

**BUDGET STEERING COMMITTEE**

**24 MAY 2021**

**MAYORAL COMMITTEE**

**25 MAY 2021**

**DISTRICT COUNCIL**

**25 MAY 2021**

- 1. REPORT: FINAL BUDGET 2021/2022 MTREF (MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK) / VERSLAG: FINALE BEGROTING 2021/2022 MEDIUM TERMYN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / INGXELO: UYILO LOLWABIWO-MALI 2020/2021 MTREF (INGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO)**

### **REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)**

#### **2 PURPOSE**

To table the final budget 2021/22 MTREF of Garden Route District Municipality for approval in terms of Section 16 (2) of the Municipal Finance Management Act 56 of 2003.

#### **3. DELEGATED AUTHORITY**

Council

#### **4. EXECUTIVE SUMMARY**

As per section 16(2) of the Municipal Finance Management Act 56 of 2003, the mayor must submit the annual Budget to the municipal council for approval before the start of the new financial year as per Municipal Finance Management Act 56, 2003.

The Multi-year Budget for 2021/22, 2022/2023, 2023/24 is hereby submitted to the council for approval. The budget must be read in the prescribed format, refer to attachment containing the breakdown of the Final Budget.

#### **5. RECOMMENDATIONS**

That Council take the following resolutions:

- 1) That the final annual budget of Garden Route District Municipality for the financial year 2021/22 as set out in the schedules contained in Section 4 and Annexure A be approved:  
(a) Table A1 Consolidated Budget Summary;

- (b) Table A2 Consolidated Budget Financial Performance (by standard classification);
  - (c) Table A3 Consolidated Budget Financial Performance (by municipal vote);
  - (d) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
  - (e) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
  - (f) Table A6 Consolidated Budget Financial Position;
  - (g) Table A7 Consolidated Budget Cash Flows
  - (h) Table A8 Consolidated Cash backed reserves/ accumulated surplus
  - (i) Table A9 Consolidated Asset Management
  - (j) Table A10 Consolidated basic service delivery measurement
- 2) That Council approves the Operating Revenue Budget of R420,694,075.
  - 3) That Council approves the Operating Expenditure budget of R428,166,027.
  - 4) That Council approves the Capital budget of R 76,172,524.
  - 5) That Council takes note that R 177,340,000 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
  - 6) That Council approves the tariffs for all services. (Annexure B)
  - 7) That Council approves the amended budget related policy that have been reviewed and that have been amended, namely:
    - SCM Policy (Annexure H)
    - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
    - Banking, Cash Management and Investment Policy (Annexure J)
  - 8) That council approves the following policies that have been reviewed and remained unchanged, namely:
    - Tariffs Policy (Annexure C)
    - Longterm Financial Management Policy (Annexure D)
    - Budget policy (Annexure E)
    - Asset Management Policy (Annexure F)
    - Funds and Reserve Policy (Annexure G)
    - Borrowing Policy (Annexure K)
    - Preferential Procurement Policy (Annexure L)
    - Petty Cash Policy (Annexure M)
    - Cost Containment Policy (Annexure N)
  - 9) That Council takes note of the following Budget Circulars, namely:
    - MFMA Circular No 107 (Annexure O)
    - MFMA Circular No 108 (Annexure P)
    - Provincial Treasury Budget Circular No. 20 of 2020 (Annexure Q)
  - 10) That Council take note of the project plans submitted by the departments (Annexure R)

- 11) That Council approves that the indicated portion of the capital budget be funded from the Capital Replacement Reserve which is cash funded.
- 12) That Council approves that the operational budget deficit be funded from accumulated reserves from prior years, which is cash funded.

## **AANBEVELINGS**

Dat die Raad die volgende aanbevelings aanvaar en goedkeur soos voorgelê sal word:

- 1) Dat die Raad goedkeuring gee vir die meerjarige konsepbegroting vir Garden Route Distrik Munisipaliteit vir die finansiële jaar 2021/2022 soos uiteengesit in seksie 4 van die begrotingsverslag en Aanhangsel A:
  - (a) Tabel A1 Gekonsolideerde begrotings opsomming;
  - (b) Tabel A2 Gekonsolideerde Begrotings Finansiële prestasie (volgens standard klassifikasie);
  - (c) Tabel A3 Gekonsolideerde Begrotings Finansiële Prestasie (volgens munisipale segment);
  - (d) Tabel A4 Gekonsolideerde Begrotings Finansiële Prestasie (Inkomste en Uitgawes)
  - (e) Tabel A5 Gekonsolideerde Kapitale Begrotings uitgawes (volgens munisipale segment en befondsing bron)
  - (f) Tabel A6 Gekonsolideerde Begroting Finansiële
  - (g) Tabel A7 Gekonsolideerde Begroting Kontantvloei
  - (h) Tabel A8 Gekonsolideerde kontant gerugsteunde reserwes/opgehoopte surplus
  - (i) Tabel A9 Gekonsolideerde Bate Bestuur
  - (j) Tabel A10 Gekonsolideerde Basiese dienslewering bepaling
- 2) Dat die Raad Bedryfsinkomste van R 420,694,075 goedkeur.
- 3) Dat die Raad Bedryfsuitgawes van R 428,166,027 goedkeur.
- 4) Dat die Raad Kapitale Begroting van R 76,172,524 goedkeur.
- 5) Dat die Raad kennis neem dat R 177,340,000 bedryfsinkomste en bedryfsuitgawes van Departement van Publieke Vervoer vir die paaie agentskapsfunksie ingesluit is by die totale bedryfsbegroting soos per aanbeveling 1 – 4.
- 6) Dat die Raad die tariewe vir alle dienste goedkeur. (Aanhangsel B)
- 7) Dat die Raad die aangepaste begrotingsverwante beleid wat hersien en verander is goedkeur, naamlik:
  - Voorsienings Kanaal Beleid (Aanhangsel H)
  - Krediet Beheer en Skuld Invorderings Beleid (Aanhangsel I)
  - Bank, Kontantbestuur en beleggings Beleid (Aanhangsel J)
- 8) Dat die Raad die volgende beleide hersien is en geen veranderinge is aangebring nie goedkeur, naamlik:
  - Tariewe Beleid (Aanhangsel C)
  - Langtermyn Finansiële Bestuurs Beleid (Aanhangsel D)
  - Begrotings Beleid (Aanhangsel E)

- Bate Bestuurs Beleid (Aanhangsel F)
  - Opgehoopte fondse en reserwe beleid (Aanhangsel G)
  - Lenings Beleid (Aanhangsel K)
  - Voorkeur Verkrygings Beleid (Aanhangsel L)
  - Kleinkas Beleid Regulasies (Aanhangsel M)
  - Koste Besparings Beleid (Aanhangsel N)
- 9) Dat die Raad kennis neem van die volgende begrotings omsendskrywes, naamlik:
- MFMA Omsendskrywe No 107 (Aanhangsel O)
  - MFMA Omsendskrywe No 108 (Aanhangsel P)
  - Provinsiale Tesourie Begrotingsomsendskrywe Nr. 20 van 2020 (Aanhangsel Q)
- 10) Dat die Raad kennis neem van die projek planne wat ingedien is deur die departemente (Aanhangsel R)
- 11) Dat die Raad goedkeuring verleen dat die kapitale begroting befonds word uit die Kapitale Reserwe fonds wat kontant gerugsteun is, soos aangedui.
- 12) Dat die Raad goedkeuring verleen dat die tekort op die bedryfsbegroting befonds word uit opgehoopte fondse van vorige jare wat kontant gerugsteun is.

## ISINDULULO

Sesokuba iBhunga lithathele ezi zigqibo zolandelayo:

- 1) Sesokuba ulwabiwo-mali lokugqibela lonyaka loMasipala Wesithili se Garden Route kunyakamali ka 2021/22 ngokuqulathwe kuluhlu loMhlathi 4 kunye no Annexure A luphuyezwe:
  - (a) Table A1 Consolidated Budget Summary;
  - (b) Table A2 Consolidated Budget Financial Performance (by standard classification);
  - (c) Table A3 Consolidated Budget Financial Performance (by municipal vote);
  - (d) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
  - (e) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
  - (f) Table A6 Consolidated Budget Financial Position;
  - (g) Table A7 Consolidated Budget Cash Flows
  - (h) Table A8 Consolidated Cash backed reserves/ accumulated surplus
  - (i) Table A9 Consolidated Asset Management
  - (j) Table A10 Consolidated basic service delivery measurement
- 2) Sesokuba iBhunga liphumeze ulwabiwo-Mali Lwengeniso Eqhubayo neyi R 420,694,075.
- 3) Sesokuba iBhunga liphumeze ulwabiwo-mali Lwencitho Oluqhubayo lwe R 428,166,027.
- 4) Sesokuba iBhunga liphumeze ulwabiwo-mali Oluyinkunzi lwe R76,172,524.

- 5) Sesokuba iBhunga lithathele ingqalelo ukuba i R177,340,000 yengeniso eqhubayo kunye nencitho ngokuphunyezwe liSebe Lezothutho Loluntu yomsebenzi wezobu arhenge Kwezendlela iye yabandakanywa kulwabiwo-mali Luphelele Oluqhubayo ngokwezindululo 1-4.
- 6) Sesokuba iBhunga liphumeze amaxabiso azo zonek iinkonzo. (Annexure B)
- 7) Sesokuba iBhunga liphumeze ulwabiwo-mali olu lungisiweyo ngokumalunga nomgaqo oye waqwalaselwa ngokutsha noye walungiswa nongaqo we:
  - SCM Policy (Annexure H)
  - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
  - Banking, Cash Management and Investment Policy (Annexure J)
- 8) Sesokuba iBhunga liphumeze lemigaqo ilandelayo nethe yaqwalaselwa ngokutsha kwaye ayikhange ibenenguqu:
  - Tariffs Policy (Annexure C)
  - Longterm Financial Management Policy (Annexure D)
  - Budget policy (Annexure E)
  - Asset Management Policy (Annexure F)
  - Funding and Reserve Policy (Annexure G)
  - Borrowing Policy (Annexure K)
  - Preferential Procurement Policy (Annexure L)
  - Petty Cash Policy (Annexure M)
  - Cost Containment Policy (Annexure N)
- 9) Sesokuba iBhunga lithathele ingqalelo iZazinge soLwabiwo-mali nesiyi:
  - MFMA Circular No 107 (Annexure O)
  - MFMA Circular No 108 (Annexure P)
  - Provincial Treasury Budget Circular No. 20 of 2020 (Annexure Q)
- 10) Sesokuba iBhunga lithathele ingqalelo izicwangciso zenkqubo ezinikezelweyo ngamasebe (Annexure R)
- 11) Sesokuba iBhunga liphumeze ukuba ulwabiwo-mali oluyinkunzi lubekelwe imali nesuka Kuvimba Ofakelweyo Oyinkunzi nonemali ekhoyo.
- 12) Sesokuba iBhunga liphumeze ukuba ulwabiwo-mali oluqhubayo nolunciphileyo lubenemali esuka kwinzala yovimba kwiminyaka yangphambili nethe yabanesibonelelo sezemali.

## **6. DISCUSSION / CONTENTS**

### **6.1. Background**

As per section 16(2) of the Municipal Finance Management Act 56 of 2003, the mayor must submit the annual Budget to the municipal council for approval before the start of the new financial year as per Municipal Finance Management Act 56, 2003.

The Multi-year Budget for 2021/22, 2022/2023, 2023/24 is hereby submitted to the council for approval. The budget must be read in the prescribed format, refer to attachment containing the breakdown of the Final Budget.

## **6.2 Discussion**

Municipal Finance Management Act 56 of 2003

### **Section 16 (1) of the MFMA states:**

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

*Municipal Budget and Reporting Regulations dated April 2009*

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

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

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

- an annual budget and supporting documentation tabled in a municipal council in terms of section 16(2) and 17(3) of the Act –
- (a) Be in the format in which it will eventually be approved by council.
- (b) Be credible and realistic such that it is capable of being approved and implemented as tabled.

## **6.3 Financial Implications**

As per budget schedules

## **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:**

The draft budget for 2021/22 MTREF was tabled to Council in March 2021.

## **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: Economic Development and Planning

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



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

**2021/2022- 2023/2024 MTREF**



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## **Glossary**

**Annual budget** – Prescribed in Chapter 4 of the MFMA.

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

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

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

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

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

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

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

**MBRR** – Municipal budget and reporting regulations April 2009

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

**mSCOA** – Municipal Standard Chart of Accounts

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations.

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

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

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

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

**Virement** – means transfer of funds between function/ votes within a budget.

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

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

## **Legislative Framework**

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

### **The Municipal Finance Management Act – No. 56 of 2003**

Section 16 & 17 Annual Budgets

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

Schedule A budget formats

## **PART 1 – BUDGET**

### **SECTION 1 – MAYORAL SPEECH**

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

It is a privileged to be here and to table the 2021/22 MTREF Budget to council for approval.

A few highlights for this quarter are:

- On the brink of the 3<sup>rd</sup> wave of Covid 19 is still with us, however the vaccination campaign roll-out by government is slowly but surely picking up speed and the second phase of the roll-out campaign commenced with the senior citizens (60+years of age) on the 17<sup>th</sup> of May 2021.
- The Garden Route District in collaboration with Eden FM, Vodacom and George Museum is running a shoes project for the little ones. The campaign is known as the 'Walk a Child to School campaign' and want to encourage all who is tuned in to the council meeting to support this initiative for the underprivileged children of our community and to make a difference in one child's life by contributing a pair of shoes.
- The Foodbank / Food pantry is ongoing and thousands of residence through-out the District is fed by this initiative.
- The Calitzdorp Spa Resort Roofs is in the process of being replaced with tile roofs. The first few roofs is already replaced as we speak.
- During May 2021 the participant of the Learners and Drivers Licence and Peace Officer (Law Enforcement) were congratulated with a Certificate Ceremony on their achievements and various Councillors and Staff were present.
- The Fire Station is due to start in the new financial year with the erection of the building, the fire station will be constructed in Mosselbay.
- Lastly but definitely not the least the Regional Landfill site will be erected during the coming financial year, 14 years after commencing with all the environmental studies and other processes. The Landfill site will be financed from loans that GRDM will apply for after the amount for the loan has been finalised with the tender process, thereafter Section 46 of the MFMA will be followed to obtain financing for this project. The Landfill site is for the benefit of all the B-Municipalities in the Garden Route District and it citizens. The participating B-municipalities will pay monthly contributions to GRDM for the use of our landfill site and to recoup the cost. In general municipalities across the country is running out of airspace on their landfill sites. This regional landfill site will be amongst one of the largest regional landfill site in the country that will be erected and is one of GRDM's flagship projects.

