218	221	179
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	1 057	1 057	9 046	8 481	8 497
Renewal and upgrading of Existing Assets as % of total		18,4%	18,4%							18,4%	0,0%	0,0%
Renewal and upgrading of Existing Assets as % of depreciation		38,2%	38,2%							30,1%	0,0%	0,0%
R&M as a % of PPE		1,6%	1,6%							1,6%	1,7%	1,7%
Renewal and upgrading and R&M as a % of PPE		2,2%	2,2%							2,2%	1,7%	1,7%

DC4 Garden Route - Table B10 Basic service delivery measurement - 23 FEBRUARY 2021

Budget Year 2020/21											Budget Year	Budget Year
											+1 2021/22	+2 2022/23
Description	Ref	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	7	8	9	10	11	12	13	14		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-			-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-			-	-	-	-	-	-	-
Total number of households	5	-									-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
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 Service Level sub-total		-	-			-	-	-	-	-	-	-
Total number of households	5	-									-	-
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 Service Level sub-total		-	-			-	-	-	-	-	-	-
Total number of households	5	-									-	-
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 Service Level sub-total		-	-			-	-	-	-	-	-	-
Total number of households	5	-									-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-				-		-		-	-
Sanitation (free minimum level service)		-	-				-		-		-	-
Electricity/other energy (50kw/h per household per month)		-	-				-		-		-	-
Refuse (removed at least once a week)		-	-				-		-		-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-				-		-		-	-
Sanitation (free sanitation service to indigent households)		-	-				-		-		-	-
Electricity/other energy (50kw/h 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												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-				-		-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)			-				-		-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-				-		-	-	-	-
Electricity/other energy (in excess of 50 kw/h per indigent household per month)		-	-				-		-	-	-	-
households)		-	-				-		-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-				-		-	-	-	-

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

The municipality implemented the following assumptions in the compilation of the adjustment budget:

- Refer to section 3.5 where the adjustments are explained.

Section 6 – Adjustments to budget funding

Refer to section 3.5 and the budget schedules for the funding of the budget.

Section 7 – Adjustments to expenditure on allocations and grant programmes

Refer to section 3.5 of the report and supporting tables for the proposed adjustments.

Section 8 – Adjustments to Grants made by the Municipality

Not applicable

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

The Human Settlement structure were created on the financial system, and the employee benefits increased with the two delegates for the remaining of this financial year. Further adjustments to employee benefits are set out in section 3 of the report.

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

Refer to section 3.5 and the budget schedules for adjustments to capital expenditure.

Section 12 – Municipal Manager’s quality certificate



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	L. Hoek
Reference:	6/18/7/2020-2021
Date:	15 February 2021

QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **4th 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 

Date 15/02/2021

B SCHEDULE 2020/21
FOURTH
ADJUSTMENT BUDGET
SUPPORTING TABLES

DC4 Garden Route - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates <i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i> <i>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 <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 <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 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												
Fuel Levy			146 217						-	146 217		
Other Revenue		13 704	16 276					(922)	(922)	15 354	84 711	89 821
Total 'Other' Revenue	1	13 704	162 493	-	-	-	-	(922)	(922)	161 571	84 711	89 821

EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		151 646	152 891				–	3 259	3 259	156 150	159 054	168 606
Pension and UIF Contributions		24 885	24 885					1	1	24 886	26 952	28 071
Medical Aid Contributions		19 959	19 959					36	36	19 995	21 832	23 503
Overtime		4 080	4 807						–	4 807	4 337	4 598
Performance Bonus		–	–						–	–	–	–
Motor Vehicle Allowance		9 882	9 882					305	305	10 187	10 658	11 226
Cellphone Allowance		264	264						–	264	279	292
Housing Allowances		2 351	2 351					112	112	2 463	2 462	2 604
Other benefits and allowances		18 148	18 148					816	816	18 965	19 431	20 567
Payments in lieu of leave		–	–						–	–	–	–
Long service awards		–	–						–	–	–	–
Post-retirement benefit obligations	4	8 292	8 292					1 650	1 650	9 942	8 653	9 519
sub-total		239 508	241 480	–	–	–	–	6 179	6 179	247 659	253 657	268 985
Less: Employees costs capitalised to PPE												
									–	–		
Total Employee related costs	1	239 508	241 480	–	–	–	–	6 179	6 179	247 659	253 657	268 985
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		3 930	3 930					1 057	1 057	4 987	4 205	4 206
Lease amortisation									–	–		
Capital asset impairment									–	–		
Total Depreciation & asset impairment	1	3 930	3 930	–	–	–	–	1 057	1 057	4 987	4 205	4 206
Bulk purchases												
Electricity Bulk Purchases									–	–		
Water Bulk Purchases									–	–		
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants												
Cash transfers and grants		1 230	1 230					621	621	1 851	1 085	926
Non-cash transfers and grants									–	–		
Total transfers and grants		1 230	1 230	–	–	–	–	621	621	1 851	1 085	926
Contracted services												
Outsourced Services		5 852	5 852					(316)	(316)	5 536	6 658	5 841
Consultants and Professional Services		13 750	19 500				–	(2 075)	(2 075)	17 425	74 714	77 096
Contractors		12 670	12 670					(882)	(882)	11 788	13 510	13 289
Total contracted services		32 272	38 022	–	–	–	–	(3 273)	(3 273)	34 749	94 882	96 225
Other Expenditure By Type												
Collection costs									–	–		
Contributions to 'other' provisions									–	–	1 336	1 409
Audit fees		1 950	1 950						–	1 950	2 000	2 100
Other Expenditure		55 944	56 994					1 374	1 374	58 368	58 001	58 635
Total Other Expenditure	1	57 894	58 944	–	–	–	–	1 374	1 374	60 318	61 337	62 144
Repairs and Maintenance												
Employee related costs	14								–	–		
Other materials									–	–		
Contracted Services		4 059	4 059						–	4 059	4 276	4 291
Other Expenditure									–	–		
Total Repairs and Maintenance Expenditure	15	4 059	4 059	–	–	–	–	–	–	4 059	4 276	4 291

