

BUDGET STEERING COMMITTEE

23 AUGUST 2021

MAYORAL COMMITTEE

24 AUGUST 2021

DISTRICT COUNCIL

24 AUGUST 2021

1. SUBJECT: ROLL-OVER ADJUSTMENT BUDGET 2021/2022 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / VOORROL VAN FONDSE AANSUIWERINGSBEGROTING 2021/2022 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / UGQITHISELO LOLWABIWO-MALI OLU-LUNGISIWEYO LUKA 2021/2021 LWENGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO(MTREF)

(6/18/7)

17 August 2021

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2. PURPOSE OF THE REPORT

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

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

The Mayor must submit the Adjusted Budget to the municipal council for consideration and approval. The rollover budget for state grants must be submitted to the council for approval by 25 August.

5. RECOMMENDATIONS

That council take the following resolutions:

(1) That the adjustments budget (unspent grants) of Garden Route District Municipality for the financial year 2021/2022 as set out in the schedules contained in Section 4 be **approved:**

- i. Table B1 Adjustments Budget Summary;

- ii. Table B2 Adjustments Budget Financial Performance (by standard classification);
- iii. Table B3 Adjustments Budget Financial Performance (by municipal vote);
- iv. Table B4 Adjustment Budget Financial Performance (revenue by source);
and
- v. Table B5 Adjustment Budget Capital Expenditure (by municipal vote and funding source)

(2) Council approves the Adjustment Operating Expenditure Budget of R433,331,264

(3) Council approves the Adjustment Operating Revenue Budget of R426,259,312

(4) Council approves the Adjustment Capital Budget of R76,572,524

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2021/22 financial year be compiled and tabled to the Executive Mayor for approval.

(6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

AANBEVELINGS

Dat die raad die volgende resolusies aanvaar:

(1) *Dat die Aangepaste Begroting (ongespandeerde toelae van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2021/2022 soos vervat in die skedules van Seksie 4 goedgekeur word:*

- i. Tabel B1 Aangepaste Begrotings Opsomming;*
- ii. Tabel B2 Aangepaste Begroting Finansiële Prestasie (volgens standaard klassifikasie);*
- iii. Tabel B3 Aangepaste Begroting Finansiële Prestasie (volgens pos);*
- iv. Tabel B4 Aangepaste Begroting Finansiële Prestasie (volgens finansieringsbron); en*
- v. Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)*

(2) *Die Raad die Aangepaste Uitgawe Begroting van R433,331,264 goedkeur.*

- (3) *Die Raad die Aangepaste Inkomste Begroting van R426,259,312 goedkeur.*
- (4) *Die Raad die Aangepaste Kapitaal Begroting van R76,572,524 goedkeur.*
- (5) *Dat die hersiende Dienslewering- en Begrotings Implementerings Plan vir 2021/2022 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring.*
- (6) *Die goedkeuring van bostaande is onderhewig aan die goedkeuring van Nasionale en Provinsiale Tesourie vir die oorrol van fondse.*

IZINDULULO

Sesokuba iBhunga lithathe ezi zigqibo zilandelayo:

- (1) Sesokuba ulwabiwo-mali olulungisiweyo (izibonelelo ezingasetyenziswa) loMasipala Wesithili se Garden Route kunyakamali ka 2021/2022 njengoko kuchaziwe kuluhlu oluqulwathwe kuMhlathi 4 luphunyezwe:
 - i. Table B1 Ushwankathelo loLwabiwo-Mali Olu-Lungisiweyo
 - ii. Table B2 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ngokwendlela ezifanelekileyo);
 - iii. Table B3 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ngokwevoti yomasipala);
 - iv. Table B4 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ingeniso ngokovimba); kunye
 - v. Table B5 Ulwabiwo-Mali Olulungisiweyo Incitho Yenkunzi (ngokwevoti yomasipala kunye nenxaso yovimba)
- (2) IBhunga liphumeze Ulwabiwo-Mali Olu-Lungisiweyo Lencitho Eqhubayo ye R433,331,264
- (3) IBhunga liphumeze ulwabiwo-Mali Oluqhubayo Lwengeniso noluyi R426,259,312

- (4) IBhunga liphumeze Ulwabiwo-Mali Oluyinkunzi Olu-Lungisiweyo lwe R76,572, 524
- (5) Sesokuba ulungisowe Lonikezelo Nkonzo kunye Nesicwangciso Sokumiselwa koLwabiwo-Mali(SDBIP) kunyakamali ka 2021/2022 luqulunqwe kwaye luthiwe theca kuSodolophu obekekileyo ukuze luphunyezwe.
- (6) Ukuphunyezwa komba ongentla kuxhomeke ekuphunyezweni kwakho kuNondyebo ka Zwelonke nowePhondo ngemali esigqithiselweyo.