The Final 2021/22 MTREF Budget already addresses some of the goals indicated above which is also in line with the municipality's IDP Strategic Objectives:

<b>Expenditure per IDP Strategic Objectives</b>				
<b>No</b>	<b>Strategic Objective</b>	<b>Budget 2021/22</b>	<b>Budget 2022/23</b>	<b>Budget 2023/24</b>
1	Healthy and socially stable communities	44 236 809	73 096 576	126 759 795
2	A Skilled Workforce and Communities	19 057 234	15 623 954	15 718 689
3	Bulk Infrastructure Co-ordination	183 187 590	190 517 800	197 811 819
4	Environmental Management and Public Safety	34 536 884	34 510 544	34 644 099
5	Good Governance	110 945 609	110 875 488	111 368 934
6	Financial Viability and management	23 812 406	23 775 054	23 855 527
7	Inclusive District Economy	12 389 495	12 435 707	12 442 417
	<b>Total Expenditure</b>	<b>428 166 027</b>	<b>460 835 123</b>	<b>522 601 280</b>

It was a challenge to ensure a cash funded budget is tabled in view of the financial constraints, and a deficit budget is presented for approval. As a district municipality who is highly dependent on grants, it is challenging to balance the budget when the RSC replacement grant increases only with 1,2% versus 4,5% increase in employee related cost. Limited funding available for projects and capital budget.

Various discussions are in place to address the revenue sources of council. The municipal manager has established a property task team, various actions is in process by the Planning, and Economic Development Department to ensure maximum revenue is derived from our properties.

Other projects are being pursued for example the fresh produce market, water services authority, district wide approach for firefighting services to name a few.

**The following 2021/22 Annual Budget is presented to Council for consideration:**

**1. HIGH LEVEL SUMMARY: BUDGET 2021/22**

High-level Summary	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Income	420 694 075	458 117 424	525 003 255
Expenditure	428 166 027	460 835 123	522 601 280
<b>Surplus / (Deficit)</b>	<b>- 7 471 952</b>	<b>- 2 717 699</b>	<b>2 401 975</b>
Capital Budget	76 172 524	182 600 000	2 850 000
Less funded from CRR	16 172 524	2 600 000	2 850 000
Less funded from Borrowings	60 000 000	180 000 000	-
<b>Surplus / (Deficit) after Capital</b>	<b>- 7 471 952</b>	<b>- 2 717 699</b>	<b>2 401 975</b>

**2. SUMMARY: TOTAL EXPENDITURE**

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Employee related costs	260 917 388	262 205 794	266 780 260
Remuneration of councillors	13 360 009	13 360 009	13 360 009
Debt Impairment	1 500 000	1 500 000	1 500 000
Depreciation & asset impairment	4 851 946	6 287 726	15 787 726
Finance Charges	70 000	3 070 000	18 070 000
Other materials	57 893 925	60 123 191	62 389 627
Contracted Services	29 457 418	53 785 298	82 823 541
Transfers and subsidies	2 375 000	2 125 000	2 125 000
Other Expenditure	57 740 341	58 378 105	59 765 117
<b>Total Operational Expenditure</b>	<b>428 166 027</b>	<b>460 835 123</b>	<b>522 601 280</b>

**3. SALARY/REMUNERATION RELATED EXPENDITURE (GRDM):**

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Remuneration of councillors	13 360 009	13 360 009	13 360 009
Employee related cost- Senior Management	10 691 749	10 700 823	10 710 623
Employee related cost- Municipal Staff	250 225 639	251 504 971	256 069 637
<b>Total Council Remuneration &amp; Employee Related Cost</b>	<b>274 277 397</b>	<b>275 565 803</b>	<b>280 140 269</b>

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

Employee Related costs were adjusted on average with 4,5% however Salary negotiations is not finalised yet, which may result in an budget adjustment in future. No new vacant positions have been budgeted for in view of the financial constraints.

## 2. OTHER OPERATING EXPENDITURE

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Operating Expenditure	250 785 804	276 359 690	330 746 828
Roads Agency Services	177 380 223	184 475 433	191 854 452
<b>Total Operating Expenditure</b>	<b>428 166 027</b>	<b>460 835 123</b>	<b>522 601 280</b>

Original allocation for the Roads Agency Function are expected to be R177m MTREF (2021/22 – 2023/24), the admin fee was also adjusted accordingly (12% of allocation).

### Notes on the above items:

- Operational expenditure has been classified and budgeted for according to the mSCOA
- 2021/22 budget adjusted to 2020/21 actuals
- Zero inflation increase
- Employee-related costs: increase of 4.5% - awaiting outcome of wage negotiations
- EPWP projects R4m: National Allocation of R2.07m, supplemented by R2m own funding plus portion of Roads Budget and Safety Grant
- Increase limited to allowance in MFMA Circulars



## List of projects funded from operating expenditure:

<b>Project List 2021 /2022</b>		
<b>Section</b>	<b>Project Name</b>	<b>Amount</b>
Community Services - Waste Management	Garden Route Regional Waste Management Facility	R 60 000 000
Community Services - Fire Services	Fire Station – Mossel Bay	R 7 000 000
Corporate - ICT	Conditional Grant Funding	R 4 500 000
Corporate - Training and Development	LG Seta	R 1 200 000
Corporate - Training and Development	Skills Coordinator	R 800 000
Corporate - Training and Development	Training	R 800 000
Corporate - ICT	Upgrading Ageing Network and Other ICT Infrastructure	R 636 000
Support Services - Registry	Hygiene Equipment	R 600 000
Corporate - Training and Development	Internal and External Bursaries	R 530 000
Planning and Economic Development	SMME Support and Development Programme	R 500 000
Corporate - Training and Development	Minimum Competency	R 500 000
Planning and Economic Development - Tourism	Cater Care Programme	R 450 000
Corporate - ICT	Replace Outdated Blade System	R 380 000
Planning and Economic Development	Export and Investment Promotion	R 285 000
Planning and Economic Development - Tourism	Exhibitions and Shows: World Travel Market	R 250 000
Planning and Economic Development - Tourism	Tourism Promotion	R 240 000
Corporate - ICT	Laptops	R 220 000
Planning and Economic Development	Garden Route Film Commission	R 200 000
Corporate - ICT	Desktops	R 150 000
IDP, IGR & Public Participation	IDP, IGR & Public Participation Forums	R 136 760
Planning and Economic Development	Garden Route Development Partnership	R 120 000
Support Services - Registry	Maintenance of Equipment (Fleet)	R 101 000
Corporate - Training and Development	Skills Summit	R 100 000
Support Services - Registry	Records Clean-up Project	R 80 000
Corporate - ICT	Procurement Monitors and Cameras (Multi-Media)	R 68 000
Community Services - Municipal Health & Environmental Services	GRDM Clean Fires Campaign	R 58 000
Corporate - ICT	Replace Outdated Access Points	R 25 000
Corporate - ICT	Printers	R 21 000
<b>Total Projects</b>		<b>R 79 950 760</b>

## **4. OPERATING REVENUE:**

### **4.1 RSC REPLACEMENT GRANT**

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 1.2% per annum, which is not sufficient to ensure the financial sustainability of this municipality, as it is below the annual CPIX. Our limited revenue resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources. Turn around strategies are compiled for properties and resorts and alternative revenue enhancement strategies are being explored/ investigated for example becoming a water services authority. A property task team was established by the office of the Municipal Manager and the planning and economic development department is in process of compiling action plans for properties and resorts.

#### **4.2 REGIONAL LANDFILL SITE**

Construction of the regional landfill site is expected to commence in January 2022. Waste will be accepted at the site at a tariff (to be determined) in the 2022/23 financial year.

#### **4.3 RENTAL OF PROPERTIES/FACILITIES**

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

#### **4.4 INTEREST EARNED**

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

#### **4.5 GOVERNMENT GRANTS**

Budgeted as per DoRA (Division of Revenue Act).

#### **4.6 INCOME FROM AGENCY SERVICES**

Included under this item is the administration fee at 12% of the total allocation received for performing the roads function on behalf of the Department of Public Transport. (12% of R177m = R19m). Six percent is received for additional allocations during the financial year.

#### **4.7 SALE OF GOODS AND SERVICES/OPERATIONAL REVENUE**

Included under this item is the income from resorts and firefighting income.

#### **4.8 TURNAROUND STRATEGY PROPERTIES:**

A turn-around strategy for properties and resorts is currently being developed to maximise potential for properties and revenue from properties were increased significantly in the outer years as it is envisioned that revenue from properties will increase with the turnaround strategies, but will not be realised in the short term, this is a long term planning process with envisioned additional revenue.

#### **4.9 ROADS AGENCY FUNCTION**

As mentioned previously, R 177,340,000.00 of the Roads agency function has been included in the operating revenue budget.

## 5 CAPITAL BUDGET

In the 2021/22 financial year, the building of the regional landfill site will commence. The expected capital expenditure is expected to be in the order of R240 million, which will be funded from external borrowings.

The budget also includes R7m for the construction of a new fire station in Mossel Bay.

<b>Capital Budget</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Budget 2023/2024</b>
Capital Budget	76 172 524	182 600 000	2 850 000
Funded from NT Grant	4 500 000	-	-
Funded from CRR	11 672 524	2 600 000	2 850 000
Funded from Borrowings	60 000 000	180 000 000	-
<b>Nett (Surplus)</b>	-	-	-

### Notes on the above Capital Budget:

- Concern should be raised over the limited funding available for the capital budget and that a portion of the capital budget is financed from the Capital Replacement Reserve which is cash backed.
- Included in the capital budget is the erection of the Landfill Site to the value of R60,000,000 funded from Borrowings.

The detailed capital budget for the 2021/22 MTREF are listed below:

CostCentre	OwnDescription	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Municipal Manager	Office furniture: Office MM	30 000	30 000	30 000
Executive Manager: Planning and Economic Development	Office Furniture Equipment: Man PlanningDev	30 000	30 000	30 000
Executive Manager: Financial Services	Office equipment: CFO	30 000	30 000	30 000
Information technology	Replacing ICT Capital Equipment beyond economical repairs	1 500 000	1 750 000	2 000 000
Information technology	ICT Infrastructure	4 500 000	-	-
Executive Manager: Corporate Services	Office furniture: Exec Manager Corporate Services	30 000	30 000	30 000
Support servives: registry	Pool Vehicle	-	350 000	350 000
Support servives: registry	Hygiene Equipment	600 000	-	-
Led	Air Conditioner	20 000	-	-
Human Settlement	Office Furniture: Human Settlements	40 000	-	-
Executive Manager: Community Services	Firestation: Mosselbay	7 000 000	-	-
Executive Manager: Community Services	Office of the executive manager Community: office equipment	30 000	30 000	30 000
Municipal Health Services: Klein Karoo	ODN EHP shadenet insurance	6 164	-	-
Municipal Health Services: Lakes Areas	Knysna EHP insurance claims	3 800	-	-
Resorts: Calitzdorp Spa Resort	Calitzdorp Spa Roofs	2 000 000	-	-
Resorts: Calitzdorp Spa Resort	Power Tools	80 000	-	-
Resorts: Calitzdorp Spa Resort	Wet Fuel Generator	50 000	-	-
Fire Fighting	Hazmat Rescue , Fire Equipment	200 000	350 000	350 000
Municipal Health Services: Administration	Mosselbay EHP	22 560	-	-
Waste Management Landfill Sites	Landfill Site: PPE	60 000 000	180 000 000	-
<b>Total Capital Budget</b>		<b>76 172 524</b>	<b>182 600 000</b>	<b>2 850 000</b>

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

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

- 1) That the annual budget of Garden Route District Municipality for the financial year 2021/22 as set out in the schedules contained in Section 4 and Annexure A be noted:
  - (a) Table A1 Consolidated Budget Summary;
  - (b) Table A2 Consolidated Budget Financial Performance (by standard classification);
  - (c) Table A3 Consolidated Budget Financial Performance (by municipal vote);
  - (d) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
  - (e) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
  - (f) Table A6 Consolidated Budget Financial Position;
  - (g) Table A7 Consolidated Budget Cash Flows
  - (h) Table A8 Consolidated Cash backed reserves/ accumulated surplus
  - (i) Table A9 Consolidated Asset Management
  - (j) Table A10 Consolidated basic service delivery measurement
- 2) That Council takes note of the Operating Revenue Budget of R 420,694,075.
- 3) That Council takes note of the Operating Expenditure budget of R 428,166,027.
- 4) That Council takes note of the Capital budget of R 76,172,524.

- 5) That Council takes note that R 177,340,000 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
- 6) That Council takes note of the tariffs for all services. (Annexure B)
- 7) That Council takes note of the amended budget related policy that have been reviewed and that have been amended, namely:
  - SCM Policy (Annexure H)
  - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
  - Banking, Cash Management and Investment Policy (Annexure J)
- 8) That council takes note of the following policies that have been reviewed and remained unchanged, namely:
  - Tariffs Policy (Annexure C)
  - Longterm Financial Management Policy (Annexure D)
  - Budget policy (Annexure E)
  - Asset Mangement Policy (Annexure F)
  - Funding and Reserves Policy (Annexure G)
  - Borrowing Policy (Annexure K)
  - Preferential Procurement Policy (Annexure L)
  - Petty Cash Policy (Annexure M)
  - Cost Containment Policy Annexure N)
- 9) That Council takes note of the following Budget Circulars, namely:
  - MFMA Circular No 107 (Annexure O)
  - MFMA Circular No 108 (Annexure P)
  - Provincial Treasury Budget Circular No. 20 of 2020 (Annexure Q)
- 10) That Council take note of the project plans submitted by the departments (Annexure R)
- 11) That Council approves that the indicated portion of the capital budget be funded from the Capital Replacement Reserve which is cash funded.
- 12) That Council approves that the operational budget deficit be funded from accumulated reserves from prior years, which is cash funded.

## SECTION 2 – RESOLUTIONS

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

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

- 1) That the final annual budget of Garden Route District Municipality for the financial year 2021/22 as set out in the schedules contained in Section 4 and Annexure A be approved:
  - (a) Table A1 Consolidated Budget Summary;
  - (b) Table A2 Consolidated Budget Financial Performance (by standard classification);
  - (c) Table A3 Consolidated Budget Financial Performance (by municipal vote);
  - (d) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
  - (e) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
  - (f) Table A6 Consolidated Budget Financial Position;
  - (g) Table A7 Consolidated Budget Cash Flows
  - (h) Table A8 Consolidated Cash backed reserves/ accumulated surplus
  - (i) Table A9 Consolidated Asset Management
  - (j) Table A10 Consolidated basic service delivery measurement
- 2) That Council approves the Operating Revenue Budget of R420,694,075.
- 3) That Council approves the Operating Expenditure budget of R428,166,027.
- 4) That Council approves the Capital budget of R 76,172,524.
- 5) That Council takes note that R 177,340,000 operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
- 6) That Council approves the tariffs for all services. (Annexure B)
- 7) That Council approves the amended budget related policy that have been reviewed and that have been amended, namely:
  - SCM Policy (Annexure H)
  - Credit Control and Debt Collection Policy and Bylaw (Annexure I)
  - Banking, Cash Management and Investment Policy (Annexure J)
- 8) That council approves the following policies that have been reviewed and remained unchanged, namely:
  - Tariffs Policy (Annexure C)
  - Longterm Financial Management Policy (Annexure D)
  - Budget policy (Annexure E)
  - Asset Management Policy (Annexure F)
  - Funds and Reserve Policy (Annexure G)
  - Borrowing Policy (Annexure K)

- Preferential Procurement Policy (Annexure L)
  - Petty Cash Policy (Annexure M)
  - Cost Containment Policy (Annexure N)
- 9) That Council takes note of the following Budget Circulars, namely:
    - MFMA Circular No 107 (Annexure O)
    - MFMA Circular No 108 (Annexure P)
    - Provincial Treasury Budget Circular No. 20 of 2020 (Annexure Q)
  - 10) That Council take note of the project plans submitted by the departments (Annexure R)
  - 11) That Council approves that the indicated portion of the capital budget be funded from the Capital Replacement Reserve which is cash funded.
  - 12) That Council approves that the operational budget deficit be funded from accumulated reserves from prior years, which is cash funded.