DC4 Garden Route - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors												
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
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 & equipment												
PPE at cost/valuation (ex cl. finance leases)	2	353 431	353 431						-	353 431	353 861	354 291
Leases recognised as PPE		1 841	1 841						-	1 841	1 933	2 030
Less: Accumulated depreciation		188 936	188 936						-	188 936	190 825	192 733
Total Property, plant & equipment	1	166 336	166 336	-	-	-	-	-	-	166 336	164 969	163 588
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Trade Payables		30 555	30 555						-	30 555	31 991	33 495
Other creditors		-	-						-	-		
Unspent conditional transfers		6 894	6 894				-		-	6 894		
VAT			-						-	-		
Total Trade and other payables	1	37 449	37 449	-	-	-	-	-	-	37 449	31 991	33 495
Non current liabilities - Borrowing												
Borrowing	3								-	-		
Finance leases (including PPP asset element)		28	28						-	28	28	28
Total Non current liabilities - Borrowing		28	28	-	-	-	-	-	-	28	28	28
Provisions - non current												
Retirement benefits		144 823	144 823						-	144 823	153 513	162 724
Refuse landfill site rehabilitation									-	-		
Other									-	-		
Total Provisions - non current		144 823	144 823	-	-	-	-	-	-	144 823	153 513	162 724
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		264 663	264 663					0	0	264 664	249 572	246 180
GRAP adjustments									-	-		
Restated balance		264 663	264 664		-	-	-	0	0	264 664	249 572	246 180
Surplus/(Deficit)		(9 060)	(9 060)		-	-	-	(4 613)	(4 613)	(13 673)	(2 240)	(853)
Transfers to/from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments		(6 031)	(6 031)						-	(6 031)	(1 152)	(8 337)
Accumulated Surplus/(Deficit)	1	249 572	249 572	-	-	-	-	(4 612)	(4 612)	244 960	246 180	236 990
Reserves												
Housing Development Fund									-	-		
Capital replacement		18 973	18 973						-	18 973	22 749	26 524
Self-insurance									-	-		
Other reserves									-	-		
Revaluation									-	-		
Total Reserves	2	18 973	18 973	-	-	-	-	-	-	18 973	22 749	26 524
TOTAL COMMUNITY WEALTH/EQUITY	2	268 545	268 545	-	-	-	-	(4 612)	(4 612)	263 933	268 928	263 515

DC4 Garden Route - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 23 FEBRUARY 2021

Description	Unit of measurement	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

DC4 Garden Route - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 23 FEBRUARY 2021

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0,2%	0,2%	0,2%	0,1%	0,1%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				232,8%	232,8%	232,8%	247,1%	240,1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				232,8%	232,8%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1,9	1,9	1,9	2,1	2,0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				22,3%	21,8%	21,9%	18,8%	18,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					26,2%	26,2%	28,9%	24,1%	24,3%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) 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)				61,1%	60,2%	61,9%	52,8%	53,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				1,0%	1,0%	1,0%	0,9%	0,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1,0%	1,0%	1,3%	0,9%	0,8%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

DC4 Garden Route - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 23 FEBRUARY 2021

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Budget Year 2020/21	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%	%	%

DC4 Garden Route - Supporting Table SB6 Adjustments Budget - funding measurement - 23 FEBRUARY 2021