6. BACKGROUND

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

Subsection (2) also determines that an adjustment budget:

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

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

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

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

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

Subsection **(a)** determines very clearly that expenditure may only be incurred in terms of an approved budget; and

(b) Within the limits of the amounts appropriated for the different votes in an approved budget.

Also take note of **Section 23 (5)** of the Budget and Reporting Regulations which refers to the Timeframes for tabling of adjustment budgets.

Subsection (5) states –

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

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

6.1. FINANCIAL IMPLICATIONS

Financial implications as per the Report attached

6.2 RELEVANT LEGISLATION

Municipal Finance Management Act, No 56 of 2003

ANNEXURES



GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2021 - 2022

ADJUSTMENT BUDGET REPORT

2021/2022 MTREF

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 28 Municipal Adjustment Budgets

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

Schedule B format of adjustment budgets

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

The reason for the adjustment budget tabled at council today is to include the following expenditure into the approved budget for the 2021/2022 financial year:

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

- May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;

Regulation 23(5) of the Budget and Reporting Regulation states:

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

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

National grant allocations:

Section	Grant	Roll-over Amount (R)
Roads	Rural Roads Asset Management Systems	1 237 931

Provincial Grant allocation

Section	Grant	Roll-over Amount (R)
Political Office	Safety Plan Implementation - (WOSA)	2 750 000
Roads	Integrated Transport Planning	878 309
Human Settlements	Human Settlements	629 088
Training and Development	Financial Management Capacity Building Grant	42 710
Disaster Management	Local Government Internship Grant(Disaster Management)	27 200
		4 327 307

Total unspent grants: **R 5 565 238.**

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

The detailed report provides a reconciliation between the grants included in the Adjustment Budget as well as the Unspent grant totals as per the Grant register. Explanations as to the differences in the amounts is also included in the report.

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

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2021/2022** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2021/2022 of R433,331,264** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2021/2022 of R426,259,312** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2021/2022 of R76,572,524**
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2021/2022** financial year be compiled and tabled to the Executive Mayor for approval .
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 2 – RESOLUTIONS

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

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

8. **RECOMMENDATION:**

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2021/2022** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source);
and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2021/2022 of R433,331,264** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2021/2022 of R426,259,312** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2021/2022 of R76,572,524** be approved.
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2021/2022** financial year be compiled and tabled to the Executive Mayor for approval.
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

The Adjustment budget is tabled to Council for approval, this adjustment budget includes the rollover unspent grants received from National Treasury and Provincial Treasury.

3.2 Adjustment Budget

Municipal Budget and Reporting Regulations

According to Regulation 23(5) of the Municipal Budget and Reporting Regulations, Government Gazette 32141 dated 17 April 2009, an adjustment budget referred to in Section 28 (2) of the Municipal Finance Management Act (MFMA) (Act No 56 of 2003), may only be tabled after the end of the financial year to which the roll-overs relate; and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.

In terms of the funding of the projects that will be rolled-over to the next financial year, Provincial Treasury advises as follows:

1. Municipal Own Funds

The Municipality must ensure that the funding of the projects is available and not committed for other purposes.

2. Grant funding

According to Section 20 of the Division of Revenue Act, the receiving officer needs to pay back all unspent conditional grants to the National Revenue Fund at the end of the municipal financial year, unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects.

MFMA Circular 51 dated 19 February 2010

National Treasury issued MFMA Circular 51 dated 19 February 2010, which provides clear guidance, on the procedure for requesting retention of the unspent allocation (grants) by the affected receiving officers.

In essence, when applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 20(2) of the Division of Revenue Act (DoRA), the Municipality must supply National Treasury with the following information –

1. Details of each of the projects to which funds are committed;
2. A progress report on the state of implementation of each of the projects;
3. The amount of funds committed to each project, and the conditional allocation from which the funds come from; and
4. An indication of the time-period within which the funds are to be spent.

When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June yearly.

National Treasury will initiate the process outlined in section 22 of the Division of Revenue Act based on the June 2021 conditional grant expenditure reports. If the receiving officer wants to motivate in terms of section 22(2) that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury yearly.

National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules yearly by 30 September.

A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund yearly by 17 October. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 20(7) of the Division of Revenue Act.

Any unspent conditional grant funds that should have been repaid to the National Revenue Fund yearly by 17 October will be offset against the municipality's November equitable share allocation.

Operational Budget

Based on the above information the municipality is required to table an adjustment budget to council stipulating the unspent roll-over projects that council seeks approval from National and Provincial Treasury as well as other roll-over projects that required inclusion in the approved budget in order to ensure completion of these projects.