## **SECTION 3 – EXECUTIVE SUMMARY**

### **3.1 Introduction**

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

#### **Municipal Finance Management Act, 56 of 2003**

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

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

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

#### **Municipal Budget and Reporting Regulations, 17 April 2009**

##### **14) Tabling of annual budgets in municipal councils**

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

*(a) Be in a format in which it will eventually be approved by the council; and*

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

##### **9) Tabling of annual budget**

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



### 3.2 Proposed Annual Budget 2021/22-2023/24 MTREF:

The annual operating budget for the financial year 2021/22 MTREF period are proposed:

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Operating Expenditure	250 785 804	276 359 690	330 746 828
Roads Agency Services	177 380 223	184 475 433	191 854 452
<b>Total Operating Expenditure</b>	<b>428 166 027</b>	<b>460 835 123</b>	<b>522 601 280</b>

It should be noted in view of operation clean audit report (OPCAR), one of the prior audit queries raised was that the agency function performed by Garden Route DM for the roads agency function had to be included in the budget. Therefore, R 177,340,000 has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0. From 2020/2021 the roads is a section in the Garden Route DM's financial system and not as a separate company.

#### **OPERATING SURPLUS/(DEFICIT):**

High-level Summary	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Surplus / (Deficit) after Capital	- 7 471 952	- 2 717 699	2 401 975

It is imperative that the turnaround strategies be compiled urgently and submitted to Council for approval and implemented to ensure the additional revenues will be collected as well as becoming a water services authority. The operational deficit will be financed from accumulated reserves from prior years which is cash funded.

#### **OPERATING EXPENDITURE:**

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Employee related costs	260 917 388	262 205 794	266 780 260
Remuneration of councillors	13 360 009	13 360 009	13 360 009
Debt Impairment	1 500 000	1 500 000	1 500 000
Depreciation & asset impairment	4 851 946	6 287 726	15 787 726
Finance Charges	70 000	3 070 000	18 070 000
Other materials	57 893 925	60 123 191	62 389 627
Contracted Services	29 457 418	53 785 298	82 823 541
Transfers and subsidies	2 375 000	2 125 000	2 125 000
Other Expenditure	57 740 341	58 378 105	59 765 117
<b>Total Operational Expenditure</b>	<b>428 166 027</b>	<b>460 835 123</b>	<b>522 601 280</b>

### **Employee related cost**

Employee Related costs were adjusted on average with 4.5%. At the time of submitting the budget for approval, the outcome of the salary and wage negotiations remains pending.

### **Councillor Remuneration**

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

### **Bad Debts**

Mainly due to firefighting accounts not being paid as debtors are disputing the origin of the fires. The fire section has implemented an electronic system which will assist in the determination of the origin of fires and address potential disputes when fully operational.

### **Depreciation:**

<b>Description</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Budget 2023/2024</b>
Total Depreciation & asset impairment	4 851 946	6 287 726	15 787 726

This is a GRAP related expenditure which must be provided annually for in the financial statements as per the relevant GRAP accounting standards.

### **Repairs and Maintenance**

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

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

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

## **Contracted Services**

Included under contracted services are the unbundled grant amounts. Grant allocations must be included under the type of expenditure (e.g. employee related costs, contracted services) and not as a one-line item grant as per GRAP requirements.

## **Grant Allocations**

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

<b>LOCAL GOVERNMENT MTEF ALLOCATIONS: 2021/22 - 2023/24</b>			
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>GARDEN ROUTE DISTRICT MUNICIPALITY</b>	<b>R thousands</b>	<b>R thousands</b>	<b>R thousands</b>
<b>Municipal Allocations from Provincial Departments</b>			
<b>Vote 3 - Provincial Treasury</b>	<b>250</b>	<b>-</b>	<b>-</b>
Financial Management Capacity Building Grant	250	-	-
<b>Vote 4 - Community Safety</b>	<b>2 323</b>	<b>2 435</b>	<b>2 347</b>
Safety initiative implementation- whole of society (WOSA)	2 323	2 435	2 347
<b>Vote 8 - Human Settlements</b>	<b>5 000</b>	<b>5 000</b>	<b>5 000</b>
Municipal Accreditation & Capacity Building Grant	5 000	5 000	5 000
<b>Vote 10 - Transport and Public Works</b>	<b>900</b>	<b>900</b>	<b>900</b>
Integrated Transport Planning	900	900	900
<b>Vote 14 - Local Government</b>	<b>-</b>	<b>-</b>	<b>981</b>
Fire Service Capacity Building Grant	-	-	981
<b>Total Transfers from Provincial Departments</b>	<b>8 473</b>	<b>8 335</b>	<b>9 228</b>

## **Other Operating expenditure:**

The breakdown of the operating expenditure are as follow:

Description	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Operating Leases Furniture and Office Equipment	125 000	100 000	100 000
Operating Leases Other Assets	84 500	84 500	84 500
Operational Cost Achievements and Awards	190 000	190 000	190 000
Operational Cost Advertising, Publicity and Marketing	2 097 444	2 118 044	2 133 020
Operational Cost Assets less than the Capitalisation Threshold	95 754	95 754	95 754
Operational Cost External Audit Fees	2 530 001	2 539 121	2 631 806
Operational Cost Bank Charges, Facility and Card Fees Bank Accounts	118 000	119 920	121 917
Operational Cost Bursaries (Employees)	326 800	326 800	326 800
Operational Cost Cleaning Services Laundry Services	186 001	192 241	198 731
Operational Cost Courier and Delivery Services	20 000	20 000	20 000
Operational Cost Communication	3 600 597	3 615 141	3 630 267
Operational Cost Deeds	9 251	9 251	9 251
Operational Cost Drivers Licences and Permits	75 203	75 203	75 203
Operational Cost Entertainment Executive Mayor	10 000	10 000	10 000
Operational Cost Entertainment Total for All Other Councillors	21 052	21 052	21 052
Operational Cost Entertainment Senior Management	26 662	27 102	27 561
Operational Cost External Computer Service	5 608 291	5 612 291	5 616 451
Operational Cost Full Time Union Representative	74 960	74 960	74 960
Operational Cost Insurance Underwriting	98 502	98 502	98 502
Operational Cost Learnerships and Internships	710 000	730 400	751 616
Operational Cost Licences Motor Vehicle Licence and Registrations	162 156	163 116	164 114
Operational Cost Management Fee	18 454 000	19 192 160	19 959 846
Operational Cost Municipal Services	5 225 933	5 281 133	5 338 541
Operational Cost Registration Fees Professional and Regulatory Bodies	85 006	85 006	85 006
Operational Cost Registration Fees Seminars, Conferences, Workshops and Events National	795 333	796 933	798 597
Operational Cost System Access and Information Fees	-	-	-
Operational Cost Travel Agency and Visas	-	-	-
Operational Cost Office Decorations	-	-	-
Operational Cost Printing, Publications and Books	553 862	565 662	583 134
Operational Cost Professional Bodies, Membership and Subscription	2 461 848	2 481 248	2 508 288
Operational Cost Rewards Incentives	5 000	5 000	5 000
Operational Cost Road Worthy Test	165 000	171 600	178 464
Operational Cost Skills Development Fund Levy	1 054 518	1 054 518	1 054 518
Operational Cost Travel and Subsistence	7 657 441	7 700 041	7 979 905
Operational Cost Uniform and Protective Clothing	1 421 883	1 454 183	1 497 135
Operational Cost Wet Fuel	10 000	10 000	10 000
Operational Cost Workmens Compensation Fund	1 118 043	1 118 043	1 118 043
Operational Cost Samples and Specimens	1 000 000	650 000	650 000
Operational Cost Hire Charges	1 562 300	1 589 180	1 617 135
<b>Total Operating Expenditure</b>	<b>57 740 341</b>	<b>58 378 105</b>	<b>59 765 117</b>

### **Notes on the above items:**

- Management resolved that the majority of the line items for operational costs must not be increased and remained unchanged from the adjustment budget of 2020/2021. It is management's view that savings must be identified by the departments to cut down on the operational costs and remain within the parameters of the 2021/2022 allocation.
- R177m is included under Operational cost, this is the expenditure for the Roads section provided by the Department of Public Transport. Garden Route District Municipality has a signed agreement in place to render the road services on behalf of the Department of Public Transport and receive an agency fee.
- The issue of post-retirement benefits for the employees employed to render the Roads service is still in discussion with Province to determine who will be liable for the post-retirement benefits of the roads employees (+R60m total liability). Currently the Department of Public Transport provides the funding for the short term portion of this liability (payable within the next 12 months) from the operating budget of the Roads section.

### **Roads agency expenditure**

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

### **OPERATING REVENUE**

<b>Revenue</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Budget 2023/2024</b>
Exchange Revenue - Service charges - refuse revenue	0	33 000 000	90 750 000
Exchange Revenue - Rental of facilities and equipment	3 829 005	4 056 316	4 297 155
Exchange Revenue - Interest earned - external investments	8 500 000	8 500 000	8 500 000
Exchange Revenue - Interest earned - outstanding debtors	2 970 460	3 148 687	3 337 608
Non-Exchange Revenue - Licences and permits	117 978	125 057	132 560
Exchange Revenue - Agency services	195 834 223	203 667 592	211 814 295
Non-Exchange Revenue - Transfers and subsidies	187 375 000	184 341 000	188 711 000
Exchange Revenue - Other revenue	22 067 409	21 278 772	17 460 637
<b>Total Revenue</b>	<b>420 694 075</b>	<b>458 117 424</b>	<b>525 003 255</b>

### **RSC Replacement Grant**

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 1.2% per annum, which is not sufficient to ensure the financial sustainability of this municipality, as it is below the annual CPIX. Our limited revenue resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources. Turn around strategies are compiled for properties and resorts and alternative revenue enhancement strategies are being explored/ investigated for example becoming a water services authority. A property task team was established by the office of the Municipal Manager and the planning and

economic development department is in process of compiling action plans for properties and resorts.

### **Regional landfill site**

The revenue for the regional landfill site has been budgeted from 2022/2023. Construction is expected to commence in January 2022, with completion expected to be in the 2022/23 financial year.

### **Rental from properties**

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

### **Interest earned**

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

### **Government Grants**

Budgeted as per DoRA.

### **Income from Agency services**

Included under this item is the administration fee at 12% of the total allocation received for performing the roads function on behalf of the Department of Public Transport. (12% of R177m = R19m). Six percent is received for additional allocations during the financial year.

### **Sale of goods and services/ Operational revenue**

Included under this item is the income from resorts and firefighting income.

### **Turnaround strategy properties/resorts:**

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

### **Roads Agency Function**

As mentioned previously, R 177,340,000 of the Roads agency function has been included in the operating revenue budget.

## **Operating Deficit:**

High-level Summary	Budget	Budget	Budget
	2021/2022	2022/2023	2023/2024
Surplus / (Deficit) after Capital	- 7 471 952	- 2 717 699	2 401 975

The budget shows deficits for year 1 and 2. These shortfalls will be funded from cash-backed accumulated surplus reserve in compliance with MFMA S18(1)(b). Council is pursuing numerous projects in line with legislated functions in order to improve the financial outlook by realising alternative revenue streams from projects such as the fresh produce market, the regional landfill site, energy projects and the resorts.

## **Tariffs**

### *Fire tariffs:*

- Tariffs increased with 6% based on the 2021/22 tariffs

### *Resorts tariffs:*

- Tariffs at Calitzdorp Spa was increased by CPI inflation of 4.5%
- Tariffs at De Hoek was increased by CPI inflation of 4.5%
- Tariffs at Swartvlei was increased by CPI inflation of 4.5%
- Tariffs at Victoria Bay was increased by CPI inflation of 4.5%

### *Other tariffs:*

- Increased by CPI of 4-6% for example printing and copying costs

## **4 LIST OF POLICIES THAT WILL BE INCLUDED IN THE BUDGET:**

- (a) SCM Policy
- (b) Credit Control and Debt Collection Policy and Bylaw
- (c) Banking, Cash Management and Investment Policy
- (d) Tariffs Policy
- (e) Longterm Financial Management Policy
- (f) Budget policy
- (g) Asset Management Policy
- (h) Funds and Reserve Policy
- (i) Borrowing Policy
- (j) Preferential Procurement Policy
- (k) Petty Cash Policy
- (l) Cost Containment Policy

## **Capital Budget**

The annual capital budget for the financial year 2021/22 MTREF period is as follow:

<b>CostCentre</b>	<b>OwnDescription</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Budget 2023/2024</b>
Municipal Manager	Office furniture: Office MM	30 000	30 000	30 000
Executive Manager: Planning and Economic Development	Office Furniture Equipment: Man PlanningDev	30 000	30 000	30 000
Executive Manager: Financial Services	Office equipment: CFO	30 000	30 000	30 000
Information technology	Replacing ICT Capital Equipment beyond economical repairs	1 500 000	1 750 000	2 000 000
Information technology	ICT Infrastructure	4 500 000	-	-
Executive Manager: Corporate Services	Office furniture: Exec Manager Corporate Services	30 000	30 000	30 000
Support servives: registry	Pool Vehicle	-	350 000	350 000
Support servives: registry	Hygiene Equipment	600 000	-	-
Led	Air Conditioner	20 000	-	-
Human Settlement	Office Furniture: Human Settlements	40 000	-	-
Executive Manager: Community Services	Firestation: Mosselbay	7 000 000	-	-
Executive Manager: Community Services	Office of the executive manager Community: office equipment	30 000	30 000	30 000
Municipal Health Services: Klein Karoo	ODN EHP shadenet insurance	6 164	-	-
Municipal Health Services: Lakes Areas	Knysna EHP insurance claims	3 800	-	-
Resorts: Calitzdorp Spa Resort	Calitzdorp Spa Roofs	2 000 000	-	-
Resorts: Calitzdorp Spa Resort	Power Tools	80 000	-	-
Resorts: Calitzdorp Spa Resort	Wet Fuel Generator	50 000	-	-
Fire Fighting	Hazmat Rescue , Fire Equipment	200 000	350 000	350 000
Municipal Health Services: Administration	Mosselbay EHP	22 560	-	-
Waste Management Landfill Sites	Landfill Site: PPE	60 000 000	180 000 000	-
<b>Total Capital Budget</b>		<b>76 172 524</b>	<b>182 600 000</b>	<b>2 850 000</b>

See comments included under the mayoral speech, capital budget will be funded from capital replacement reserve which is cash funded.

### **3.3 Provision of basic services**

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

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

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

- GRDM plays a critical role in the delivery of Fire services in the area. This is supported by the fact that a number of mutual aid agreements are in place with different local municipalities to ensure delivery of fire services within their areas. After a 'cost vs benefit'



analysis, the municipality are exploring the possibility to adjust the service delivery agreements to ensure a more mutual beneficial agreement for all parties involved. Other alternatives for the fire section operations are being investigated and will be reported to MMF and DCF in due course.

