

BUDGET STEERING COMMITTEE

27 MAY 2022

MAYORAL COMMITTEE

27 MAY 2022

DISTRICT COUNCIL

27 MAY 2022

- 1. REPORT: FINAL BUDGET 2022/2023 MTREF (MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK) / VERSLAG: FINALE BEGROTING 2022/2023 MEDIUM TERMYN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / INGXELO: UYILO LOLWABIWO-MALI 2022/2023 MTREF (INGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO)**

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2 PURPOSE

To table the final budget 2022/23 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 2022/23, 2023/24, 2024/25 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 2022/23 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 R480,350,118.
 - 3) That Council approves the Operating Expenditure budget of R487,297,291.
 - 4) That Council approves the Capital budget of R 126,642,299.
 - 5) That Council takes note that R 173,155,000 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:
 - 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 Managment Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
 - Funds and Reserve Policy (Annexure G)
 - SCM Policy (Annexure H)
 - Borrowing Policy (Annexure K)
 - Prefential Procurement Policy (Annexure L)
 - Petty Cash Policy (Annexure M)
 - Cost Contaiment Policy (Annexure N)
 - 9) That Council takes note of the following Budget Circulars, namely:
 - MFMA Circular No 112 (Annexure O)
 - MFMA Circular No 115 (Annexure P)
 - MFMA Circular No 116 (Annexure Q)
 - Provincial Treasury Budget Circular No. 7 of 2022 (Annexure R)
 - 10) That Council take note of the project plans submitted by the departments (Annexure S)

- 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 2022/2023 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/opgehoopde surplus
 - (i) Tabel A9 Gekonsolideerde Bate Bestuur
 - (j) Tabel A10 Gekonsolideerde Basiese dienslewering bepaling
- 2) Dat die Raad Bedryfsinkomste van R 480,350,118 goedkeur.
- 3) Dat die Raad Bedryfsuitgawes van R 487,297,291 goedkeur.
- 4) Dat die Raad Kapitale Begroting van R 126,642,299 goedkeur.
- 5) Dat die Raad kennis neem dat R 173,155,000 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:
 - 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 reserve beleid (Aanhangsel G)
 - Voorsienings Kanaal Beleid (Aanhangsel H)
 - 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 112 (Aanhangsel O)
 - MFMA Omsendskrywe No 115 (Aanhangsel P)
 - MFMA Omsendskrywe No 116 (Aanhangsel Q)
 - Provinsiale Tesourie Begrotingsomsendskrywe Nr. 7 van 2022 (Aanhangsel R)
- 10) Dat die Raad kennis neem van die projek planne wat ingedien is deur die departemente (Aanhangsel S)
- 11) Dat die Raad goedkeuring verleen dat die kapitale begroting befonds word uit die Kapitale Reserve 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 2022/23 ngokuqulathwe kuluhlu loMhlathi 4 kunye no Annexure A luphunyezwe:
 - (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 480,350,118.
- 3) Sesokuba iBhunga liphumeze ulwabiwo-mali Lwencitho Oluqhubayo lwe R 487,297,291.

- 4) Sesokuba iBhunga liphumeze ulwabiwo-mali Oluyinkunzi lwe R126,642,299.
- 5) Sesokuba iBhunga lithathele ingqalelo ukuba i R173,155,000 yengeniso eqhubayo kunye nencitho ngokuphunyezwe liSebe Lezothutho Loluntu yomsebenzi wezobu arhenge Kwezindlela 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:
 - 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)
 - SCM Policy (Annexure H)
 - 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 112 (Annexure O)
 - MFMA Circular No 115 (Annexure P)
 - MFMA Circular No 116 (Annexure Q)
 - Provincial Treasury Budget Circular No. 7 of 2022 (Annexure R)
- 10) Sesokuba iBhunga lithathele ingqalelo izicwangciso zenkqubo ezinikezelweyo ngamasebe (Annexure S)
- 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 2022/23, 2023/2024 and 2024/25 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 2022/23 MTREF was tabled to Council in March 2022 for noting.

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**

2022/2023- 2024/2025 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 2022/23 MTREF Budget to council for approval.