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

1. National and Provincial Treasury Grants in terms of the Division of Revenue Act's, these grants should be accompanied by application for roll-over as explained above.
2. Projects funded by means of other sources that is Memorandum of Understanding or Service Level Agreements.

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

3.3 Provision of basic services

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

- Provision of Water services
- Provision of sanitation services
- Provision of refuse
- Provision of housing

3.4 SDBIP and MTREF financial sustainability

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

The roll-over projects tabled in this report for inclusion in the budget is either funded from a National or Provincial allocation or a result of a negotiation process end being concluded by means of a Memorandum of Understanding (MOU) or Service Level Agreement (SLA).

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

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2021/2022** MTREF period during the May council budget approval process and the subsequent movement of the proposed August rollover budget.

Revised High-level summary of budget approval required:

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

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

BUDGET - August Roll-Over Adjustment Budget (24 August 2021)					
DESCRIPTION	Approved Budget 2021/2022	Roll - Over Budget Amounts	Roll - Over Budget 2021/2022	Approved Budget 2022/23	Approved Budget 2023/24
Operational Income	420 694 075		420 694 075	458 117 424	525 003 255
Unspent Grants		5 565 237	5 565 237		
Revised Operational Income	420 694 075	5 565 237	426 259 312	458 117 424	525 003 255
Operational Expenditure	428 166 027		428 166 027	460 835 123	522 601 280
National Grants		837 931	837 931		
Provincial Grants		4 327 306	4 327 306		
Revised Operational Expenditure	428 166 027	5 165 237	433 331 264	460 835 123	522 601 280
Surplus / (Deficit)	- 7 471 952	400 000	- 7 071 952	- 2 717 699	2 401 975
Operational Expenditure	76 172 524		76 172 524	182 600 000	2 850 000
National Grants		400 000	400 000		
Revised Capital Budget	76 172 524	400 000	76 572 524	182 600 000	2 850 000
Less funded from NT Grants	4 500 000	400 000	4 900 000	-	-
Less funded from Borrowings	11 672 524		11 672 524	2 600 000	2 850 000
Less funded from CRR	60 000 000		60 000 000	180 000 000	-
Surplus / (Deficit) after Capital	- 7 471 952	400 000	- 7 071 952	- 2 717 699	2 401 975

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B1 Adjustments Budget Summary - 24 August 2021

Description	Budget Year 2021/22										Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	33 000	90 750	
Investment revenue	8 500	-	-	-	-	-	-	-	8 500	8 500	8 500	
Transfers recognised - operational	187 375	-	-	-	-	5 565	-	5 565	192 940	184 341	188 711	
Other own revenue	224 819	-	-	-	-	-	-	-	224 819	232 276	237 042	
Total Revenue (excluding capital transfers and contributions)	420 694	-	-	-	-	5 565	-	5 565	426 259	458 117	525 003	
Employee costs	260 917	-	-	-	-	637	-	637	261 554	262 206	266 780	
Remuneration of councillors	13 360	-	-	-	-	-	-	-	13 360	13 360	13 360	
Depreciation & asset impairment	4 852	-	-	-	-	-	-	-	4 852	6 288	15 788	
Finance charges	70	-	-	-	-	-	-	-	70	3 070	18 070	
Materials and bulk purchases	57 894	-	-	-	-	-	-	-	57 894	60 123	62 390	
Transfers and grants	2 375	-	-	-	-	-	-	-	2 375	2 125	2 125	
Other expenditure	88 698	-	-	-	-	4 528	-	4 528	93 226	113 663	144 089	
Total Expenditure	428 166	-	-	-	-	5 165	-	5 165	433 331	460 835	522 601	
Surplus/(Deficit)	(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402	
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	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402	
Capital expenditure & funds sources												
Capital expenditure	76 173	-	-	-	-	400	-	400	76 573	182 600	2 850	
Transfers recognised - capital	-	-	-	-	-	400	-	400	400	-	-	
Borrowing	60 000	-	-	-	-	-	-	-	60 000	180 000	-	
Internally generated funds	16 173	-	-	-	-	-	-	-	16 173	2 600	2 850	
Total sources of capital funds	76 173	-	-	-	-	400	-	400	76 573	182 600	2 850	
Financial position												
Total current assets	195 152	-	-	-	-	-	-	-	195 152	170 883	173 206	
Total non current assets	334 418	-	-	-	-	400	-	400	334 818	522 554	519 254	
Total current liabilities	65 748	-	-	-	-	-	-	-	65 748	60 343	59 348	
Total non current liabilities	195 506	-	-	-	-	-	-	-	195 506	370 096	346 596	
Community wealth/Equity	268 316	-	-	-	-	400	-	400	268 716	262 998	286 516	
Cash flows												
Net cash from (used) operating	(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402	
Net cash from (used) investing	(76 173)	-	-	-	-	(400)	-	(400)	(76 573)	(182 600)	(2 850)	
Net cash from (used) financing	60 000	-	-	-	-	-	-	-	60 000	160 000	-	
Cash/cash equivalents at the year end	164 643	-	-	-	-	-	-	-	164 643	139 325	138 877	
Cash backing/surplus reconciliation												
Cash and investments available	164 670	-	-	-	-	-	-	-	164 670	139 353	138 905	
Application of cash and investments	56 995	-	-	-	-	-	(0)	(0)	56 995	56 922	61 700	
Balance - surplus (shortfall)	107 675	-	-	-	-	-	0	0	107 675	82 431	77 205	
Asset Management												
Asset register summary (WDV)	281 846	-	-	-	-	400	-	400	282 246	468 332	465 782	
Depreciation & asset impairment	4 852	-	-	-	-	-	-	-	4 852	6 288	15 788	
Renewal and Upgrading of Existing Assets	8 010	-	-	-	-	-	-	-	8 010	1 750	2 000	
Repairs and Maintenance	2 573	-	-	-	-	-	-	-	2 573	2 573	2 573	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - 24 August 2021