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

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

### **3.4 SDBIP and MTREF financial sustainability**

The budget that's been tabled is a cash backed budget for the 2021/22 MTREF period and the municipality complies with the Municipal Management Finance Act (MFMA) 56, 2003. The financial sustainability for us as a district municipality is challenging due to the limited revenue sources but Council together with Provincial Government and other district municipalities in the Western Cape are investigating ways for extra revenue sources. After the abolishment of RSC levies, the main source of income for district municipalities are the RSC replacement grant which increases annually 1-3%.

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

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



# **Section 4 – Annual Budget Tables**

**(Tables subject to change – any updates will be provided at the meeting)**



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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		192 550	386 445	353 978	217 258	230 331	230 331	236 045	233 035	234 414
Executive and council		191 660	384 253	353 130	217 030	230 104	230 104	234 304	232 479	233 843
Finance and administration		890	2 191	848	228	228	228	1 741	556	571
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		7 270	10 038	7 086	9 330	6 606	6 606	5 812	6 064	6 348
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		7 054	8 898	6 693	8 656	6 256	6 256	5 422	5 671	5 932
Public safety		-	690	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		216	450	393	674	350	350	390	393	416
<b>Economic and environmental services</b>		828	484	85	165 584	165 584	165 584	178 836	186 019	193 490
Planning and development		614	-	-	-	-	-	-	-	-
Road transport		-	-	-	165 473	165 473	165 473	178 718	185 894	193 358
Environmental protection		214	484	85	111	111	111	118	125	133
<b>Trading services</b>		-	835	236	-	-	-	-	33 000	90 750
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	835	236	-	-	-	-	33 000	90 750
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	209 647	397 802	361 385	392 172	402 522	402 522	420 694	458 117	525 003
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		106 922	289 538	267 318	129 355	136 541	136 541	138 000	136 137	136 661
Executive and council		40 959	211 512	149 382	49 165	51 367	51 367	50 582	51 105	51 543
Finance and administration		63 269	75 526	115 790	77 489	82 632	82 632	84 933	82 532	82 601
Internal audit		2 694	2 500	2 145	2 701	2 542	2 542	2 485	2 500	2 516
<b>Community and public safety</b>		71 318	83 650	80 936	85 264	88 499	88 499	80 872	80 172	81 485
Community and social services		9 359	11 975	11 990	12 914	14 616	14 616	7 804	7 676	7 701
Sport and recreation		11 610	14 081	12 914	13 494	12 667	12 667	12 512	12 057	12 107
Public safety		23 600	31 260	24 872	26 063	26 733	26 733	25 100	25 199	26 286
Housing		-	-	-	-	-	-	-	-	-
Health		26 741	26 334	31 161	32 793	34 482	34 482	35 456	35 240	35 392
<b>Economic and environmental services</b>		14 148	13 739	14 177	179 235	182 120	182 120	203 424	208 635	216 043
Planning and development		9 164	5 494	7 679	7 087	9 456	9 456	19 390	17 369	17 381
Road transport		2 489	2 828	(124)	168 818	169 326	169 326	180 758	187 976	195 358
Environmental protection		2 494	5 418	6 623	3 330	3 339	3 339	3 277	3 290	3 304
<b>Trading services</b>		2 055	1 373	3 650	4 606	6 612	6 612	3 209	33 225	85 742
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 055	1 373	3 650	4 606	6 612	6 612	3 209	33 225	85 742
Other	4	1 574	2 203	3 929	2 773	2 423	2 423	2 661	2 666	2 671
<b>Total Expenditure - Functional</b>	3	196 008	390 502	370 010	401 232	416 194	416 194	428 166	460 835	522 601
<b>Surplus/(Deficit) for the year</b>		4 639	7 300	(8 625)	(9 060)	(13 672)	(13 672)	(7 472)	(2 718)	2 402

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		229 035	232 074	218 860	216 981	230 104	230 104	235 524	232 479	233 843
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		880	198	848	721	228	228	541	556	571
Vote 4 - Planning and Development		-	-	5	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		208	221	393	450	350	350	370	393	416
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 713	7 820	6 686	8 406	6 256	6 256	5 422	5 671	5 932
Vote 9 - Waste Management		1 950	-	236	30 657	-	-	-	33 000	90 750
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		314	333	-	105	111	111	118	125	133
Vote 14 - Roads Agency Function		145 000	162 000	158 189	160 000	165 473	165 473	178 718	185 894	193 358
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>384 100</b>	<b>402 645</b>	<b>385 217</b>	<b>417 320</b>	<b>402 522</b>	<b>402 522</b>	<b>420 694</b>	<b>458 117</b>	<b>525 003</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		47 274	46 981	42 942	51 456	55 795	55 795	54 092	54 699	55 142
Vote 2 - Budget and Treasury Office		20 362	24 519	21 197	21 608	25 236	25 236	24 229	24 192	24 273
Vote 3 - Corporate Services		39 345	41 210	41 636	42 339	44 399	44 399	47 890	47 202	47 178
Vote 4 - Planning and Development		16 688	22 739	56 344	24 234	27 898	27 898	30 046	28 011	28 050
Vote 5 - Public Safety		35 010	41 369	30 807	32 060	34 204	34 204	32 754	32 875	33 986
Vote 6 - Health		33 479	33 581	33 704	33 212	36 747	36 747	37 616	37 307	37 462
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 640	12 767	11 659	13 225	12 639	12 639	12 012	12 057	12 107
Vote 9 - Waste Management		3 821	5 008	3 650	33 460	6 612	6 612	5 491	33 225	85 742
Vote 10 - Roads Transport		3 320	4 225	-	3 468	3 853	3 853	3 378	3 501	3 504
Vote 11 - Waste Water Management		-	(7)	-	-	-	-	-	-	-
Vote 12 - Water		18	18	-	10	-	-	-	-	-
Vote 13 - Environment Protection		2 461	3 585	75	3 585	3 339	3 339	3 277	3 290	3 304
Vote 14 - Roads Agency Function		165 000	162 410	151 828	160 000	165 473	165 473	177 380	184 475	191 854
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>379 419</b>	<b>398 403</b>	<b>393 842</b>	<b>418 656</b>	<b>416 194</b>	<b>416 194</b>	<b>428 166</b>	<b>460 835</b>	<b>522 601</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>4 681</b>	<b>4 242</b>	<b>(8 625)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>	1										
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	33 000	90 750
Rental of facilities and equipment		3 507	3 846	2 103	1 593	3 614	3 614	3 614	3 829	4 056	4 297
Interest earned - external investments		12 084	15 715	13 140	16 893	12 091	12 091	12 091	8 500	8 500	8 500
Interest earned - outstanding debtors		846	897	3 303	964	3 710	3 710	3 710	2 970	3 149	3 338
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		314	333	85	105	111	111	111	118	125	133
Agency services		15 300	21 062	17 213	23 015	184 673	184 673	184 673	195 834	203 668	211 814
Transfers and subsidies		160 545	172 435	165 953	165 426	34 252	34 252	34 252	186 175	184 341	188 711
Other revenue	2	191 504	184 358	179 900	205 672	164 071	164 071	164 071	23 267	21 279	17 461
Gains		-	4 000	-	3 652	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>384 100</b>	<b>402 645</b>	<b>381 697</b>	<b>417 320</b>	<b>402 522</b>	<b>402 522</b>	<b>402 522</b>	<b>420 694</b>	<b>458 117</b>	<b>525 003</b>
<b>Expenditure By Type</b>											
Employee related costs	2	128 751	140 534	236 927	144 964	247 659	247 659	247 659	259 833	262 121	266 696
Remuneration of councillors		10 815	11 933	11 467	12 828	13 360	13 360	13 360	13 360	13 360	13 360
Debt impairment	3	1 522	1 601	4 394	1 721	1 841	1 841	1 841	1 500	1 500	1 500
Depreciation & asset impairment	2	3 060	3 172	35 246	3 477	4 987	4 987	4 987	4 852	4 288	4 288
Finance charges		-	-	38	-	70	70	70	70	70	70
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Other materials		-	36	2 745	4 084	51 360	51 360	51 360	57 944	60 123	62 390
Inventory consumed	8	-	-	-	-	-	-	-	-	-	-
Contracted services		23 330	50 354	21 229	46 505	34 749	34 749	34 749	31 417	59 099	112 637
Transfers and subsidies		-	-	3 199	1 965	1 851	1 851	1 851	2 375	2 125	2 125
Other expenditure	4, 5	211 942	190 773	81 338	203 113	60 318	60 318	60 318	56 815	58 149	59 536
Losses		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>379 419</b>	<b>398 403</b>	<b>396 583</b>	<b>418 656</b>	<b>416 194</b>	<b>416 194</b>	<b>416 194</b>	<b>428 166</b>	<b>460 835</b>	<b>522 601</b>
<b>Surplus/(Deficit)</b>		<b>4 681</b>	<b>4 242</b>	<b>(14 886)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				3 481							
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6										
Transfers and subsidies - capital (in-kind - all)				35							
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 681</b>	<b>4 242</b>	<b>(11 370)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>4 681</b>	<b>4 242</b>	<b>(11 370)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 681</b>	<b>4 242</b>	<b>(11 370)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>4 681</b>	<b>4 242</b>	<b>(11 370)</b>	<b>(1 336)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(2 718)</b>	<b>2 402</b>

## A5 budget schedule: capital

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		-	7	173	6 605	5 669	5 669	-	13 750	2 250	2 500
Executive and council		-	-	70	5 030	4 123	4 123	-	30	30	30
Finance and administration		-	7	104	1 575	1 546	1 546	-	13 720	2 220	2 470
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	1 500	3 030	3 030	-	2 363	350	350
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	1 500	3 000	3 000	-	2 130	-	-
Public safety		-	-	-	-	-	-	-	200	350	350
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	30	30	-	33	-	-
<i>Economic and environmental services</i>		-	-	-	30	30	30	-	60	-	-
Planning and development		-	-	-	30	30	30	-	60	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	60 000	180 000	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	60 000	180 000	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	7	173	8 135	8 729	8 729	-	76 173	182 600	2 850
<b>Funded by:</b>											
National Government											
Provincial Government											
District Municipality											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	60 000	180 000	-
Internally generated funds		-	7	173	8 135	8 729	8 729	-	16 173	2 600	2 850
<b>Total Capital Funding</b>	7	-	7	173	8 135	8 729	8 729	-	76 173	182 600	2 850



DC4 Garden Route - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		169 768	174 303	188 287	169 379	143 131	143 131	143 131	173 995	145 677	136 979
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–
Other debtors		2 181	16 205	11 591	2 312	23 956	23 956	23 956	24 106	24 693	26 195
Current portion of long-term receivables		3 227	3 550	4 293	3 324	3 867	3 867	3 867	3 733	4 192	4 427
Inventory	2	3 433	2 568	3 219	3 536	2 731	2 731	2 731	2 669	2 673	3 707
<b>Total current assets</b>		<b>178 609</b>	<b>196 625</b>	<b>207 391</b>	<b>178 550</b>	<b>173 685</b>	<b>173 685</b>	<b>173 685</b>	<b>204 504</b>	<b>177 235</b>	<b>171 308</b>
<b>Non current assets</b>											
Long-term receivables		59 717	61 508	52 945	63 353	59 705	59 705	59 705	52 945	54 195	53 445
Investments		26	26	26	26	27	27	27	27	27	27
Investment property		85 712	84 677	54 182	83 831	86 108	86 108	86 108	51 682	51 182	50 682
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	146 146	159 740	159 419	143 644	166 336	166 336	166 336	212 451	360 201	358 201
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1 784	1 363	1 863	1 748	2 139	2 139	2 139	2 113	1 749	1 699
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>293 385</b>	<b>307 314</b>	<b>268 434</b>	<b>292 602</b>	<b>314 316</b>	<b>314 316</b>	<b>314 316</b>	<b>319 217</b>	<b>467 353</b>	<b>464 053</b>
<b>TOTAL ASSETS</b>		<b>471 994</b>	<b>503 940</b>	<b>475 825</b>	<b>471 152</b>	<b>488 001</b>	<b>488 001</b>	<b>488 001</b>	<b>523 721</b>	<b>644 588</b>	<b>635 361</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	857	–	–	–	–	–	–	–	–
Consumer deposits		–	–	–	–	–	–	–	–	–	–
Trade and other payables	4	44 578	71 843	17 270	51 753	37 449	37 449	37 449	31 478	24 828	21 287
Provisions		28 300	29 692	46 121	30 281	–	–	–	34 270	35 515	38 061
<b>Total current liabilities</b>		<b>72 878</b>	<b>102 393</b>	<b>63 391</b>	<b>82 034</b>	<b>37 449</b>	<b>37 449</b>	<b>37 449</b>	<b>65 748</b>	<b>60 343</b>	<b>59 348</b>
<b>Non current liabilities</b>											
Borrowing		–	591	169	1 462	28	28	28	50 000	190 000	176 748
Provisions		153 943	137 396	125 506	84 778	144 823	144 823	144 823	135 506	130 096	126 596
<b>Total non current liabilities</b>		<b>153 943</b>	<b>137 987</b>	<b>125 675</b>	<b>86 240</b>	<b>144 852</b>	<b>144 852</b>	<b>144 852</b>	<b>185 506</b>	<b>320 096</b>	<b>303 344</b>
<b>TOTAL LIABILITIES</b>		<b>226 822</b>	<b>240 380</b>	<b>189 066</b>	<b>168 274</b>	<b>182 301</b>	<b>182 301</b>	<b>182 301</b>	<b>251 254</b>	<b>380 439</b>	<b>362 692</b>
<b>NET ASSETS</b>	5	<b>245 172</b>	<b>263 560</b>	<b>286 760</b>	<b>302 878</b>	<b>305 700</b>	<b>305 700</b>	<b>305 700</b>	<b>272 467</b>	<b>264 149</b>	<b>272 669</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		216 826	235 253	221 474	271 173	286 727	286 727	286 727	205 214	189 647	191 516
Reserves	4	28 346	28 307	65 285	31 705	18 973	18 973	18 973	67 253	74 503	81 153
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>245 172</b>	<b>263 560</b>	<b>286 760</b>	<b>302 878</b>	<b>305 700</b>	<b>305 700</b>	<b>305 700</b>	<b>272 467</b>	<b>264 149</b>	<b>272 669</b>