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				143 131	143 131	129 459	132 964	137 995
Cash + investments at the yr end less applications - R'000	2	18(1)b				131 692	97 798	97 906	137 372	137 131
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(9 060)	(9 060)	(13 673)	(2 240)	(853)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	98,2%	57,7%	57,8%	98,6%	98,3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				114,0%	114,0%	50,9%	115,1%	91,1%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-3,5%	-3,3%
Long term receivables % change - incr(decr)	12	18(1)a							6,0%	6,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1,6%	1,6%	1,6%	1,7%	1,7%
Asset renewal % of capital budget	14	20(1)(vi)				18,4%	18,4%	18,4%	0,0%	0,0%

DC4 Garden Route - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		168 297	172 793	–	–	(1 661)	(1 661)	171 132	175 245	176 462
Local Government Equitable Share		162 480	165 707				–	165 707	171 166	172 733
Finance Management	3	1 000	1 000				–	1 000	1 000	1 000
Municipal Systems Improvement		300	300				–	300	500	
EPWP Incentive		2 072	2 072				–	2 072		
NT - Rural Roads Asset Management System		2 445	3 714			(1 661)	(1 661)	2 053	2 579	2 729
Other transfers and grants [insert description]							–	–		
Provincial Government:		3 400	7 676	–	–	–	–	7 676	4 158	3 335
PT - Integrated Transport Planning		900	1 800				–	1 800	900	900
PT - WC Support Grant		400	2 408		–		–	2 408		
PT - Disaster Management Grant			80				–	80	935	
PT - Health Services			465		–		–	465		
PT - Safety Implementation Plan (WOSA)	5	2 100	2 923				–	2 923	2 323	2 435
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Operating Transfers and Grants	6	171 697	180 469	–	–	(1 661)	(1 661)	178 808	179 403	179 797
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Capital Transfers and Grants	6	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		171 697	180 469	–	–	(1 661)	(1 661)	178 808	179 403	179 797

DC4 Garden Route - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		168 297	172 793	–	–	(1 661)	(1 661)	171 132	172 018	176 462
Local Government Equitable Share		162 480	165 707				–	165 707	167 939	172 733
Finance Management		1 000	1 000				–	1 000	1 000	1 000
Municipal Systems Improvement		300	300				–	300	500	
EPWP Incentive		2 072	2 072				–	2 072		
NT - Rural Roads Asset Management System		2 445	3 714			(1 661)	(1 661)	2 053	2 579	2 729
Other transfers and grants [insert description]							–	–		
Provincial Government:		3 400	7 676	–	–	–	–	7 676	4 158	3 335
PT - Integrated Transport Planning		900	1 800				–	1 800	900	900
PT - WC Support Grant		400	2 408		–		–	2 408		
PT - Disaster Management Grant			80				–	80	935	
PT - Health Services			465		–		–	465		
PT - Safety Implementation Plan (WOSA)		2 100	2 923				–	2 923	2 323	2 435
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total operating expenditure of Transfers and Grants:		171 697	180 469	–	–	(1 661)	(1 661)	178 808	176 176	179 797
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		171 697	180 469	–	–	(1 661)	(1 661)	178 808	176 176	179 797

[illegible]

DC4 Garden Route - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
		A										
R thousands												
Cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
[insert description]	3								-	-		
Private Enterprises		550	550						-	550	322	235
Public entripises		175	175						-	175	105	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		725	725	-	-	-	-	-	-	725	427	235
Cash transfers to other Organisations												
[insert description]	4								-	-		
Households		505	505					621	621	1 126	658	691
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		505	505	-	-	-	-	621	621	1 126	658	691
TOTAL CASH TRANSFERS	5	1 230	1 230	-	-	-	-	621	621	1 851	1 085	926
Non-cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		1 230	1 230	-	-	-	-	621	621	1 851	1 085	926

DC4 Garden Route - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 23 FEBRUARY 2021