Standard Description	Ref	Budget Year 2021/22										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2022/23	+2 2023/24	
Revenue - Functional													
<i>Governance and administration</i>		236 045	-	-	-	-	5 565	-	5 565	241 611	233 035	234 414	
Executive and council		234 304	-	-	-	-	5 565	-	5 565	239 869	232 479	233 843	
Finance and administration		1 741	-	-	-	-	-	-	-	1 741	556	571	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		5 812	-	-	-	-	-	-	-	5 812	6 064	6 348	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		5 422	-	-	-	-	-	-	-	5 422	5 671	5 932	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		390	-	-	-	-	-	-	-	390	393	416	
<i>Economic and environmental services</i>		178 836	-	-	-	-	-	-	-	178 836	186 019	193 490	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		178 718	-	-	-	-	-	-	-	178 718	185 894	193 358	
Environmental protection		118	-	-	-	-	-	-	-	118	125	133	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	33 000	90 750	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	33 000	90 750	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	420 694	-	-	-	-	5 565	-	5 565	426 259	458 117	525 003	
Expenditure - Functional													
<i>Governance and administration</i>		138 000	-	-	-	-	2 793	-	2 793	140 792	136 137	136 661	
Executive and council		50 582	-	-	-	-	2 750	-	2 750	53 332	51 105	51 543	
Finance and administration		84 933	-	-	-	-	43	-	43	84 976	82 532	82 601	
Internal audit		2 485	-	-	-	-	-	-	-	2 485	2 500	2 516	
<i>Community and public safety</i>		80 872	-	-	-	-	27	-	27	80 899	80 172	81 485	
Community and social services		7 804	-	-	-	-	27	-	27	7 831	7 676	7 701	
Sport and recreation		12 512	-	-	-	-	-	-	-	12 512	12 057	12 107	
Public safety		25 100	-	-	-	-	-	-	-	25 100	25 199	26 286	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		35 456	-	-	-	-	-	-	-	35 456	35 240	35 392	
<i>Economic and environmental services</i>		203 424	-	-	-	-	2 345	-	2 345	205 770	208 635	216 043	
Planning and development		19 390	-	-	-	-	629	-	629	20 019	17 369	17 381	
Road transport		180 758	-	-	-	-	1 716	-	1 716	182 474	187 976	195 358	
Environmental protection		3 277	-	-	-	-	-	-	-	3 277	3 290	3 304	
<i>Trading services</i>		3 209	-	-	-	-	-	-	-	3 209	33 225	85 742	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		3 209	-	-	-	-	-	-	-	3 209	33 225	85 742	
<i>Other</i>		2 661	-	-	-	-	-	-	-	2 661	2 666	2 671	
Total Expenditure - Functional	3	428 166	-	-	-	-	5 165	-	5 165	433 331	460 835	522 601	
Surplus/ (Deficit) for the year		(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402	