DC4 Garden Route - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates				-					-	-	-
Service charges				-					-	-	-
Other revenue		208 325	214 495	183 577	230 385	204 407	204 407	204 407	221 829	229 128	233 705
Transfers and Subsidies - Operational	1	153 325	172 435	168 518	165 426	179 813	179 813	179 813	186 175	184 341	188 711
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-
Interest		12 930	15 715	13 140	16 893	15 801	15 801	15 801	11 470	11 649	11 838
Dividends				-					-	-	-
<b>Payments</b>											
Suppliers and employees		(355 470)	(388 852)	(345 802)	(411 494)	(409 171)	(409 171)	(409 171)	(425 814)	(430 765)	(440 031)
Finance charges				(38)					(70)	(70)	(70)
Transfers and Grants	1			(3 199)	(1 965)	(1 965)	(1 965)	(1 965)	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>19 110</b>	<b>13 793</b>	<b>16 195</b>	<b>(755)</b>	<b>(11 114)</b>	<b>(11 114)</b>	<b>(11 114)</b>	<b>(6 410)</b>	<b>(5 718)</b>	<b>(5 848)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			3 156		3 652	3 652	3 652	3 652	-	-	-
Decrease (increase) in non-current receivables			(1 791)	6 334	3 636	3 636	3 636	3 636	-	-	-
Decrease (increase) in non-current investments				1	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(4 677)	(10 623)	(7 750)	(6 923)	(6 923)	(6 923)	(6 923)	(57 883)	(152 600)	(2 850)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 677)</b>	<b>(9 258)</b>	<b>(1 414)</b>	<b>366</b>	<b>366</b>	<b>366</b>	<b>366</b>	<b>(57 883)</b>	<b>(152 600)</b>	<b>(2 850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									50 000	150 000	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing				(732)					-	(20 000)	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(732)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 000</b>	<b>130 000</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>14 434</b>	<b>4 535</b>	<b>14 049</b>	<b>(389)</b>	<b>(10 748)</b>	<b>(10 748)</b>	<b>(10 748)</b>	<b>(14 292)</b>	<b>(28 318)</b>	<b>(8 698)</b>
Cash/cash equivalents at the year begin:	2	155 334	169 768	174 238	169 768	169 768	169 768	169 768	188 287	173 995	145 677
Cash/cash equivalents at the year end:	2	169 768	174 303	188 287	169 379	159 020	159 020	159 020	173 995	145 677	136 979

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	169 768	174 303	188 287	169 379	159 020	159 020	159 020	173 995	145 677	136 979
Other current investments > 90 days		-	-	(0)	-	(15 888)	(15 888)	(15 888)	-	-	-
Non current assets - Investments	1	26	26	26	26	27	27	27	27	27	27
<b>Cash and investments available:</b>		<b>169 794</b>	<b>174 329</b>	<b>188 313</b>	<b>169 405</b>	<b>143 159</b>	<b>143 159</b>	<b>143 159</b>	<b>174 022</b>	<b>145 705</b>	<b>137 007</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		4 535	20 020	-	14 933	6 894	6 894	6 894	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(20 934)	(27 367)	(41 205)	(28 572)	(17 457)	(17 457)	(17 457)	(44 555)	(52 990)	(57 231)
Other provisions			29 692		30 281				34 270	35 515	38 061
Long term investments committed	4	-	-	27	-	-	-	-	27	27	27
Reserves to be backed by cash/investments	5		28 307		61 986				67 253	74 503	81 153
<b>Total Application of cash and investments:</b>		<b>(16 399)</b>	<b>50 653</b>	<b>(41 178)</b>	<b>78 628</b>	<b>(10 563)</b>	<b>(10 563)</b>	<b>(10 563)</b>	<b>56 995</b>	<b>57 054</b>	<b>62 009</b>
<b>Surplus(shortfall)</b>		<b>186 192</b>	<b>123 676</b>	<b>229 492</b>	<b>90 777</b>	<b>153 722</b>	<b>153 722</b>	<b>153 722</b>	<b>117 028</b>	<b>88 650</b>	<b>74 997</b>



<b>Total Upgrading of Existing Assets</b>	6	-	1 000	-	500	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	1 000	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	1 000	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	500	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	500	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	3 827	10 623	8 182	6 923	6 423	6 423	57 883	152 600	2 850
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		250	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	50 000	150 000	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		250	-	-	-	-	-	50 000	150 000	-
Community Facilities		310	1 000	-	2 000	2 000	2 000	6 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		310	1 000	-	2 000	2 000	2 000	6 000	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		450	2 330	186	2 950	2 450	2 450	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		450	2 330	186	2 950	2 450	2 450	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		852	2 264	-	1 503	1 503	1 503	1 789	2 510	2 760
Furniture and Office Equipment		212	295	203	70	70	70	94	90	90
Machinery and Equipment		138	711	1 270	400	400	400	-	-	-
Transport Assets		1 615	4 023	6 522	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		3 827	10 623	8 182	6 923	6 423	6 423	57 883	152 600	2 850

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	10 623	215 463	229 223	229 223	229 223	266 245	413 131	410 581
<i>Roads Infrastructure</i>										
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>										
<i>Water Supply Infrastructure</i>										
<i>Sanitation Infrastructure</i>										
<i>Solid Waste Infrastructure</i>										
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>			1 000							
<b>Heritage Assets</b>										
<b>Investment properties</b>			2 330	54 182	83 831	83 831	83 831	51 682	51 182	50 682
<b>Other Assets</b>				159 419	143 644	143 644	143 644	212 451	360 201	358 201
<b>Biological or Cultivated Assets</b>										
<b>Intangible Assets</b>				1 863	1 748	1 748	1 748	2 113	1 749	1 699
<b>Computer Equipment</b>			2 264							
<b>Furniture and Office Equipment</b>			295							
<b>Machinery and Equipment</b>			711							
<b>Transport Assets</b>			4 023							
<b>Land</b>										
<b>Zoo's, Marine and Non-biological Animals</b>										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	10 623	215 463	229 223	229 223	229 223	266 245	413 131	410 581
<b>EXPENDITURE OTHER ITEMS</b>		8 289	7 959	37 717	7 676	7 676	7 676	7 282	6 718	6 718
<b>Depreciation</b>	7	3 054	3 062	35 246	3 477	3 477	3 477	4 852	4 288	4 288
<b>Repairs and Maintenance by Asset Class</b>	3	5 235	4 897	2 471	4 199	4 199	4 199	2 430	2 430	2 430
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	308	308	308
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	161	161	161
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	469	469	469
<b>Community Facilities</b>		1 455	2 524	524	630	630	630	75	75	75
<b>Sport and Recreation Facilities</b>		1 035	-	-	1 260	1 260	1 260	366	366	366
<b>Community Assets</b>		2 491	2 524	524	1 890	1 890	1 890	441	441	441
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		1 567	19	19	1 680	1 680	1 680	937	937	937
<b>Housing</b>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		1 567	19	19	1 680	1 680	1 680	937	937	937
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 178	755	755	-	-	-	25	25	25
<b>Furniture and Office Equipment</b>		-	145	145	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	447	521	-	-	-	100	100	100
<b>Transport Assets</b>		-	1 007	507	630	630	630	459	459	459
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		8 289	7 959	37 717	7 676	7 676	7 676	7 282	6 718	6 718
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		12,3%	9,4%	0,0%	28,9%	23,4%	23,4%	2,6%	1,1%	70,2%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		15,4%	32,7%	0,0%	57,6%	43,2%	43,2%	31,6%	40,8%	46,6%
<b>R&amp;M as a % of PPE</b>		3,6%	3,1%	1,6%	2,9%	2,5%	2,5%	1,1%	0,7%	0,7%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		0,0%	56,0%	1,0%	3,0%	2,0%	2,0%	1,0%	1,0%	1,0%



## **PART 2 SUPPORTING DOCUMENTATION**

### **Section 5 - Budget assumptions**

The municipality implemented the following in the compilation of the annual budget in collaboration with circular 107 and 108, issued by National Treasury.

The salary related budget was increased with an increment of 4.5% for the 2021/22 MTREF period.

The percentage increases used for the 2021/22 and outer years for other expenditure budget items were between 0-6% and items were also adjusted downward based on actual expenditure..

Subsistence and travel was cut in view of utilizing alternative technology e.g. zoom teleconferencing. Refer to section 3 and 4 for detail of budget assumptions for operating revenue, operating expenditure and capital budget.

### **Section 6 – Budget Funding**

The budget is funded with realistically anticipated income/accumulated reserves/borrowings.

### **Section 7 – Expenditure on allocations and grant programmes**

All grant allocations as promulgated in the Division of Revenue Bill, 2020, National – and Provincial gazettes was included in the budget for the MTREF period 2020/21 -2023/24.

### **Section 8 – Grants made by the municipality**

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

### **Section 9 – Councillor Allowances and employee benefits**

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

### **Section 10 – Service delivery and budget implementation plan**

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

### **Section 11 – Capital expenditure**

Capital projects as per capital list in previous section.



**Section 12- Municipal Manager's Quality Certificate**

NAVRAE  
ENQUIRIES: - JW De Jager  
  
KONTAKK  
CONTACT NO: 044 803 1449  
  
VERW  
REF: 6/18/7/2021-2022  
  
KANTOOR  
OFFICES: George  
  
DATUM  
DATE: 21 May 2021



**QUALITY CERTIFICATE**

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Final Annual Budget 2021/2022 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 [Handwritten Signature]

Date 21 May 2021

**ANNEXURE A**  
**SUPPORTING BUDGET TABLES**

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23
R thousand										
<b>REVENUE ITEMS:</b>										
<b>Property rates</b>										
Total Property Rates	8									
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPA)		-	-	-	-	-	-	-	-	-
Net Property Rates		-	-	-	-	-	-	-	-	-
<b>Service charges - electricity revenue</b>										
Total Service charges - electricity revenue	8									
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>										
Total Service charges - water revenue	8									
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>										
Total Service charges - sanitation revenue										
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>										
Total refuse removal revenue	8									
Total landfill revenue									33 000	30 750
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	33 000	30 750
<b>Other Revenue by source</b>										
Fuel Levy										
Other Revenue		15 532	159 063	106 187	156 296	156 907	156 607	-	22 067	21 279
Total 'Other' Revenue	1	15 532	159 063	106 187	156 296	156 907	156 607	-	22 067	21 279
<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
Basic Salaries and Wages	2	77 013	134 983	146 522	151 781	146 100	146 180	-	154 528	163 964
Pension and UIF Contributions		12 444	27 303	26 961	24 606	24 901	24 901	-	26 426	26 626
Medical Aid Contributions		9 196	10 210	10 274	10 959	20 038	20 038	-	21 932	23 321
Overtime		536	855	440	674	678	676	-	706	708
Performance Bonus		5 470	11 066	12 852	14 027	14 246	14 246	-	14 952	15 140
Motor Vehicle Allowance		1 045	6 798	6 690	3 115	3 675	3 675	-	3 943	4 023
Cellphone Allowance		225	246	242	264	264	264	-	286	290
Housing Allowance		947	2 306	2 641	2 351	2 414	2 414	-	2 521	2 566
Other benefits and allowances		10 210	6 926	9 467	14 089	14 695	14 695	-	15 595	15 618
Payments in lieu of leave		4 180	5 325	3 568	-	904	904	-	1 066	1 066
Long service awards		-	-	-	90	90	90	-	94	97
Post-retirement benefit obligations	4	4 958	6 428	7 031	5 624	5 624	5 624	-	5 596	5 596
sub-total	5	129 919	222 043	237 485	237 646	232 767	232 767	-	266 917	262 266
Less: Employee costs capitalised to PFI										
Total Employee related costs	1	129 919	222 043	237 485	237 646	232 767	232 767	-	266 917	262 266

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		2 472	3 782	4 834	2 917	4 064	4 064	-	3 971	5 971	15 471
Lease amortisation		515	242	18	1 014	924	924	-	881	317	317
Capital asset impairment		(57)	(15 738)	30 394	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	<b>1</b>	<b>2 930</b>	<b>(11 714)</b>	<b>35 246</b>	<b>3 930</b>	<b>4 987</b>	<b>4 987</b>	<b>-</b>	<b>4 852</b>	<b>6 288</b>	<b>15 788</b>
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
<b>Total bulk purchases</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and grants</b>											
Cash transfers and grants		26	1 447	2 803	1 025	1 886	1 886	-	1 920	1 920	1 920
Non-cash transfers and grants		366	609	396	205	505	505	-	455	205	205
<b>Total transfers and grants</b>	<b>1</b>	<b>392</b>	<b>2 056</b>	<b>3 199</b>	<b>1 230</b>	<b>2 391</b>	<b>2 391</b>	<b>-</b>	<b>2 375</b>	<b>2 125</b>	<b>2 125</b>
<b>Contracted services</b>											
Outsourced Services		11 415	7 487	4 841	7 405	7 350	7 350	-	6 085	6 184	7 269
Consultants and Professional Services		7 466	9 075	6 464	12 272	15 733	15 733	-	11 899	36 963	64 281
Contractors		3 738	16 394	9 952	12 995	13 868	13 868	-	11 474	11 038	11 274
<b>Total contracted services</b>	<b>1</b>	<b>22 618</b>	<b>32 956</b>	<b>21 257</b>	<b>32 272</b>	<b>36 950</b>	<b>36 950</b>	<b>-</b>	<b>29 457</b>	<b>53 765</b>	<b>82 824</b>
<b>Other Expenditure By Type</b>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		359	-	-	-	-	-	-	-	-	-
Audit fees		2 081	2 816	4 178	1 950	1 975	1 975	-	2 530	2 539	2 630
Other Expenditure		21 387	38 900	39 867	55 944	70 154	70 154	-	55 210	55 839	57 133
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>23 828</b>	<b>41 715</b>	<b>44 045</b>	<b>57 894</b>	<b>72 129</b>	<b>72 129</b>	<b>-</b>	<b>57 740</b>	<b>58 378</b>	<b>59 765</b>
<b>by Expenditure Item</b>											
Employee related costs	8	1 735	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		34	-	-	2	2	2	-	-	-	-
Contracted Services		3 083	-	6 897	4 057	3 394	3 394	-	2 573	2 430	2 430
Other Expenditure		119	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>4 971</b>	<b>-</b>	<b>6 897</b>	<b>4 059</b>	<b>3 395</b>	<b>3 395</b>	<b>-</b>	<b>2 573</b>	<b>2 430</b>	<b>2 430</b>
<b>Inventory Consumed</b>											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	4 206	51 197	4 206	4 206	-	57 894	60 123	62 390
<b>Total Inventory Consumed &amp; Other Material</b>		<b>-</b>	<b>-</b>	<b>4 206</b>	<b>51 197</b>	<b>4 206</b>	<b>4 206</b>	<b>-</b>	<b>57 894</b>	<b>60 123</b>	<b>62 390</b>