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		11 298	11 298						-	11 298	0,0%
Pension and UIF Contributions		242	242						-	242	0,0%
Medical Aid Contributions		78	78						-	78	0,0%
Motor Vehicle Allowance		776	776						-	776	0,0%
Cellphone Allowance		515	515						-	515	
Housing Allowances		451	451						-	451	
Other benefits and allowances		-	-						-	-	
Sub Total - Councillors		13 360	13 360			-		-	-	13 360	0,0%
% increase			-							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 390	4 390						-	4 390	0,0%
Pension and UIF Contributions		161	161						-	161	0,0%
Medical Aid Contributions		105	105						-	105	0,0%
Overtime		-	-						-	-	
Performance Bonus		-	-						-	-	
Motor Vehicle Allowance		804	804						-	804	0,0%
Cellphone Allowance		142	142						-	142	0,0%
Housing Allowances		-	-						-	-	
Other benefits and allowances		770	770						-	770	
Payments in lieu of leave		-	-						-	-	
Long service awards		-	-						-	-	
Post-retirement benefit obligations		-	-						-	-	
Sub Total - Senior Managers of Municipality	5	6 371	6 371	-		-		-	-	6 371	0,0%
% increase			-							-	
Other Municipal Staff											
Basic Salaries and Wages		147 256	147 721				-	3 259	3 259	150 980	2,5%
Pension and UIF Contributions		24 724	24 724					1	1	24 725	0,0%
Medical Aid Contributions		19 854	19 854					36	36	19 890	0,2%
Overtime		4 080	4 080						-	4 080	0,0%
Performance Bonus		-	-						-	-	
Motor Vehicle Allowance		9 079	9 079					305	305	9 384	3,4%
Cellphone Allowance		122	122						-	122	0,0%
Housing Allowances		2 351	2 351					112	112	2 463	
Other benefits and allowances		17 379	17 379					816	816	18 195	
Payments in lieu of leave		-	-						-	-	
Long service awards		-	-						-	-	
Post-retirement benefit obligations	5	8 292	8 292					1 650	1 650	9 942	19,9%
Sub Total - Other Municipal Staff		233 137	233 602	-	-	-	-	6 179	6 179	239 781	2,8%
% increase											
Total Parent Municipality		252 868	253 333	-	-	-	-	6 179	6 179	259 512	2,6%

DC4 Garden Route - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and Council		24 466	15 707	14 519	14 519	21 164	18 305	14 519	17 821	20 460	14 519	14 519	39 583	230 104	225 421	235 442
Vote 2 - Budget and Treasury Office		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services		19	19	19	19	19	19	19	19	19	19	19	19	228	244	258
Vote 4 - Planning and Development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 5 - Public Safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 6 - Health		56	56	56	56	56	56	56	56	56	56	56	(268)	350	714	757
Vote 7 - Community and Social Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation		721	721	721	721	721	721	721	721	721	721	721	(1 679)	6 256	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		9	9	9	9	9	9	9	9	9	9	9	9	111	118	125
Vote 14 - Roads Agency Function		13 789	13 789	13 789	13 789	13 789	13 789	13 789	13 789	13 789	13 789	13 789	13 789	165 473	174 355	179 627
Vote 15 - Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue by Vote		39 061	30 303	29 115	29 115	35 760	32 900	29 115	32 416	35 055	29 115	29 115	51 455	402 522	480 211	500 357
Expenditure by Vote																
Vote 1 - Executive and Council		4 528	4 528	4 528	4 528	6 628	4 528	4 528	4 528	4 528	4 528	4 528	3 889	55 795	55 370	58 974
Vote 2 - Budget and Treasury Office		1 869	1 869	1 869	1 869	3 326	1 869	1 869	1 869	1 869	1 869	1 869	3 223	25 236	24 748	26 197
Vote 3 - Corporate Services		2 696	2 696	2 696	2 696	4 642	2 696	2 696	2 696	2 696	2 696	2 696	12 802	44 399	43 946	45 994
Vote 4 - Planning and Development		1 780	1 780	1 780	1 780	3 170	1 780	1 780	1 780	1 780	1 780	1 780	6 923	27 898	21 489	21 596
Vote 5 - Public Safety		2 490	2 490	2 490	2 490	4 408	2 490	2 490	2 490	2 490	2 490	2 490	4 893	34 204	36 221	37 462
Vote 6 - Health		2 646	2 646	2 646	2 646	5 104	2 646	2 646	2 646	2 646	2 646	2 646	5 186	36 747	37 671	39 299
Vote 7 - Community and Social Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 8 - Sport and Recreation		1 037	1 037	1 037	1 037	1 725	1 037	1 037	1 037	1 037	1 037	1 037	548	12 639	14 351	14 210
Vote 9 - Waste Management		368	368	368	368	540	368	368	368	368	368	368	2 396	6 612	67 273	70 469
Vote 10 - Roads Transport		279	279	279	279	279	279	279	279	279	279	279	787	3 853	3 479	3 629
Vote 11 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 12 - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 13 - Environment Protection		256	256	256	256	466	256	256	256	256	256	256	317	3 339	3 546	3 753
Vote 14 - Roads Agency Function		13 282	13 282	13 282	13 282	19 366	13 282	13 282	13 282	13 282	13 282	13 282	13 282	165 473	174 355	179 627
Vote 15 - Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		31 230	31 230	31 230	31 230	49 653	31 230	31 230	31 230	31 230	31 230	31 230	54 246	416 194	482 451	501 210
Surplus/ (Deficit)		7 832	(927)	(2 115)	(2 115)	(13 894)	1 670	(2 115)	1 187	3 825	(2 115)	(2 115)	(2 791)	(13 672)	(2 240)	(853)

DC4 Garden Route - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 23 FEBRUARY 2021