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24 August 2021

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		234 304	-	-	-	-	5 565	-	5 565	239 869	232 479	233 843
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 741	-	-	-	-	-	-	-	1 741	556	571
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		390	-	-	-	-	-	-	-	390	393	416
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		5 422	-	-	-	-	-	-	-	5 422	5 671	5 932
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	33 000	90 750
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		118	-	-	-	-	-	-	-	118	125	133
Vote 14 - Roads Agency Function		178 718	-	-	-	-	-	-	-	178 718	185 894	193 358
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	420 694	-	-	-	-	5 565	-	5 565	426 259	458 117	525 003
Expenditure by Vote	1											
Vote 1 - Executive and Council		54 394	-	-	-	-	2 750	-	2 750	57 144	54 921	55 364
Vote 2 - Budget and Treasury Office		24 007	-	-	-	-	-	-	-	24 007	23 970	24 051
Vote 3 - Corporate Services		49 126	-	-	-	-	43	-	43	49 168	47 202	47 178
Vote 4 - Planning and Development		30 006	-	-	-	-	629	-	629	30 635	28 011	28 050
Vote 5 - Public Safety		32 904	-	-	-	-	27	-	27	32 931	32 875	33 986
Vote 6 - Health		37 973	-	-	-	-	-	-	-	37 973	37 307	37 462
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 512	-	-	-	-	-	-	-	12 512	12 057	12 107
Vote 9 - Waste Management		3 209	-	-	-	-	-	-	-	3 209	33 225	85 742
Vote 10 - Roads Transport		3 378	-	-	-	-	1 716	-	1 716	5 094	3 501	3 504
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 277	-	-	-	-	-	-	-	3 277	3 290	3 304
Vote 14 - Roads Agency Function		177 380	-	-	-	-	-	-	-	177 380	184 475	191 854
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	428 166	-	-	-	-	5 165	-	5 165	433 331	460 835	522 601
Surplus/ (Deficit) for the year	2	(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H	+1 2022/23	+2 2023/24	
Revenue By Source													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	33 000	90 750
Rental of facilities and equipment		3 829								3 829		4 056	4 297
Interest earned - external investments		8 500								8 500		8 500	8 500
Interest earned - outstanding debtors		2 970								2 970		3 149	3 338
Dividends received		-								-		-	-
Fines, penalties and forfeits		-								-		-	-
Licences and permits		118								118		125	133
Agency services		195 834								195 834		203 668	211 814
Transfers and subsidies		187 375						5 565		192 940		184 341	188 711
Other revenue	2	22 067	-	-	-	-	-	-		22 067		21 279	17 461
Gains													
Total Revenue (excluding capital transfers and contributions)		420 694						5 565		5 565	426 259	458 117	525 003
Expenditure By Type													
Employee related costs		260 917	-	-	-	-		637		637	261 554	262 206	266 780
Remuneration of councillors		13 360								-	13 360	13 360	13 360
Debt impairment		1 500								-	1 500	1 500	1 500
Depreciation & asset impairment		4 852								-	4 852	6 288	15 788
Finance charges		70								-	70	3 070	18 070
Bulk purchases		-								-	-	-	-
Other materials		57 894								-	57 894	60 123	62 390
Contracted services		29 457						4 466		4 466	33 924	53 785	82 824
Transfers and subsidies		2 375								-	2 375	2 125	2 125
Other expenditure		57 740						62		62	57 802	58 378	59 765
Losses													
Total Expenditure		428 166						5 165		5 165	433 331	460 835	522 601
Surplus/(Deficit)		(7 472)						400		400	(7 072)	(2 718)	2 402
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)													
Surplus/(Deficit) before taxation		(7 472)						400		400	(7 072)	(2 718)	2 402
Taxation													
Surplus/(Deficit) after taxation		(7 472)						400		400	(7 072)	(2 718)	2 402
Attributable to minorities													
Surplus/(Deficit) attributable to municipality		(7 472)						400		400	(7 072)	(2 718)	2 402
Share of surplus/ (deficit) of associate													
Surplus/ (Deficit) for the year		(7 472)						400		400	(7 072)	(2 718)	2 402