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

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Corporate Services	Vote 4 - Planning and Development	Vote 5 - Public Safety	Vote 6 - Health	Vote 7 - Community and Social Services	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads Transport	Vote 11 - Waste Water Management	Vote 12 - Water	Vote 13 - Environment Protection	Vote 14 - Roads Agency Function	Vote 15 - Electricity	Total
<b>R thousand</b>	1																
<b>Revenue By Source</b>																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 449	-	-	-	-	-	-	166	-	-	-	-	-	-	-	1 614
Interest earned - external investments		14 091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14 091
Interest earned - outstanding debtors		3 710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 710
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	111	-	-	111
Agency services		19 200	-	-	-	-	-	-	-	-	-	-	-	-	165 473	-	184 673
Other revenue		174 269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	174 269
Transfers and subsidies		4 312	-	228	-	-	674	-	8 491	-	-	-	-	-	-	-	13 704
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>217 030</b>	<b>-</b>	<b>228</b>	<b>-</b>	<b>-</b>	<b>674</b>	<b>-</b>	<b>8 656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>165 473</b>	<b>-</b>	<b>392 172</b>
<b>Expenditure By Type</b>																	
Employee related costs		27 308	18 942	25 300	18 065	24 925	31 952	-	8 949	2 242	-	-	-	2 734	79 092	-	239 508
Remuneration of councillors		13 360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13 360
Debt impairment		1 841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 841
Depreciation & asset impairment		605	206	1 080	293	1 031	203	-	234	279	-	-	-	-	-	-	3 930
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		251	183	913	656	1 373	133	-	225	94	-	-	-	12	47 357	-	51 197
Contracted services		3 573	4 409	3 397	1 818	3 540	112	-	2 203	1 901	3 345	-	-	257	7 717	-	32 272
Transfers and subsidies		300	-	205	725	-	-	-	-	-	-	-	-	-	-	-	1 230
Other expenditure		10 817	535	6 032	1 955	2 354	2 594	-	1 883	89	-	-	-	328	31 307	-	57 894
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>58 056</b>	<b>24 275</b>	<b>36 928</b>	<b>23 512</b>	<b>33 222</b>	<b>34 993</b>	<b>-</b>	<b>13 494</b>	<b>4 606</b>	<b>3 345</b>	<b>-</b>	<b>-</b>	<b>3 330</b>	<b>165 473</b>	<b>-</b>	<b>401 232</b>
<b>Surplus/(Deficit)</b>		<b>158 975</b>	<b>(24 275)</b>	<b>(36 700)</b>	<b>(23 512)</b>	<b>(33 222)</b>	<b>(34 319)</b>	<b>-</b>	<b>(4 838)</b>	<b>(4 606)</b>	<b>(3 345)</b>	<b>-</b>	<b>-</b>	<b>(3 219)</b>	<b>-</b>	<b>-</b>	<b>(9 060)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>158 975</b>	<b>(24 275)</b>	<b>(36 700)</b>	<b>(23 512)</b>	<b>(33 222)</b>	<b>(34 319)</b>	<b>-</b>	<b>(4 838)</b>	<b>(4 606)</b>	<b>(3 345)</b>	<b>-</b>	<b>-</b>	<b>(3 219)</b>	<b>-</b>	<b>-</b>	<b>(9 060)</b>

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Consumer debtors</b>											
Consumer debtors		5 488				8 098	8 098	8 098			
Less: Provision for debt impairment											
<b>Total Consumer debtors</b>	2	5 488	-	-	-	8 098	8 098	8 098	-	-	-
<b>Debt impairment provision</b>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		143 928	344 280	364 207	188 044	208 077	208 077	208 077	353 431	353 861	354 291
Leases recognised as PPE	3				19	19	19	19	1 841	1 933	2 030
Less: Accumulated depreciation			198 134	204 467	44 418	44 418	44 418	44 418	188 936	190 825	192 733
<b>Total Property, plant and equipment (PPE)</b>	2	143 928	146 146	159 740	143 644	163 677	163 677	163 677	166 336	164 969	163 588
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities				857							
<b>Total Current liabilities - Borrowing</b>		-	-	857	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade Payables	5	11 216	40 043	51 823	34 852	34 852	34 852	34 852	30 555	31 991	33 495
Other creditors					1 968	1 968	1 968	1 968			
Unspent conditional transfers		4 535	4 535	20 020	14 933	14 933	14 933	14 933	6 894		
VAT											
<b>Total Trade and other payables</b>	2	15 751	44 578	71 843	51 753	51 753	51 753	51 753	37 449	31 991	33 495
<b>Non current liabilities - Borrowing</b>											
Borrowing	4			591	1 448	1 448	1 448	1 448			
Finance leases (including PPP asset element)					14	14	14	14	28	28	28
<b>Total Non current liabilities - Borrowing</b>		-	-	591	1 462	1 462	1 462	1 462	28	28	28
<b>Provisions - non-current</b>											
Retirement benefits		139 882	153 943	137 396	84 778	84 778	84 778	84 778	144 823	153 513	162 724
Refuse landfill site rehabilitation											
Other											
<b>Total Provisions - non-current</b>		139 882	153 943	137 396	84 778	84 778	84 778	84 778	144 823	153 513	162 724
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		228 467	214 361	236 232	289 076	306 338	306 338	306 338	264 663	249 572	246 180
GRAP adjustments					(3 477)	(3 477)	(3 477)	(3 477)			
Restated balance		228 467	214 361	236 232	285 599	302 862	302 862	302 862	264 663	249 572	246 180
Surplus/(Deficit)		10 992	4 681	4 242	(1 336)	2 097	2 097	2 097	(9 060)	(2 240)	(853)
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments				(5 221)	(13 090)	(16 523)	(16 523)	(16 523)	(6 031)	(1 152)	(8 337)
<b>Accumulated Surplus/(Deficit)</b>	1	239 459	219 042	235 253	271 173	288 436	288 436	288 436	249 572	246 180	236 991
<b>Reserves</b>											
Housing Development Fund											
Capital replacement		27 728	28 346	28 307	31 705	30 000	30 000	30 000	18 973	22 749	26 524
Self-insurance											
Other reserves											
Revaluation											
<b>Total Reserves</b>	2	27 728	28 346	28 307	31 705	30 000	30 000	30 000	18 973	22 749	26 524
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	267 187	247 388	263 560	302 878	318 436	318 436	318 436	268 545	268 929	263 515



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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Environmental Management and Public Safety	Promoting sustainable environmental management and public safety	SG4		30 499	41 292					34 443	36 860	38 757	
Healthy and Socially Stable Communities	Creating healthy and socially stable communities	SG1		32 727	45 045					44 067	109 889	114 151	
A Skilled Workforce and Communities	Building a capacitated workforce and communities	SG2		9 659	15 624					17 665	16 279	17 274	
Bulk Infrastructure Co-ordination	Conducting regional bulk infrastructure planning and implement projects, roads	SG3		162 050	173 214					171 050	180 297	185 839	
Financial Viability and management	Ensuring financial viability of the Eden District Municipality	SG6		19 128	20 347					24 639	25 155	26 045	
Good Governance	Promoting good governance	SG5		68 490	74 429					104 088	109 576	115 061	
Inclusive District Economy	Growing the district economy	SG7		4 176	9 469					5 281	4 394	4 083	
Strengthening of district roles and enhanced relevancy	Strengthening of district roles and enhanced relevancy									-	-	-	
										-	-	-	
										-	-	-	
										-	-	-	
										-	-	-	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	326 729	379 419	-	-	-	-	401 232	482 451	501 210



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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Healthy and Socially Stable Communities	Creating healthy and socially stable communities	SG1								-	250	250
A Skilled Workforce and Communities	Building a capacitated workforce and communities	SG2								350	-	-
Bulk Infrastructure Co-ordination	Conducting regional bulk infrastructure planning and implement projects, roads	SG3								-	-	-
Environmental Management and Public Safety	Promoting sustainable environmental management and public safety	SG4								1 530	180	180
Good Governance	Promoting good governance	SG5								6 225	-	-
Financial Viability and management	Ensuring financial viability of the Eden District Municipality	SG6								-	-	-
Inclusive District Economy	Growing the district economy	SG7								30	-	-
		H								-	-	-
		I								-	-	-
		J								-	-	-
		K								-	-	-
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	-	-	-	-	-	-	8 135	430	430



DC4 Garden Route - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	2,1%	4,6%	4,9%	4,9%	4,9%	0,2%	0,1%	0,1%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	3,7	2,5	1,9	2,2	2,1	2,1	2,1	2,3	2,5	2,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3,7	2,5	1,9	2,2	2,1	2,1	2,1	2,3	2,5	2,4
Liquidity Ratio	Monetary Assets/Current Liabilities	3,2	2,3	1,7	2,1	1,9	1,9	1,9	1,9	2,1	2,0
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	62,7%	62,7%	62,7%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,6%	17,0%	20,2%	16,5%	19,1%	19,1%	19,1%	22,3%	18,8%	18,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		7,9%	23,6%	29,7%	20,6%	22,5%	22,5%	22,5%	21,2%	21,7%	22,0%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kt)										
	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)	50,9%	33,5%	34,9%	34,7%	35,9%	35,9%	35,9%	40,9%	35,2%	36,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35,2%	36,3%	38,2%	0,0%	0,0%	0,0%		44,3%	38,1%	38,8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	1,4%	1,2%	1,0%	1,0%	1,0%		1,0%	0,9%	0,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,9%	0,8%	0,8%	0,8%	0,8%	0,8%	0,8%	1,0%	0,9%	0,8%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	14,9	14,2	13,6	18,9	18,9	18,9	13,1	11,0	12,7	13,3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	2909,4%	154,2%	513,7%	353,8%	195,1%	195,1%	195,1%	1723,4%	1569,4%	1122,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6,6	8,2	7,5	7,0	6,7	6,7	6,7	6,2	5,0	4,9



DC4 Garden Route Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	142 719	169 768	174 303	169 379	154 555	154 555	154 555	143 826	147 331	152 362
Cash + investments at the yr end less applications - R'000	18(1)b	2	140 041	186 192	123 676	90 751	80 512	80 512	80 512	132 386	138 067	137 825
Cash year end/monthly employee/supplier payments	18(1)b	3	6,6	8,2	7,5	7,0	6,7	6,7	6,7	6,2	5,0	4,9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	10 992	4 681	4 242	(1 336)	2 097	2 097	2 097	(8 365)	(2 240)	(853)
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(106,0%)	(6,0%)	(6,0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	86,3%	98,5%	101,9%	99,6%	94,9%	94,9%	94,9%	98,2%	98,6%	98,3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	0,0%	0,0%	62,0%	62,0%	62,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	8	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Gov't legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(71,4%)	265,3%	(71,5%)	153,5%	0,0%	0,0%	94,7%	(3,5%)	(3,3%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	3,0%	3,0%	0,0%	0,0%	0,0%	(5,8%)	6,0%	6,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	3,6%	3,1%	2,9%	2,6%	2,6%	2,5%	2,4%	2,6%	2,6%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	10,1%	0,0%	21,7%	14,6%	14,6%	0,0%	0,0%	58,1%	58,1%











DC4 Garden Route - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							



DC4 Garden Route - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		26	26	26				27	27	27
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	26	26	26	-	-	-	27	27	27
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		26	26	26	-	-	-	27	27	27

DC4 Garden Route - Supporting Table SA16 Investment particulars by maturity

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



DC4 Garden Route - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		146 708	151 805	157 166	162 568	164 253	164 253	168 297	172 018	176 462
Local Government Equitable Share		142 094	146 055	151 237	157 370	157 370	157 370	162 480	167 939	172 733
Finance Management		1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Systems Improvement		-	-	-	-	-	-	300	500	-
EPWP Incentive		1 000	1 280	1 021	1 629	1 629	1 629	2 072	-	-
NT - Rural Roads Asset Management System		2 364	2 420	2 425	2 569	2 569	2 569	2 445	2 579	2 729
Fire Service Capacity Building Grant		-	800	1 483	-	1 685	1 685	-	-	-
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	3 520	14 810	2 859	10 497	10 497	3 400	4 158	3 335
PT - Integrated Transport Plan			900	1 800	900	1 490	1 490	900	900	900
PT - WC Support Grant			620	1 450	280	3 951	3 951	400	-	-
PT - Disaster Management Grant			2 000	10 000	-	2 177	2 177	-	935	-
PT - WC Support Grant			-	360	379	379	-	-	-	-
PT - Safety Plan Implementation (WOSA)			-	1 200	1 300	2 500	2 500	2 100	2 323	2 435
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	146 708	155 325	171 976	165 427	174 750	174 750	171 697	176 176	179 797
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		146 708	155 325	171 976	165 427	174 750	174 750	171 697	176 176	179 797

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		146 708	151 805	157 166	162 568	164 253	164 253	168 297	172 018	176 462
Local Government Equitable Share		142 094	146 055	151 237	157 370	157 370	157 370	162 480	167 939	172 733
Finance Management		1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Systems Improvement		-	-	-	-	-	-	300	500	-
EPWP Incentive		1 000	1 280	1 021	1 629	1 629	1 629	2 072	-	-
NT - Rural Roads Asset Management Systems		2 364	2 420	2 425	2 569	2 569	2 569	2 445	2 579	2 729
Fire Service Capacity Building Grant		-	800	1 483	-	1 685	1 685	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	3 520	14 810	2 859	10 497	10 497	3 400	4 158	3 335
PT - Integrated Transport Plan		-	900	1 800	900	1 490	1 490	900	900	900
PT - WC Support Grant		-	620	1 450	280	3 951	3 951	400	-	-
PT - Disaster Management Grant		-	2 000	10 000	-	2 177	2 177	-	935	-
PT - WC Support Grant		-	-	360	379	379	379	-	-	-
PT - Safety Plan Implementation (WOSA)		-	-	1 200	1 300	2 500	2 500	2 100	2 323	2 435
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		146 708	155 325	171 976	165 427	174 750	174 750	171 697	176 176	179 797
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		146 708	155 325	171 976	165 427	174 750	174 750	171 697	176 176	179 797





DC4 Garden Route - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1								-	-	-
									-	-	-
									-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2								-	-	-
									-	-	-
									-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3								-	-	-
Private Enterprises		219							400	222	235
Public enterprises		670							325	205	-
<b>Total Cash Transfers To Other Organs Of State:</b>		889	-	-	-	-	-	-	725	427	235
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>									-	-	-
NGO		300			395	395	395	395	-	-	-
<b>Total Cash Transfers To Organisations</b>		300	-	-	395	395	395	395	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>									-	-	-
Households		126			1 570	1 241	1 241	1 241	505	658	691
<b>Total Cash Transfers To Groups Of Individuals:</b>		126	-	-	1 570	1 241	1 241	1 241	505	658	691
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	1 315	-	-	1 965	1 636	1 636	1 636	1 230	1 085	926
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1								-	-	-
									-	-	-
									-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2								-	-	-
									-	-	-
									-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3								-	-	-
									-	-	-
									-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4								-	-	-
NGO									-	-	-
									-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5								-	-	-
Households									-	-	-
									-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	1 315	-	-	1 965	1 636	1 636	1 636	1 230	1 085	926