The Final 2022/23 MTREF Budget is in line with the municipality's IDP Strategic Objectives (operational expenditure):

StrategicObjective	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
SO1:Health and Socially Stable Communities	61 069 664,00	102 564 443,00	110 235 065,00
SO2:A Skilled Workforce and Communities	59 665 536,00	20 379 212,00	21 536 495,00
SO3:Bulk Infrastructure Co-ordination	179 998 604,00	187 657 008,00	197 300 054,00
SO4:Sustainable Environmental Management and Public Safety	38 085 091,00	41 252 859,00	42 551 704,00
SO5:Good Governance	114 766 317,00	119 602 572,00	126 112 107,00
SO6:Financial Viability and management	22 064 350,00	23 272 020,00	24 551 445,00
SO7:Inclusive District Economy	11 647 729,00	11 942 380,00	12 367 407,00
TOTAL	487 297 291,00	506 670 494,00	534 654 277,00

Strategic objectives (capital budget)

StrategicObjective	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
SO1:Health and Socially Stable Communities	2 400 000,00	400 000,00	400 000,00
SO2:A Skilled Workforce and Communities	800 000,00	-	-
SO3:Bulk Infrastructure Co-ordination	108 432 299,00	153 851 316,00	-
SO4:Sustainable Environmental Management and Public Safety	15 010 000,00	4 150 000,00	10 150 000,00
TOTAL	126 642 299,00	158 401 316,00	10 550 000,00

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 2,4% versus 6% 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 planning activities are in process by the Planning and Economic Development Department to ensure maximum revenue is derived from our properties. Turnaround strategies will be compiled on how to turnaround resorts which is currently operating with deficits, as well as detail business plans will be compiled for properties with financial viable proposals on how revenue will be increased.

Other projects are being pursued for example the fresh produce market, water services authority, student accommodation, alternative energy, district wide approach for firefighting services to name a few. Detail business plans will be compiled by the Planning and Economic Development

Department outlining activities, outcomes, cash flow, etc to ensure the projects that will be undertaken is financially viable.

The following 2022/23 Annual Budget is presented to Council for consideration:

1. HIGH LEVEL SUMMARY: BUDGET 2022/23

High-level summary	2022/23 R	2023/24 R	2024/25 R
Operational Revenue	480 350 118	499 722 115	530 845 281
Operational Expenditure	- 487 297 291	- 506 670 494	- 534 654 277
Operating deficit	- 6 947 173	- 6 948 379	- 3 808 996
Capital Expenditure	- 126 642 299	- 158 401 316	- 10 550 000
Less: funded from NT grants	4 000 000	4 000 000	5 000 000
Less: funded from borrowings	107 232 299	153 851 316	-
Less: funded from CRR	8 210 000	550 000	5 550 000
Less: funded from Donated PPE	7 200 000	-	-
Surplus/(Deficit) after capital	- 6 947 173	- 6 948 379	- 3 808 996

2. SUMMARY: TOTAL EXPENDITURE

Description	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Employee related costs	288 669 413	302 734 660	320 389 996
Remuneration of councillors	12 542 344	13 169 462	13 827 936
Debt Impairment	1 560 000	238 867	249 616
Depreciation & asset impairment	4 986 328	5 100 607	5 330 135
Finance Charges	73 360	76 588	80 034
Other materials	51 010 886	50 802 942	52 231 888
Contracted Services	79 176 717	81 709 649	87 539 316
Transfers and subsidies	1 755 200	1 766 869	1 779 328
Other Expenditure	47 450 303	50 994 910	53 146 671
Losses	72 740	75 940	79 357
Total Operational Expenditure	487 297 291	506 670 494	534 654 277

3. SALARY/REMUNERATION RELATED EXPENDITURE (GRDM):

Description	2022/23 R	2023/24 R	2024/25 R
Employee Related Cost	288 669 413	302 734 660	320 389 996
Remuneration of councillors	12 542 344	13 169 462	13 827 936
	301 211 757	315 904 122	334 217 932

Circular 7/2021 received from *The SA Local Government Bargaining Council*, confirmed the Salary and Wage Collective Agreement with effect from 1 July 2022 until 30 June 2023. The salary increase are based on the projected average CPI percentage for 2022, as per the agreement.

Employee Related costs were adjusted on average with 6%. No new vacant positions have been budgeted for in view of the financial constraints.

2. OTHER OPERATING EXPENDITURE

Description	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Operating Expenditure	314 142 291	325 088 363	344 703 103
Roads Agency Services	173 155 000	181 582 131	189 951 174
Total Operating Expenditure	487 297 291	506 670 494	534 654 277

Original allocation for the Roads Agency Function are expected to be R173m MTREF (2022/23 – 2024/25), the admin fee was also adjusted accordingly (12% of allocation).