Budget Year 2020/21															Medium Term Revenue and Expenditure Framework		
Description - Standard classification	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Functional																	
Governance and administration		24 485	15 726	14 538	14 538	21 183	18 324	14 538	17 840	20 479	14 538	14 538	39 602	230 331	225 665	235 701	
Executive and council		24 466	15 707	14 519	14 519	21 164	18 305	14 519	17 821	20 460	14 519	14 519	39 583	230 104	225 421	235 442	
Finance and administration		19	19	19	19	19	19	19	19	19	19	19	19	228	244	258	
Internal audit													—	—	—	—	
Community and public safety		764	764	764	764	764	764	764	764	764	764	764	(1 794)	6 606	9 810	10 785	
Community and social services													—	—	—	—	
Sport and recreation		708	708	708	708	708	708	708	708	708	708	708	(1 527)	6 256	9 096	10 027	
Public safety													—	—	—	—	
Housing													—	—	—	—	
Health		56	56	56	56	56	56	56	56	56	56	56	(268)	350	714	757	
Economic and environmental services		9	9	9	9	9	9	9	9	9	9	9	165 482	165 584	174 473	179 752	
Planning and development													—	—	—	—	
Road transport													165 473	165 473	174 355	179 627	
Environmental protection		9	9	9	9	9	9	9	9	9	9	9	9	111	118	125	
Trading services		—	—	—	—	—	—	—	—	—	—	—	—	—	70 263	74 120	
Energy sources													—	—	—	—	
Water management													—	—	—	—	
Waste water management													—	—	—	—	
Waste management													—	—	70 263	74 120	
Other													—	—	—	—	
Total Revenue - Functional		25 258	16 499	15 311	15 311	21 956	19 097	15 311	18 613	21 252	15 311	15 311	203 290	402 522	480 211	500 357	
Expenditure - Functional																	
Governance and administration		9 866	9 866	9 866	9 866	16 004	9 866	9 866	9 866	9 866	9 866	9 866	20 865	135 527	134 673	142 415	
Executive and council		3 846	3 846	3 846	3 846	5 403	3 846	3 846	3 846	3 846	3 846	3 846	8 991	52 858	51 758	55 113	
Finance and administration		5 813	5 813	5 813	5 813	10 206	5 813	5 813	5 813	5 813	5 813	5 813	11 616	79 953	80 032	84 241	
Internal audit		206	206	206	206	396	206	206	206	206	206	206	257	2 715	2 883	3 061	
Community and public safety		6 272	6 272	6 272	6 272	11 487	6 272	6 272	6 272	6 272	6 272	6 272	14 355	88 563	89 824	92 642	
Community and social services		980	980	980	980	1 883	980	980	980	980	980	980	2 931	14 616	11 606	12 305	
Sport and recreation		857	857	857	857	1 432	857	857	857	857	857	857	2 636	12 639	14 351	14 210	
Public safety		1 955	1 955	1 955	1 955	3 379	1 955	1 955	1 955	1 955	1 955	1 955	3 829	26 761	28 550	29 327	
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Health		2 480	2 480	2 480	2 480	4 793	2 480	2 480	2 480	2 480	2 480	2 480	4 958	34 547	35 316	36 800	
Economic and environmental services		1 086	1 086	1 086	1 086	1 680	1 086	1 086	1 086	1 086	1 086	1 086	169 833	182 370	188 236	193 452	
Planning and development		551	551	551	551	935	551	551	551	551	551	551	3 257	9 706	6 856	6 442	
Road transport		279	279	279	279	279	279	279	279	279	279	279	166 259	169 326	177 834	183 256	
Environmental protection		256	256	256	256	466	256	256	256	256	256	256	317	3 339	3 546	3 753	
Trading services		—	—	—	—	—	—	—	—	—	—	—	6 612	6 612	67 273	70 469	
Energy sources													—	—	—	—	
Water management													—	—	—	—	
Waste water management													—	—	—	—	
Waste management													6 612	6 612	67 273	70 469	
Other		176	176	176	176	283	176	176	176	176	176	176	1 075	3 121	2 444	2 233	
Total Expenditure - Functional		17 400	17 400	17 400	17 400	29 453	17 400	17 400	17 400	17 400	17 400	17 400	212 740	416 194	482 451	501 210	
Surplus/ (Deficit) 1.		7 858	(901)	(2 089)	(2 089)	(7 497)	1 697	(2 089)	1 213	3 852	(2 089)	(2 089)	(9 451)	(13 672)	(2 240)	(853)	