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	5	6	7	8	9	10	11	12	+1 2022/23	+2 2023/24	
	A	A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 500	-	-	-	-	-	-	1 500	2 100	2 350	
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Public Safety		200	-	-	-	-	-	-	200	350	350	
Vote 6 - Health		7 000	-	-	-	-	-	-	7 000	-	-	
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	
Vote 9 - Waste Management		60 000	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	68 700	-	-	-	-	-	-	68 700	182 450	2 700	
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		30	-	-	-	-	-	-	30	30	30	
Vote 2 - Budget and Treasury Office		30	-	-	-	-	-	-	30	30	30	
Vote 3 - Corporate Services		5 130	-	-	-	-	-	-	5 130	30	30	
Vote 4 - Planning and Development		90	-	-	-	-	-	-	90	30	30	
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Health		63	-	-	-	-	-	-	63	30	30	
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Sport and Recreation		2 130	-	-	-	-	-	-	2 130	-	-	
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	
Vote 10 - Roads Transport		-	-	-	-	400	-	400	400	-	-	
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		7 473	-	-	-	400	-	400	7 873	150	150	
Total Capital Expenditure - Vote		76 173	-	-	-	-	400	-	76 573	182 600	2 850	
Capital Expenditure - Functional												
Governance and administration		13 750	-	-	-	-	-	-	13 750	2 250	2 500	
Executive and council		30	-	-	-	-	-	-	30	30	30	
Finance and administration		13 720	-	-	-	-	-	-	13 720	2 220	2 470	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and public safety		2 363	-	-	-	-	-	-	2 363	350	350	
Community and social services		-	-	-	-	-	-	-	-	-	-	
Sport and recreation		2 130	-	-	-	-	-	-	2 130	-	-	
Public safety		200	-	-	-	-	-	-	200	350	350	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		33	-	-	-	-	-	-	33	-	-	
Economic and environmental services		60	-	-	-	400	-	400	460	-	-	
Planning and development		60	-	-	-	-	-	-	60	-	-	
Road transport		-	-	-	-	400	-	400	400	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		60 000	-	-	-	-	-	-	60 000	180 000	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		60 000	-	-	-	-	-	-	60 000	180 000	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	76 173	-	-	-	400	-	400	76 573	182 600	2 850	
Funded by:												
National Government		-	-	-	-	400	-	400	400	-	-	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	-	-	-	-	400	-	400	400	-	-	
Borrowing		60 000	-	-	-	-	-	-	60 000	180 000	-	
Internally generated funds		16 173	-	-	-	-	-	-	16 173	2 600	2 850	
Total Capital Funding		76 173	-	-	-	400	-	400	76 573	182 600	2 850	

DC4 Garden Route - Table B6 Adjustments Budget Financial Position - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		164 643							-	164 643	139 325	138 877
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		24 106							-	24 106	24 693	26 195
Current portion of long-term receivables		3 733							-	3 733	4 192	4 427
Inventory		2 669							-	2 669	2 673	3 707
Total current assets		195 152	-	-	-	-	-	-	-	195 152	170 883	173 206
Non current assets												
Long-term receivables		52 945							-	52 945	54 195	53 445
Investments		27							-	27	27	27
Investment property		51 682							-	51 682	51 182	50 682
Investment in Associate		-							-	-	-	-
Property, plant and equipment	1	227 652	-	-	-	-	400	-	400	228 052	415 402	413 402
Biological		-							-	-	-	-
Intangible		2 113							-	2 113	1 749	1 699
Other non-current assets		-							-	-	-	-
Total non current assets		334 418	-	-	-	-	400	-	400	334 818	522 554	519 254
TOTAL ASSETS		529 570	-	-	-	-	400	-	400	529 970	693 437	692 460
LIABILITIES												
Current liabilities												
Bank overdraft		-							-	-	-	-
Borrowing		-							-	-	-	-
Consumer deposits		-							-	-	-	-
Trade and other payables		31 478							-	31 478	24 828	21 287
Provisions		34 270							-	34 270	35 515	38 061
Total current liabilities		65 748	-	-	-	-	-	-	-	65 748	60 343	59 348
Non current liabilities												
Borrowing	1	60 000							-	60 000	240 000	220 000
Provisions	1	135 506							-	135 506	130 096	126 596
Total non current liabilities		195 506	-	-	-	-	-	-	-	195 506	370 096	346 596
TOTAL LIABILITIES		261 254	-	-	-	-	-	-	-	261 254	430 439	405 944
NET ASSETS	2	268 316	-	-	-	-	400	-	400	268 716	262 998	286 516
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		201 063					400		400	201 463	188 496	205 363
Reserves		67 253							-	67 253	74 503	81 153
TOTAL COMMUNITY WEALTH/EQUITY		268 316	-	-	-	-	400	-	400	268 716	262 998	286 516

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-							-	-	-	-
Service charges		-							-	-	33 000	90 750
Other revenue		221 849							-	221 849	229 128	233 705
Transfers and Subsidies - Operational	1	187 375				5 565		5 565	192 940	184 341	188 711	
Transfers and Subsidies - Capital	1	-							-	-	-	-
Interest		11 470							11 470	11 649	11 838	
Dividends		-							-	-	-	-
Payments												
Suppliers and employees		(428 096)				(5 165)		(5 165)	(433 261)	(457 765)	(504 531)	
Finance charges		(70)							(70)	(3 070)	(18 070)	
Transfers and Grants	1	-							-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(7 472)	-	-	-	-	400	-	400	(7 072)	(2 718)	2 402
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(76 173)				(400)		(400)	(76 573)	(182 600)	(2 850)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(76 173)	-	-	-	-	(400)	-	(400)	(76 573)	(182 600)	(2 850)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing		60 000							60 000	180 000		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	(20 000)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		60 000	-	-	-	-	-	-	60 000	160 000	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(23 644)	-	-	-	-	-	-	(23 644)	(25 318)	(448)	
Cash/cash equivalents at the year begin:	2	188 287							188 287	164 643	139 325	
Cash/cash equivalents at the year end:	2	164 643							164 643	139 325	138 877	