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

Summary of Employee and Councillor remuneration R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		7 655	6 908	7 481				11 298	11 750	12 220
Pension and UIF Contributions		263	261	2 408				242	251	261
Medical Aid Contributions		-	142	122				78	81	84
Motor Vehicle Allowance		1 022	2 312	1 696				776	806	837
Cellphone Allowance		-	325	1 125				515	536	558
Housing Allowances			367	1 046				451	469	488
Other benefits and allowances		480	500	-				-	-	-
<b>Sub Total - Councillors</b>		<b>9 421</b>	<b>10 815</b>	<b>13 877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 360</b>	<b>13 894</b>	<b>14 449</b>
% increase	4		14,8%	28,3%	(100,0%)	-	-	-	4,0%	4,0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3 716	4 014	4 442				4 390	4 697	4 979
Pension and UIF Contributions		687	551	161				161	172	182
Medical Aid Contributions		63	139	124				105	112	124
Overtime		-	-	-				-	-	-
Performance Bonus		554	554	838				-	-	-
Motor Vehicle Allowance	3	507	628	805				804	855	902
Cellphone Allowance	3	33	59	111				142	152	161
Housing Allowances	3	84	90	194				-	-	-
Other benefits and allowances	3	200	-	(211)				770	823	873
Payments in lieu of leave		62	70	-				-	-	-
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 906</b>	<b>6 104</b>	<b>6 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 371</b>	<b>6 812</b>	<b>7 221</b>
% increase	4		3,4%	5,9%	(100,0%)	-	-	-	6,9%	6,0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		62 509	71 440	86 899				147 256	154 357	163 627
Pension and UIF Contributions		13 199	15 225	13 210				24 724	26 780	27 889
Medical Aid Contributions		9 348	10 067	10 314				19 854	21 719	23 380
Overtime		2 627	2 590	3 045				4 080	4 337	4 598
Performance Bonus		-	-	-				-	-	-
Motor Vehicle Allowance	3	6 720	4 940	6 906				9 079	9 803	10 323
Cellphone Allowance	3	-	115	198				122	127	131
Housing Allowances	3	719	879	1 311				2 351	2 462	2 604
Other benefits and allowances	3	2 321	3 557	2 641				17 379	18 607	19 694
Payments in lieu of leave		652	5 265	6 064				-	-	-
Long service awards		1 125	525	-				-	-	-
Post-retirement benefit obligations	6	4 903	8 043	2 866				8 292	8 653	9 519
<b>Sub Total - Other Municipal Staff</b>		<b>104 123</b>	<b>122 646</b>	<b>133 454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>233 137</b>	<b>246 845</b>	<b>261 764</b>
% increase	4		17,8%	8,8%	(100,0%)	-	-	-	5,9%	6,0%
<b>Total Parent Municipality</b>		<b>119 450</b>	<b>139 566</b>	<b>153 795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252 868</b>	<b>267 551</b>	<b>283 434</b>

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Salary No.	Contribution 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
<b>Councillors</b>							
Speaker	3						
Chief Whip	4	346 853	62 433	104 400			513 687
Executive Mayor		249 156	81 905	739 042			1 070 103
Deputy Executive Mayor		536 977		58 440			595 417
Executive Committee							-
Total for all other councillors		10 165 055	175 233	840 515			11 180 803
<b>Total Councillors</b>	8	-	11 298 041	319 571	1 742 397		13 360 009
<b>Senior Managers of the Municipality</b>							
Municipal Manager (MM)	5	1 800 003	184 409	472 018			2 456 430
Chief Finance Officer		968 865	185 964	366 190			1 521 018
Executive Manager: Community Services		1 076 203	204 995	223 851			1 505 049
Executive Manager: Corporate Services		1 219 143	230 788	112 423			1 562 354
Executive Manager: Planning and Economic Development		982 833	188 895	388 602			1 560 330
List of each official with packages >= senior manager							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total Senior Managers of the Municipality</b>	8,10	-	6 047 047	995 051	1 563 084	-	8 605 182
<b>A Heading for Each Entity</b>							
List each member of board by designation	6,7						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-	-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	17 345 088	1 314 622	3 305 481	-	21 965 191

DC4 Garden Route - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
	Councillors (Political Office Bearers plus Other Councillors)										
	Board Members of municipal entities	4									
<b>Municipal employees</b>											
	Municipal Manager and Senior Managers	3	5	5	1	5	5	1	5	5	1
	Other Managers	7	21	19	1	21	19	1	21	19	1
	Professionals		20	19	-	20	19	-	20	19	-
	Finance										
	Spatial/town planning										
	Information Technology										
	Roads		1	1	-	1	1	-	1	1	-
	Electricity										
	Water										
	Sanitation										
	Refuse										
	Other		19	18	-	19	18	-	19	18	-
	Technicians		126	116	1	126	116	1	126	116	1
	Finance		9	9	-	9	9	-	9	9	-
	Spatial/town planning										
	Information Technology		8	8	-	8	8	-	8	8	-
	Roads		51	46	-	51	46	-	51	46	-
	Electricity										
	Water										
	Sanitation										
	Refuse										
	Other		58	53	1	58	53	1	58	53	1
	Clerks (Clerical and administrative)		55	47	19	55	47	19	55	47	19
	Service and sales workers		68	59	14	68	59	14	68	59	14
	Skilled agricultural and fishery workers										
	Craft and related trades										
	Plant and Machine Operators		64	54	29	64	54	29	64	54	29
	Elementary Occupations		232	225	127	232	225	127	232	225	127
	<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>591</b>	<b>544</b>	<b>192</b>	<b>591</b>	<b>544</b>	<b>192</b>	<b>591</b>	<b>544</b>	<b>192</b>
	% increase										
	<b>Total municipal employees headcount</b>	6, 10	<b>605</b>	<b>555</b>	<b>192</b>	<b>605</b>	<b>555</b>	<b>192</b>	<b>605</b>	<b>555</b>	<b>192</b>
	Finance personnel headcount	8, 10	40	34	4	40	34	4	40	34	4
	Human Resources personnel headcount	8, 10	17	16	2	17	16	2	17	16	2

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

Description	Ref	Budget Year 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	
<b>Revenue By Source</b>																	
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	135	1 614	1 711	2 314	
Interest earned - external investments		2 818	-	-	-	705	1 409	-	2 114	-	-	-	7 046	14 091	15 937	18 833	
Interest earned - outstanding debtors		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	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	184 673	194 899	201 609		
Transfers and subsidies		52 281	8 713	-	-	43 567	17 427	-	8 713	43 567	-	-	174 269	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	13 704	84 711	89 821		
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>72 083</b>	<b>25 698</b>	<b>16 984</b>	<b>16 984</b>	<b>61 256</b>	<b>35 820</b>	<b>16 984</b>	<b>27 811</b>	<b>60 552</b>	<b>16 984</b>	<b>16 984</b>	<b>24 030</b>	<b>392 172</b>	<b>480 211</b>	<b>500 357</b>	
<b>Expenditure By Type</b>																	
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	18 424	239 508	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	3 930	4 205	4 206		
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	51 197	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	32 272	94 882	96 225		
Transfers and subsidies		103	103	103	103	103	103	103	103	103	103	103	1 230	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	57 894	61 337	62 144		
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>50 324</b>	<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>31 901</b>	<b>401 232</b>	<b>482 451</b>	<b>501 210</b>		
<b>Surplus/(Deficit)</b>		<b>40 183</b>	<b>(6 203)</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>10 932</b>	<b>3 920</b>	<b>(14 916)</b>	<b>(4 089)</b>	<b>28 651</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>(7 871)</b>	<b>(9 060)</b>	<b>(2 240)</b>	<b>(853)</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>40 183</b>	<b>(6 203)</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>10 932</b>	<b>3 920</b>	<b>(14 916)</b>	<b>(4 089)</b>	<b>28 651</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>(7 871)</b>	<b>(9 060)</b>	<b>(2 240)</b>	<b>(853)</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>40 183</b>	<b>(6 203)</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>10 932</b>	<b>3 920</b>	<b>(14 916)</b>	<b>(4 089)</b>	<b>28 651</b>	<b>(14 916)</b>	<b>(14 916)</b>	<b>(7 871)</b>	<b>(9 060)</b>	<b>(2 240)</b>	<b>(853)</b>	

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

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
<b>Revenue by Vote</b>																
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	26 510	217 030	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	56	674	714	757
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		721	721	721	721	721	721	721	721	721	721	721	721	8 656	9 096	10 027
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	70 263	74 120
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>39 061</b>	<b>30 303</b>	<b>29 115</b>	<b>29 115</b>	<b>35 760</b>	<b>32 900</b>	<b>29 115</b>	<b>32 416</b>	<b>35 055</b>	<b>29 115</b>	<b>29 115</b>	<b>41 105</b>	<b>392 172</b>	<b>480 211</b>	<b>500 357</b>
<b>Expenditure by Vote to be appropriated</b>																
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	691	52 598	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	2 262	24 275	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	10 788	42 386	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	2 537	23 512	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	3 911	33 222	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	3 432	34 993	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	1 404	13 494	14 351	14 210
Vote 9 - Waste Management		368	368	368	368	540	368	368	368	368	368	368	390	4 606	67 273	70 469
Vote 10 - Roads Transport		279	279	279	279	279	279	279	279	279	279	279	279	3 345	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	308	3 330	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>49 653</b>	<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>31 230</b>	<b>39 284</b>	<b>401 232</b>	<b>482 451</b>	<b>501 210</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>7 832</b>	<b>(927)</b>	<b>(2 115)</b>	<b>(2 115)</b>	<b>(13 894)</b>	<b>1 670</b>	<b>(2 115)</b>	<b>1 187</b>	<b>3 825</b>	<b>(2 115)</b>	<b>(2 115)</b>	<b>1 821</b>	<b>(9 060)</b>	<b>(2 240)</b>	<b>(853)</b>
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>7 832</b>	<b>(927)</b>	<b>(2 115)</b>	<b>(2 115)</b>	<b>(13 894)</b>	<b>1 670</b>	<b>(2 115)</b>	<b>1 187</b>	<b>3 825</b>	<b>(2 115)</b>	<b>(2 115)</b>	<b>1 821</b>	<b>(9 060)</b>	<b>(2 240)</b>	<b>(853)</b>

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

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
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		24 485	15 726	14 538	14 538	21 183	18 324	14 538	17 840	20 479	14 538	14 538	26 529	217 258	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	26 510	217 030	225 421	235 442
Finance and administration		19	19	19	19	19	19	19	19	19	19	19	19	228	244	258
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		764	764	764	764	764	764	764	764	764	764	764	930	9 330	9 810	10 785
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		708	708	708	708	708	708	708	708	708	708	708	873	8 656	9 096	10 027
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		56	56	56	56	56	56	56	56	56	56	56	56	674	714	757
<b>Economic and environmental services</b>		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
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	70 263	74 120
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	70 263	74 120
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		25 258	16 499	15 311	15 311	21 956	19 097	15 311	18 613	21 252	15 311	15 311	192 940	392 172	480 211	500 357
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		9 866	9 866	9 866	9 866	16 004	9 866	9 866	9 866	9 866	9 866	9 866	14 693	129 355	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	5 297	49 165	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	9 152	77 489	80 032	84 241
Internal audit		206	206	206	206	396	206	206	206	206	206	206	243	2 701	2 883	3 061
<b>Community and public safety</b>		6 272	6 272	6 272	6 272	11 487	6 272	6 272	6 272	6 272	6 272	6 272	11 056	85 264	89 824	92 642
Community and social services		980	980	980	980	1 883	980	980	980	980	980	980	1 229	12 914	11 606	12 305
Sport and recreation		857	857	857	857	1 432	857	857	857	857	857	857	3 492	13 494	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	3 131	26 063	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	3 204	32 793	35 316	36 800
<b>Economic and environmental services</b>		1 086	1 086	1 086	1 086	1 680	1 086	1 086	1 086	1 086	1 086	1 086	166 697	179 235	188 236	193 452
Planning and development		551	551	551	551	935	551	551	551	551	551	551	638	7 087	6 856	6 442
Road transport		279	279	279	279	279	279	279	279	279	279	279	165 751	168 818	177 834	183 256
Environmental protection		256	256	256	256	466	256	256	256	256	256	256	308	3 330	3 546	3 753
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	4 606	4 606	67 273	70 469
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	4 606	4 606	67 273	70 469
<b>Other</b>		176	176	176	176	283	176	176	176	176	176	176	727	2 773	2 444	2 233
<b>Total Expenditure - Functional</b>		17 400	17 400	17 400	17 400	29 453	17 400	17 400	17 400	17 400	17 400	17 400	197 778	401 232	482 451	501 210
<b>Surplus/(Deficit) before assoc.</b>		7 858	(901)	(2 089)	(2 089)	(7 497)	1 697	(2 089)	1 213	3 852	(2 089)	(2 089)	(4 838)	(9 060)	(2 240)	(853)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	7 858	(901)	(2 089)	(2 089)	(7 497)	1 697	(2 089)	1 213	3 852	(2 089)	(2 089)	(4 838)	(9 060)	(2 240)	(853)



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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Multi-year expenditure to be appropriated</b>	1												5 000	5 000	-	-
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	-	750	1 500	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	750	-	5 750	6 500	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council		-	-	-	-	-	-	30	-	-	-	-	-	30	90	90
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	30	30
Vote 3 - Corporate Services		50	50	100	30	255	200	70	540	280	-	-	-	1 575	310	310
Vote 4 - Planning and Development		-	-	30	-	-	-	-	-	-	-	-	-	30	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	50	50	130	30	255	200	100	540	280	-	-	-	1 635	430	430
<b>Total Capital Expenditure</b>	2	50	50	130	30	255	200	100	540	280	750	-	5 750	8 135	430	430

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		50	50	100	30	255	200	100	540	280	-	-	5 000	6 605	430	430
Executive and council		-	-	-	-	-	-	30	-	-	-	-	5 000	5 030	60	60
Finance and administration		50	50	100	30	255	200	70	540	280	-	-	-	1 575	370	370
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	750	-	750	1 500	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	750	-	750	1 500	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	30	-	-	-	-	-	-	-	-	-	30	-	-
Planning and development		-	-	30	-	-	-	-	-	-	-	-	-	30	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	50	50	130	30	255	200	100	540	280	750	-	5 750	8 135	430	430
<b>Funded by:</b>																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)													-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public													-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>													-	-	-	-
<b>Internally generated funds</b>		50	50	130	30	255	200	100	540	280	750	-	5 750	8 135	430	430
<b>Total Capital Funding</b>		50	50	130	30	255	200	100	540	280	750	-	5 750	8 135	430	430

DC4 Garden Route - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
	R thousand	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
<b>Cash Receipts By Source</b>													1			
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	135	135	1 614	1 711	2 314
Interest earned - external investments	2 818	-	-	-	705	1 409	-	2 114	-	-	-	-	7 046	14 091	15 937	18 833
Interest earned - outstanding debtors	309	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	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	15 389	184 673	194 899	201 609
Transfers and Subsidies - Operational	52 281	8 713	-	-	43 567	17 427	-	8 713	43 567	-	-	-	-	174 269	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	1 142	1 142	13 704	84 711	89 821
<b>Cash Receipts by Source</b>	<b>72 083</b>	<b>25 698</b>	<b>16 984</b>	<b>16 984</b>	<b>61 256</b>	<b>35 820</b>	<b>16 984</b>	<b>27 811</b>	<b>60 552</b>	<b>16 984</b>	<b>16 984</b>	<b>24 030</b>	<b>392 172</b>	<b>480 211</b>	<b>500 357</b>	
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-			
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													-			
<b>Total Cash Receipts by Source</b>	<b>72 083</b>	<b>25 698</b>	<b>16 984</b>	<b>16 984</b>	<b>61 256</b>	<b>35 820</b>	<b>16 984</b>	<b>27 811</b>	<b>60 552</b>	<b>16 984</b>	<b>16 984</b>	<b>24 030</b>	<b>392 172</b>	<b>480 211</b>	<b>500 357</b>	
<b>Cash Payments by Type</b>																
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	18 424	18 424	239 508	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	1 113	13 360	13 894	14 449
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4 266	4 266	51 197	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	2 689	2 689	32 272	94 882	96 225
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	103	103	103	103	103	103	103	103	103	103	103	103	103	1 230	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	4 824	4 824	57 894	61 337	62 144
<b>Cash Payments by Type</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>49 843</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>31 420</b>	<b>395 461</b>	<b>476 275</b>	<b>494 896</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	50	50	130	30	255	200	100	540	280	750	-	5 750	8 135	430	430	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>31 470</b>	<b>31 470</b>	<b>31 550</b>	<b>31 450</b>	<b>50 098</b>	<b>31 620</b>	<b>31 520</b>	<b>31 960</b>	<b>31 700</b>	<b>32 170</b>	<b>31 420</b>	<b>37 170</b>	<b>403 596</b>	<b>476 705</b>	<b>495 326</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>40 613</b>	<b>(5 772)</b>	<b>(14 565)</b>	<b>(14 465)</b>	<b>11 158</b>	<b>4 201</b>	<b>(14 535)</b>	<b>(4 148)</b>	<b>28 852</b>	<b>(15 185)</b>	<b>(14 435)</b>	<b>(13 140)</b>	<b>(11 423)</b>	<b>3 506</b>	<b>5 031</b>	
Cash/cash equivalents at the monthly/ear begin:	154 555	195 168	189 396	174 831	160 365	171 523	175 724	161 188	157 040	185 892	170 706	156 271	154 555	143 131	146 637	
Cash/cash equivalents at the monthly/ear end:	195 168	189 396	174 831	160 365	171 523	175 724	161 188	157 040	185 892	170 706	156 271	143 131	143 131	146 637	151 668	