DC4 Garden Route - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
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		135	135	135	135	135	135	135	135	135	135	135	2 135	3 614	1 711	2 314
Interest earned - external investments		2 818	-	-	-	705	1 409	-	2 114	-	-	-	5 046	12 091	15 937	18 833
Interest earned - outstanding debtors		309	309	309	309	309	309	309	309	309	309	309	309	3 710	3 933	4 969
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits		9	9	9	9	9	9	9	9	9	9	9	9	111	118	125
Agency services		15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	184 673	194 899	201 609
Transfers and subsidies		52 281	8 713	-	-	43 567	17 427	-	8 713	43 567	-	-	(140 017)	34 252	178 902	182 687
Other revenue		1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	149 009	161 571	84 711	89 821
Gains													-	-	-	-
Total Revenue		72 083	25 698	16 984	16 984	61 256	35 820	16 984	27 811	60 552	16 984	16 984	31 879	400 022	480 211	500 357
Expenditure By Type																
Employee related costs		18 424	18 424	18 424	18 424	36 847	18 424	18 424	18 424	18 424	18 424	18 424	26 575	247 659	253 657	268 985
Remuneration of councillors		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 360	13 894	14 449
Debt impairment		153	153	153	153	153	153	153	153	153	153	153	153	1 841	1 970	2 108
Depreciation & asset impairment		328	328	328	328	328	328	328	328	328	328	328	1 385	4 987	4 205	4 206
Finance charges		-	-	-	-	-	-	-	-	-	-	-	70	70	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 429	51 360	51 421	52 167
Contracted services		2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	5 166	34 749	94 882	96 225
Transfers and subsidies		103	103	103	103	103	103	103	103	103	103	103	723	1 851	1 085	926
Other expenditure		4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	7 249	60 318	61 337	62 144
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		31 901	31 901	31 901	31 901	50 324	31 901	31 901	31 901	31 901	31 901	31 901	46 863	416 195	482 451	501 211
Surplus/(Deficit)		40 183	(6 203)	(14 916)	(14 916)	10 932	3 920	(14 916)	(4 089)	28 651	(14 916)	(14 916)	(14 984)	(16 173)	(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 Corporatons, Higher Educational													-	-	-	-
Transfers and subsidies - capital (in-kind - all)													2 500	2 500	-	-
Surplus/(Deficit) after capital transfers & contributions		40 183	(6 203)	(14 916)	(14 916)	10 932	3 920	(14 916)	(4 089)	28 651	(14 916)	(14 916)	(12 484)	(13 673)	(2 240)	(853)

DC4 Garden Route - Supporting Table SB15 Adjustments Budget - monthly cash flow - 23 FEBRUARY 2021

Monthly cash flows	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Rental of facilities and equipment		135	135	135	135	135	135	135	135	135	135	135	2 135	3 614	1 711	2 314
Interest earned - external investments		2 818	—	—	—	705	1 409	—	2 114	—	—	—	5 046	12 091	15 937	18 833
Interest earned - outstanding debtors		309	309	309	309	309	309	309	309	309	309	309	309	3 710	3 933	4 969
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits		9	9	9	9	9	9	9	9	9	9	9	9	111	118	125
Agency services		15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	15 389	184 673	194 899	201 609
Transfers and Subsidies - Operational		52 281	8 713	—	—	43 567	17 427	—	8 713	43 567	—	—	(140 017)	34 252	178 902	182 687
Other revenue		1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	149 009	161 571	84 711	89 821
Cash Receipts by Source		72 083	25 698	16 984	16 984	61 256	35 820	16 984	27 811	60 552	16 984	16 984	31 879	400 022	480 211	500 357
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													2 500	2 500		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		72 083	25 698	16 984	16 984	61 256	35 820	16 984	27 811	60 552	16 984	16 984	34 379	402 522	480 211	500 357
Cash Payments by Type																
Employee related costs		18 424	18 424	18 424	18 424	36 847	18 424	18 424	18 424	18 424	18 424	18 424	26 575	247 659	253 657	268 985
Remuneration of councillors		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 360	13 894	14 449
Finance charges		—	—	—	—	—	—	—	—	—	—	—	70	70	—	—
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Other materials		4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 266	4 429	51 360	51 421	52 167
Contracted services		2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	4 230	33 813	94 882	96 225
Transfers and grants - other municipalities																
Transfers and grants - other		103	103	103	103	103	103	103	103	103	103	103	723	1 851	1 085	926
Other expenditure		4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	4 824	7 249	60 318	61 337	62 144
Cash Payments by Type		31 420	31 420	31 420	31 420	49 843	31 420	31 420	31 420	31 420	31 420	31 420	44 389	408 430	476 275	494 896
Other Cash Flows/Payments by Type																
Capital assets		50	50	130	30	255	200	100	540	—	750	—	11 991	14 096	430	430
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		31 470	31 470	31 550	31 450	50 098	31 620	31 520	31 960	31 420	32 170	31 420	56 381	422 527	476 705	495 326
NET INCREASE/(DECREASE) IN CASH HELD		40 613	(5 772)	(14 565)	(14 465)	11 158	4 201	(14 535)	(4 148)	29 132	(15 185)	(14 435)	(22 001)	(20 005)	3 506	5 031
Cash/cash equivalents at the month/year beginning:		154 555	195 168	189 396	174 831	160 365	171 523	175 724	161 188	157 040	186 172	170 986	156 551	154 555	134 550	138 055
Cash/cash equivalents at the month/year end:		195 168	189 396	174 831	160 365	171 523	175 724	161 188	157 040	186 172	170 986	156 551	134 550	134 550	138 055	143 086