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10	+1 2022/23	+2 2023/24	
		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	164 643	-	-	-	-	-	-	-	164 643	139 325	138 877
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	27	-	-	-	-	-	-	-	27	27	27
Cash and investments available:		164 670	-	-	-	-	-	-	-	164 670	139 353	138 905
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(44 555)	-	-	-	-	-	-	(44 555)	(53 123)	(57 542)	
Other provisions		34 270	-	-	-	-	-	-	34 270	35 515	38 061	
Long term investments committed		27	-	-	-	-	-	(0)	(0)	27	27	
Reserves to be backed by cash/investments		67 253	-	-	-	-	-	-	67 253	74 503	81 153	
Total Application of cash and investments:		56 995	-	-	-	-	-	(0)	(0)	56 995	56 922	61 700
Surplus(shortfall)		107 675	-	-	-	-	-	0	0	107 675	82 431	77 205

DC4 Garden Route - Table B9 Asset Management - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	68 163	-	-	-	-	400	-	400	68 563	180 850	850
<i>Roads Infrastructure</i>		-	-	-	-	-	400	-	400	400	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		60 000	-	-	-	-	-	-	-	60 000	180 000	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		60 000	-	-	-	-	400	-	400	60 400	180 000	-
<i>Community Facilities</i>		7 000	-	-	-	-	-	-	-	7 000	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
Community Assets		7 000	-	-	-	-	-	-	-	7 000	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		23	-	-	-	-	-	-	-	23	-	-
<i>Furniture and Office Equipment</i>		210	-	-	-	-	-	-	-	210	150	150
<i>Machinery and Equipment</i>		930	-	-	-	-	-	-	-	930	350	350
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-	350	350
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	8 010	-	-	-	-	-	-	-	8 010	1 750	2 000
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		2 000	-	-	-	-	-	-	-	2 000	-	-
Community Assets		2 000	-	-	-	-	-	-	-	2 000	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		6	-	-	-	-	-	-	-	6	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	6	-	-	-	-	-	-	-	6	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		6 000	-	-	-	-	-	-	-	6 000	1 750	2 000
<i>Furniture and Office Equipment</i>		4	-	-	-	-	-	-	-	4	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	76 173	-	-	-	400	-	400	76 573	182 600	2 850	-	-
<i>Roads Infrastructure</i>		-	-	-	-	400	-	400	400	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		60 000	-	-	-	-	-	-	60 000	180 000	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		60 000	-	-	-	400	-	400	60 400	180 000	-	-	-
Community Facilities		7 000	-	-	-	-	-	-	7 000	-	-	-	-
Sport and Recreation Facilities		2 000	-	-	-	-	-	-	2 000	-	-	-	-
Community Assets		9 000	-	-	-	-	-	-	9 000	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6	-	-	-	-	-	-	6	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	-	-	-	-	-	-	6	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		6 023	-	-	-	-	-	-	6 023	1 750	2 000	-	-
Furniture and Office Equipment		214	-	-	-	-	-	-	214	150	150	-	-
Machinery and Equipment		930	-	-	-	-	-	-	930	350	350	-	-
Transport Assets		-	-	-	-	-	-	-	-	350	350	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	76 173	-	-	-	400	-	400	76 573	182 600	2 850	-	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	281 846	-	-	-	-	400	-	400	282 246	468 332	465 782
<i>Roads Infrastructure</i>												
<i>Storm water Infrastructure</i>												
<i>Electrical Infrastructure</i>												
<i>Water Supply Infrastructure</i>												
<i>Sanitation Infrastructure</i>												
<i>Solid Waste Infrastructure</i>												
<i>Rail Infrastructure</i>												
<i>Coastal Infrastructure</i>												
<i>Information and Communication Infrastructure</i>												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets												
Heritage Assets												
Investment properties		51 682								51 682	51 182	50 682
Other Assets		228 052				400		400	228 452	415 402	413 402	
Biological or Cultivated Assets												
Intangible Assets		2 113							2 113	1 749	1 699	
Computer Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Transport Assets												
Land												
Zoo's, Marine and Non-biological Animals												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	281 846	-	-	-	400	-	400	282 246	468 332	465 782	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		4 852	-	-	-	-	-	-	4 852	6 288	15 788	
Repairs and Maintenance by asset class	3	2 573	-	-	-	-	-	-	2 573	2 573	2 573	
<i>Roads Infrastructure</i>												
<i>Storm water Infrastructure</i>												
<i>Electrical Infrastructure</i>												
<i>Water Supply Infrastructure</i>		308							308	308	308	
<i>Sanitation Infrastructure</i>		161							161	161	161	
<i>Solid Waste Infrastructure</i>												
<i>Rail Infrastructure</i>												
<i>Coastal Infrastructure</i>												
<i>Information and Communication Infrastructure</i>												
Infrastructure		469	-	-	-	-	-	-	469	469	469	469
Community Facilities		75	-	-	-	-	-	-	75	75	75	75
Sport and Recreation Facilities		366	-	-	-	-	-	-	366	366	366	366
Community Assets		441	-	-	-	-	-	-	441	441	441	441
Heritage Assets												
Revenue Generating												
Non-revenue Generating												
Investment properties												
Operational Buildings		930	-	-	-	-	-	-	930	930	930	930
Housing												
Other Assets		930	-	-	-	-	-	-	930	930	930	930
Biological or Cultivated Assets												
Servitudes												
Licences and Rights												
Intangible Assets												
Computer Equipment		25	-	-	-	-	-	-	25	25	25	25
Furniture and Office Equipment												
Machinery and Equipment		250	-	-	-	-	-	-	250	250	250	250
Transport Assets		459	-	-	-	-	-	-	459	459	459	459
Land												
Zoo's, Marine and Non-biological Animals	6											
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		7 425	-	-	-	-	-	-	7 425	8 861	18 361	