DC4 Garden Route - Supporting Table SA32 List of external mechanisms

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





<b>Community Assets</b>	<b>454</b>	<b>310</b>	<b>-</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community Facilities	454	310	-	2 000	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations		310		2 000	-	-	-	-	-
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	454								
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
<b>Other assets</b>	<b>3 160</b>	<b>300</b>	<b>2 330</b>	<b>2 450</b>	<b>2 473</b>	<b>2 473</b>	<b>250</b>	<b>-</b>	<b>-</b>
Operational Buildings	3 160	300	2 330	2 450	2 473	2 473	250	-	-
Municipal Offices	3 160	300	2 300	2 300	2 300	2 300			
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories			30						
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares				150	173	173	250		
Housing									
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets									
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes									
Licences and Rights					28	28			
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications					28	28			
Load Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	<b>-</b>	<b>727</b>	<b>2 264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>955</b>	<b>30</b>	<b>30</b>
Computer Equipment		727	2 264				955	30	30
<b>Furniture and Office Equipment</b>	<b>105</b>	<b>182</b>	<b>295</b>	<b>70</b>	<b>192</b>	<b>192</b>	<b>130</b>	<b>60</b>	<b>60</b>
Furniture and Office Equipment	105	182	295	70	192	192	130	60	60
<b>Machinery and Equipment</b>	<b>480</b>	<b>138</b>	<b>711</b>	<b>400</b>	<b>383</b>	<b>383</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and Equipment	480	138	711	400	383	383	-	-	-
<b>Transport Assets</b>	<b>-</b>	<b>1 450</b>	<b>4 023</b>	<b>-</b>	<b>3 735</b>	<b>3 735</b>	<b>300</b>	<b>-</b>	<b>-</b>
Transport Assets		1 450	4 023		3 735	3 735	300		
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>-</b>	<b>-</b>
Land							5 000		
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals									
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>4 199</b>	<b>3 357</b>	<b>9 623</b>	<b>4 920</b>	<b>6 810</b>	<b>6 810</b>	<b>6 635</b>	<b>90</b>





<b>Community Assets</b>	-	-	-	-	-	-	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	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	1 500	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	150	-	-	-	-	-	-	-	-
Operational Buildings	-	150	-	-	-	-	-	-	-	-
Municipal Offices	-	150	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	125	-	1 503	1 254	1 254	-	-	-	-
Computer Equipment	-	125	-	1 503	1 254	1 254	-	-	-	-
<b>Furniture and Office Equipment</b>	-	30	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	30	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	165	-	-	-	-	-	-	-	-
Transport Assets	-	165	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	1	-	470	-	1 503	1 254	1 254	1 500	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0,0%	12,3%	0,0%	21,7%	14,6%	14,6%	18,4%	0,0%	0,0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0,0%	15,4%	0,0%	43,2%	36,6%	36,6%	38,2%	0,0%	0,0%



<b>Community Assets</b>		2 491	2 524	1 890	1 890	1 890	1 395	1 459	1 471
Community Facilities	-	1 455	2 524	630	630	630	75	79	83
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations		1 455	1 749	630	630	630			
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			775				75	79	83
Sport and Recreation Facilities	-	1 035	-	1 260	1 260	1 260	1 320	1 380	1 388
Indoor Facilities		1 035							
Outdoor Facilities									
Capital Spares				1 260	1 260	1 260	1 320	1 380	1 388
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	1 567	19	1 680	1 680	1 680	959	1 030	1 086
Operational Buildings	-	1 567	19	1 680	1 680	1 680	959	1 030	1 086
Municipal Offices		1 567		1 680	1 680	1 680	959	1 030	1 086
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories			19						
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Land Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	-	1 178	755	-	-	-	53	56	59
Computer Equipment		1 178	755				53	56	59
<b>Furniture and Office Equipment</b>	-	-	145	-	-	-	-	-	-
Furniture and Office Equipment			145						
<b>Machinery and Equipment</b>	-	-	447	-	-	-	180	189	198
Machinery and Equipment			447				180	189	198
<b>Transport Assets</b>	-	-	1 007	630	630	630	1 057	1 120	1 187
Transport Assets			1 007	630	630	630	1 057	1 120	1 187
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land									
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
<b>Total Repairs and Maintenance Expenditure</b>	1	-	5 235	4 897	4 199	4 199	4 059	4 276	4 291
<b>R&amp;M as a % of PPE</b>		0,0%	3,6%	3,1%	2,9%	2,6%	2,6%	2,5%	2,6%
<b>R&amp;M as % Operating Expenditure</b>		0,0%	1,4%	1,2%	1,0%	1,0%	1,0%	1,0%	0,9%



<b>Community Assets</b>	-	49	1 118	-	-	-	234	251	-
Community Facilities	-	49	1 118	-	-	-	234	251	-
Halls	-	-	-	-	-	-	234	251	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	671	-	-	-	-	-	-
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	-	49	447	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	129	-	-	-	-	-	-	-
Revenue Generating	-	129	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	129	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	1 280	994	840	840	840	2 403	2 572	2 726
Operational Buildings	-	1 280	994	840	840	840	2 403	2 572	2 726
Municipal Offices	-	829	987	840	840	840	2 403	2 572	2 726
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	7	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	451	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	1 014	1 085	1 160
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	1 014	1 085	1 160
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	1 014	1 085	1 160
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	767	269	1 425	1 425	1 425	-	-	-
Computer Equipment	-	767	269	1 425	1 425	1 425	-	-	-
<b>Furniture and Office Equipment</b>	-	430	52	466	466	466	-	-	-
Furniture and Office Equipment	-	430	52	466	466	466	-	-	-
<b>Machinery and Equipment</b>	-	215	159	244	192	192	-	-	-
Machinery and Equipment	-	215	159	244	192	192	-	-	-
<b>Transport Assets</b>	-	184	470	444	444	444	279	299	320
Transport Assets	-	184	470	444	444	444	279	299	320
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	-	3 054	3 062	3 477	3 424	3 930	4 205	4 206



<b>Community Assets</b>	-	-	1 000	-	500	500	-	-	-
Community Facilities	-	-	1 000	-	-	-	-	-	-
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	-	-	1 000	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	500	500	-	-	-
Indoor Facilities	-	-	-	-	500	500	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	500	-	-	-	-	-
Operational Buildings	-	-	-	500	-	-	-	-	-
Municipal Offices	-	-	-	500	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing a</b>	<b>1</b>	-	-	<b>1 000</b>	<b>500</b>	<b>500</b>	<b>500</b>	-	-
<b>Upgrading of Existing Assets as % of total capex</b>		0,0%	0,0%	9,4%	7,2%	5,8%	5,8%	0,0%	0,0%
<b>Upgrading of Existing Assets as % of deprec"</b>		0,0%	0,0%	32,7%	14,4%	14,6%	14,6%	0,0%	0,0%



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

Vote Description R thousand	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<b>Capital expenditure</b>	1							
Vote 1 - Executive and Council		1 220	30	30				
Vote 2 - Budget and Treasury Office		30	30	30				
Vote 3 - Corporate Services		6 630	2 130	2 380				
Vote 4 - Planning and Development		2 030	30	30				
Vote 5 - Public Safety		200	350	350				
Vote 6 - Health		6 063	30	30				
Vote 7 - Community and Social Services		-	-	-				
Vote 8 - Sport and Recreation		-	-	-				
Vote 9 - Waste Management		60 000	180 000	-				
Vote 10 - Roads Transport		-	-	-				
Vote 11 - Waste Water Management		-	-	-				
Vote 12 - Water		-	-	-				
Vote 13 - Environment Protection		-	-	-				
Vote 14 - Roads Agency Function		-	-	-				
Vote 15 - Electricity		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>76 173</b>	<b>182 600</b>	<b>2 850</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive and Council								
Vote 2 - Budget and Treasury Office								
Vote 3 - Corporate Services								
Vote 4 - Planning and Development								
Vote 5 - Public Safety								
Vote 6 - Health								
Vote 7 - Community and Social Services								
Vote 8 - Sport and Recreation								
Vote 9 - Waste Management								
Vote 10 - Roads Transport								
Vote 11 - Waste Water Management								
Vote 12 - Water								
Vote 13 - Environment Protection								
Vote 14 - Roads Agency Function								
Vote 15 - Electricity								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>76 173</b>	<b>182 600</b>	<b>2 850</b>	-	-	-	-

DC4 Garden Route - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Type	Asset Class	2021/22 Medium Term Revenue & Expenditure Framework				
					Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Parent municipality:</b>									
<i>List all capital projects grouped by Function</i>									
Community and Social Services	Office Equipment	Renewal	Furniture and Office Equipment			63	30	30	
Planning and Development	Office Equipment	Renewal	Furniture and Office Equipment			2 030	30	30	
Executive and Council	Office Equipment	Renewal	Furniture and Office Equipment			820	30	30	
Finance and Administration	Office Equipment	Renewal	Furniture and Office Equipment			60	60	60	
Community and Social Services	Fire Fighting Equipment	Renewal	Machinery and Equipment			200	350	350	
Community and Social Services	Building	New	Operational Buildings			7 000			
Finance and Administration	Pool vehicle	New	Transport Assets				350	350	
Finance and Administration	Laptops	New	Computer Equipment			6 000	1 750	2 000	
Community and Social Services	Regional Landfill Site	New	Solid Waste Infrastructure			60 000	180 000		
<b>Parent Capital expenditure</b>									
						76 173	182 600	2 850	
<b>Entities:</b>									
<i>List all capital projects grouped by Entity</i>									
<b>Entity A</b>									
	Water project A								
<b>Entity B</b>									
	Electricity project B								
<b>Entity Capital expenditure</b>									
						-	-	-	
<b>Total Capital expenditure</b>									
						76 173	182 600	2 850	



DC4 Garden Route - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Parent municipality:</b>							
<i>List all operational projects grouped by Function</i>							
	Executive and council	Operational Typical Work Streams Community Development Youth Projects Youth Development			140	150	160
	Executive and council	Operational Typical Work Streams Functions and Events Events and Organisations			530	690	726
	Finance and administration	Operational Typical Work Streams Capacity Building Training and Development Municipal Minimum Competency Level			510	329	348
	Finance and administration	Operational Typical Work Streams Capacity Building Training and Development Workshops, Seminars and Subject Matter Training			1 080	1 137	1 200
	Finance and administration	Operational Typical Work Streams Communication and Public Participation Awareness Campaign			18	18	20
	Finance and administration	Operational Typical Work Streams Communication and Public Participation Newsletters			65	69	73
	Finance and administration	Operational Typical Work Streams Community Development Education and Training			405	422	445
	Finance and administration	Operational Typical Work Streams Financial Management Grant Financial Statements			320	320	320
	Finance and administration	Operational Typical Work Streams Financial Management Grant Interns Compensation			680	680	721
	Finance and administration	Operational Typical Work Streams Human Resources Disciplinary Committee			10	11	11
	Finance and administration	Operational Typical Work Streams Human Resources Employee Assistance Programme			156	171	181
	Finance and administration	Operational Typical Work Streams Human Resources Human Resource Management			9 153	9 737	10 350
	Finance and administration	Operational Typical Work Streams Occupational Health and Safety			270	191	202
	Finance and administration	Operational Typical Work Streams Performance Management			908	966	995
	Finance and administration	Operational Typical Work Streams Strategic Management and Governance Communication and Development			1 947	2 078	2 205
	Finance and administration	Operational Typical Work Streams Strategic Management and Governance Risk Management			705	754	801
	Finance and administration	Operational Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions			1	1	1
	Community and social services	Operational Typical Work Streams Emergency and Disaster Management Disaster Relief			110	116	121
	Community and social services	Operational Typical Work Streams Expanded Public Works Programme Project			5 430	3 590	3 804
	Public safety	Operational Typical Work Streams Public Protection and Safety			24 931	26 416	28 058
	Health	Operational Typical Work Streams Health and Welfare Food Sample Testing			1 300	1 365	1 433
	Health	Operational Typical Work Streams Health and Welfare Municipal Health Service			30 819	33 237	34 609
	Planning and development	Operational Typical Work Streams Agricultural Marketing			500	550	-
	Planning and development	Operational Typical Work Streams Communication and Public Participation Public Participation Meeting			5	5	6
	Planning and development	Operational Typical Work Streams Local Economic Development Project Implementation			1 005	422	230
	Planning and development	Operational Typical Work Streams Strategic Management and Governance IDP Implementation and Monitoring			25	27	28
	Planning and development	Operational Typical Work Streams Strategic Management and Governance IDP Planning and Revision			3	3	3
	Planning and development	Operational Typical Work Streams Strategic Management and Governance Inter Governmental Relations (IGR) Programme			96	100	79
	Planning and development	Operational Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions			40	42	45
	Environmental protection	Operational Typical Work Streams Environmental Air Quality Management			164	174	183
	Environmental protection	Operational Typical Work Streams Environmental Environmental Health			149	150	157
	Waste management	Operational Typical Work Streams Communication and Public Participation Awareness Campaign			30	32	34
	Waste management	Operational Typical Work Streams Environmental Pollution Control			279	299	320
	Waste management	Operational Typical Work Streams Strategic Management and Governance Strategic Planning Plan Development			1 817	500	-
	Other	Operational Typical Work Streams Strategic Management and Governance Strategic Planning Promotional and Marketing			900	648	337
	Other	Operational Typical Work Streams Tourism Tourism Development			-	10	11
	Other	Operational Typical Work Streams Tourism Tourism Projects			2	2	2
	Other	Operational Typical Work Streams Tourism Tourism Skills Development			400	212	225
	<b>Parent Operational expenditure</b>		-	-	<b>84 901</b>	<b>85 623</b>	<b>88 444</b>
<b>Entities:</b>							
<i>List all Operational projects grouped by Entity</i>							
	<b>Entity A</b>						
	Water project A						
	<b>Entity B</b>						
	Electricity project B						
	<b>Entity Operational expenditure</b>		-	-	-	-	-
	<b>Total Operational expenditure</b>		-	-	<b>84 901</b>	<b>85 623</b>	<b>88 444</b>