DC4 Garden Route - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 23 FEBRUARY 2021

Budget Year 2020/21														Medium Term Revenue and Expenditure Framework		
Description - Municipal Vote	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1												4 013	4 013	-	-
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											750		2 250	3 000	-	-
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	-	-	-	-	-	-	-	-	-	750	-	6 263	7 013	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and Council								30					325	355	90	90
Vote 2 - Budget and Treasury Office													86	86	30	30
Vote 3 - Corporate Services		50	50	100	30	255	200	70	540	280	-	-	886	2 461	310	310
Vote 4 - Planning and Development				30									149	179	-	-
Vote 5 - Public Safety													30	30	-	-
Vote 6 - Health													50	50	-	-
Vote 7 - Community and Social Services													-	-	-	-
Vote 8 - Sport and Recreation													2 522	2 522	-	-
Vote 9 - Waste Management													-	-	-	-
Vote 10 - Roads Transport													1 400	1 400	-	-
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	3	50	50	130	30	255	200	100	540	280	-	-	5 448	7 083	430	430
Total Capital Expenditure	2	50	50	130	30	255	200	100	540	280	750	-	11 711	14 096	430	430

DC4 Garden Route - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		50	50	100	30	255	200	100	540	280	–	–	5 310	6 915	430	430
Executive and council								30					4 394	4 424	60	60
Finance and administration		50	50	100	30	255	200	70	540	280			908	2 483	370	370
Internal audit													9	9	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	750	–	4 852	5 602	–	–
Community and social services													–	–	–	–
Sport and recreation											750		4 772	5 522	–	–
Public safety													30	30	–	–
Housing													–	–	–	–
Health													50	50	–	–
Economic and environmental services		–	–	30	–	–	–	–	–	–	–	–	1 549	1 579	–	–
Planning and development				30									149	179	–	–
Road transport													1 400	1 400	–	–
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional		50	50	130	30	255	200	100	540	280	750	–	11 711	14 096	430	430

DC4 Garden Route - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H	Budget	Budget
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		

Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Other assets	250	250	-	-	-	-	-	-	250	-	-	-
Operational buildings	250	250	-	-	-	-	-	-	250	-	-	-
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares	250	250							250			
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Land Settlement Software Applications												
Unspecified												
Computer Equipment	955	955	-	-	-	-	-	-	955	30	30	
Computer Equipment	955	955							955	30	30	
Furniture and Office Equipment	130	130	-	-	-	-	-	-	130	60	60	
Furniture and Office Equipment	130	130							130	60	60	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment												
Transport Assets	300	300	-	-	-	-	-	-	300	-	-	
Transport Assets	300	300							300			
Land	5 000	5 000	-	-	-	-	-	-	5 000	-	-	
Land	5 000	5 000							5 000			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets to be adjusted	1	6 635	6 635	-	-	-	-	-	6 635	90	90	

DC4 Garden Route - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 23 FEBRUARY 2021

[illegible]

Community Assets		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 500	1 500	-	-	-	-	-	-	1 500	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be	1	1 500	1 500	-	-	-	-	-	-	1 500	-	-

DC4 Garden Route - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	7	8	9	10	11	12	13	14	Budget	Budget
		A1	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		415	415	-	-	-	-	-	-	415	422	289
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		197	197	-	-	-	-	-	-	197	201	110
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares		197	197						-	197	201	110
Sanitation Infrastructure		218	218	-	-	-	-	-	-	218	221	179
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares		218	218						-	218	221	179
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		