DC4 Garden Route - Table B10 Basic service delivery measurement - 24 August 2021

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>	3	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3,4								-	-		
Other water supply (< min.service level)									-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

The budget assumption as tabled with the Original budget 2021/2022 is still applicable.

The following additional assumption is applicable for the tabling of this Adjustment budget as follows:

- The balance of the unspent funds is cash backed and the funds are available in the municipal bank account for successful implementation of the projects.
- **Unspent MOU / SLA** – Agreements to continue with the projects is in order and the respective departments will ensure compliance to the original signed MOU /SLA is adhered to and deviations from the above will be reported to the responsible authorities.
- **Unspent Provincial Grants** – The projects will be approved by Provincial Treasury and continuous reporting will be implemented to ensure achievement of the project objectives as per the approved business plans.
- **Unspent National Grants** – The projects will be approved by National Treasury and continuous reporting will be implemented to ensure achievement of the project objectives as per the approved business plans.

Section 6 – Adjustments to budget funding

The adjustment to budget funding will be on the expenditure side where additional budgeting will be added to the existing budget to ensure the implementation of these roll-over projects. The funding source for these roll-overs is the cash back surplus as at 30 June 2021.

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

- Current account R169,715,209
- **Total balance R169,715,209**

Section 7 – Adjustments to expenditure on allocations and grant programmes

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

National grant roll-over allocations:

Section	Grant	Roll-over Amount (R)
Roads	Rural Roads Asset Management Systems	1 237 931

Provincial Grant roll-over allocation

Section	Grant	Roll-over Amount (R)
Political Office	Safety Plan Implementation - (WOSA)	2 750 000
Roads	Integrated Transport Planning	878 309
Human Settlements	Human Settlements	629 088
Training and Development	Financial Management Capacity Building Grant	42 710
Disaster Management	Local Government Internship Grant(Disaster Management)	27 200
		4 327 307

Total adjustments:

R 5 565 238

Section 8 – Adjustments to Grants made by the Municipality

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

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

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

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

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

This will be concluded as per the legislative requirements.

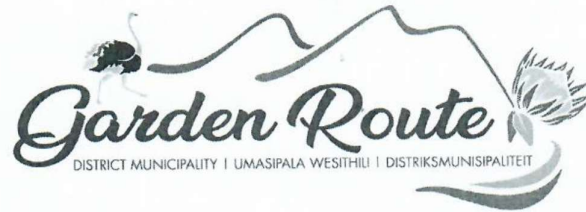
Section 11 – Adjustment to Capital expenditure

National grant roll-over allocations:

Section	Grant	Roll-over Amount (R)
Roads	Rural Roads Asset Management Systems	400 000

This R400,000 is included in the adjustment indicated at section 7 above.

Section 12 – Municipal Manager’s quality certificate



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

Tel: 044 803 1300
Fax: 086 555 6303
E-mail: info@gardenroute.gov.za
www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	L. Hoek
Reference:	6/18/7/2021-2022
Date:	17 August 2021

QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Roll-Over Adjustment 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 17/8/2021