Community Assets	1 395	1 395	-	-	-	-	-	-	1 395	1 459	1 471
Community Facilities	75	75	-	-	-	-	-	-	75	79	83
Halls								-	-		
Centres								-	-		
Crèches								-	-		
Clinics/Care Centres								-	-		
Fire/Ambulance Stations								-	-		
Testing Stations								-	-		
Museums								-	-		
Galleries								-	-		
Theatres								-	-		
Libraries								-	-		
Cemeteries/Crematoria								-	-		
Police								-	-		
Parks								-	-		
Public Open Space								-	-		
Nature Reserves								-	-		
Public Ablution Facilities								-	-		
Markets								-	-		
Stalls								-	-		
Abattoirs								-	-		
Airports								-	-		
Taxi Ranks/Bus Terminals								-	-		
Capital Spares	75	75						-	75	79	83
Sport and Recreation Facilities	1 320	1 320	-	-	-	-	-	-	1 320	1 380	1 388
Indoor Facilities								-	-		
Outdoor Facilities								-	-		
Capital Spares	1 320	1 320						-	1 320	1 380	1 388
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments								-	-		
Historic Buildings								-	-		
Works of Art								-	-		
Conservation Areas								-	-		
Other Heritage								-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
Other assets	959	959	-	-	-	-	-	-	959	1 030	1 086
Operational buildings	959	959	-	-	-	-	-	-	959	1 030	1 086
Municipal Offices	959	959						-	959	1 030	1 086
Pay/Enquiry Points								-	-		
Building Plan Offices								-	-		
Workshops								-	-		
Yards								-	-		
Stores								-	-		
Laboratories								-	-		
Training Centres								-	-		
Manufacturing Plant								-	-		
Depots								-	-		
Capital Spares								-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing								-	-		
Social Housing								-	-		
Capital Spares								-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets								-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes								-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights								-	-		
Effluent Licenses								-	-		
Solid Waste Licenses								-	-		
Computer Software and Applications								-	-		
Land Settlement Software Applications								-	-		
Unspecified								-	-		
Computer Equipment	53	53	-	-	-	-	-	-	53	56	59
Computer Equipment	53	53						-	53	56	59
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment								-	-		
Machinery and Equipment	180	180	-	-	-	-	-	-	180	189	198
Machinery and Equipment	180	180						-	180	189	198
Transport Assets	1 057	1 057	-	-	-	-	-	-	1 057	1 120	1 187
Transport Assets	1 057	1 057						-	1 057	1 120	1 187
Land	-	-	-	-	-	-	-	-	-	-	-
Land								-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-	-		
Total Repairs and Maintenance Expenditure to be	1	4 059	4 059	-	-	-	-	-	4 059	4 276	4 291

DC4 Garden Route - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 23 FEBRUARY 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		

Community Assets	234	234	-	-	-	-	45	45	279	251	-	
Community Facilities	234	234	-	-	-	-	45	45	279	251	-	
Halls	234	234					45	45	279	251		
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-										
Improved Property												
Unimproved Property												
Non-revenue Generating	-	-										
Improved Property												
Unimproved Property												
Other assets	2 403	2 403	-	-	-	-	1 380	1 380	3 783	2 572	2 726	
Operational Buildings	2 403	2 403	-	-	-	-	1 380	1 380	3 783	2 572	2 726	
Municipal Offices	2 403	2 403					1 380	1 380	3 783	2 572	2 726	
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing	-	-	-	-	-	-	-	-	-	-	-	
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets												
Intangible Assets	1 014	1 014	-	-	-	-	(90)	(90)	924	1 085	1 160	
Servitudes												
Licences and Rights	1 014	1 014	-	-	-	-	(90)	(90)	924	1 085	1 160	
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications	1 014	1 014					(90)	(90)	924	1 085	1 160	
Lead Settlement Software Applications												
Unspecified												
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment												
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment												
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment												
Transport Assets	279	279	-	-	-	-	(278)	(278)	1	299	320	
Transport Assets	279	279					(278)	(278)	1	299	320	
Land	-	-	-	-	-	-	-	-	-	-	-	
Land												
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals												
Total Depreciation to be adjusted	1	3 930	3 930	-	-	-	-	1 057	1 057	4 987	4 205	4 206

DC4 Garden Route - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 23 FEBRUARY 2021

[illegible]

Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Non-revenue generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment												
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment												
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment												
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets												
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land												
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Total capital expenditure on upgrading or existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

DC4 Garden Route - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 23 FEBRUARY 2021

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework							
												Budget Year 2020/21		Budget Year +1 2021/22		Budget Year +2 2022/23			
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget		
R thousands																			
Parent municipality:																			
List all capital projects grouped by Function																			
Executive and council	Office Furniture		New				Furniture and Office Equipment							30	4 885	60		60	
Executive and council	Land		New				Land							5 900	4 013				
Finance and administration	Office Furniture		New				Furniture and Office Equipment							70	70	90		90	
Finance and administration	Laptops and computer equipment		New				Computer Equipment							955	1 531	280		280	
Finance and administration	Fire alarm en detectors		New											250	250				
Finance and administration	Pool vehicle													300	300				
Planning and Economic Development	Callidory Spa Roof's													1 500	3 000				
Planning and Economic Development	Office Furniture													30	67				
Entities:																			
List all capital projects grouped by Municipal Entity																			
Entity Name																			
Project name																			

DC4 Garden Route - Supporting Table SB20 Not required - 23 FEBRUARY 2021

[illegible]