Budget Assumptions applied since March tabled draft budget:

- Operational expenditure has been classified and budgeted for according to mSCOA
- Increases limited to allowance in MFMA Circulars, certain line items remained unchanged from previous year, no increase.
- Employee-related costs: increase of 6% (4.9% collective agreement + 1% notch) - March budget was based on total of 5% increase, however final negotiated increase 1% higher as issued under Collective Agreement
- Operating projects added
- Telephone, municipal service accounts and laboratory fees for EHP section was increased based on the adjustment budget figures from March – May circa R2m.
- Training and bursary budgets was reduced in March and remained unchanged
- Tariffs remained unchanged from March budget
- No changes to budget related policies since March budget, except for approval of amended SCM en Preferential Procurement Policies in April 2022.
- Resorts budget remained unchanged from March, majority of the resorts operating at a loss, turnaround strategies will be compiled by Planning and Economic development department

- R800k allocated in Capital budget for fresh produce market (March no allocation for fresh produce market) – Planning and Economic Development Dept to compile project plan and determine viability
- Capital budget adjustment made to regional landfill site, increase in costs from March budget to May circa R70m

List of projects – funded from other spheres of government:

Description	2022/23 R	2023/24 R	2024/25 R
Safety Plan Implementation-Whole of Society Approach (WOSA)	1 500 000	1 560 000	1 622 000
SETA funding (Skills Mecca)	38 000 000	-	-
SETA Admin Fee	3 000 000	-	-
Local Government Financial Management Grant	1 000 000	1 000 000	1 000 000
Municipal Systems Improvement Grant	1 405 000	1 200 000	1 200 000
Expanded Public Works Programme Integrated Grant	2 440 000	-	-
Rural Roads Asset Management Systems Grant	2 594 000	2 604 000	2 699 000
Human Settlement	5 000 000	5 000 000	5 000 000
EEDSM (Energy Efficiency and Demand-side Management)	5 000 000	4 000 000	5 000 000
Roads Provincial Allocation	173 155 000	181 582 131	189 951 174
	233 094 000	196 946 131	206 472 174

List of projects – funded from own funding:

Description	Bud 22/23	Bud 23/24	Bud 24/25
Cater Care Project	550 000	550 000	550 000
Projects and Donations - Mayor	380 000	380 000	380 000
SME Support Programme	350 000	350 000	350 000
Tourism Marketing	250 000	261 000	272 745
Film Office	200 000	200 000	200 000
SCEP - Monetary allocations	120 000	120 000	120 000
Catering / Conferencing: Strategic Planning	100 000	100 000	100 000
Projects and Donations - Speaker	80 000	80 000	80 000
Projects and Donations - Deputy Mayor	80 000	80 000	80 000
Youth Development	60 000	60 000	60 000
Transfer and Subsidies: LED	52 000	54 288	56 731
Catering	50 000	50 000	50 000
Projects and Donations - Portfolio: Finance	50 000	50 000	50 000
Projects and Donations - Portfolio: Community	50 000	50 000	50 000
Projects and Donations - Portfolio: Strategic	50 000	50 000	50 000
Projects and Donations - Portfolio: Corporate	50 000	50 000	50 000
Projects and Donations - Portfolio: Planning	50 000	50 000	50 000
Projects and Donations - Portfolio: Properties	50 000	50 000	50 000
Projects and Donations - Portfolio: Roads	50 000	50 000	50 000
Advertisements: Tender tourism	15 720	16 411	17 150
LED/SCEP Forum	10 400	10 858	11 346
Advertisements SME Development Programme	6 288	6 564	6 860
Catering Services -ExpContracted services	6 240	6 515	6 808
TOTAL	2 660 648	2 675 636	2 691 640

4. OPERATING REVENUE:

Description	2022/23 R	2023/24 R	2024/25 R
Equitable Share	172 721 000	177 411 000	182 329 000
Roads Provincial Allocation	173 155 000	181 582 131	189 951 174
SETA funding	41 000 000	-	-
Roads Admin fee	16 132 453	21 789 856	22 794 141
Conditional grants	13 939 000	11 345 000	12 461 000
Interest income	12 190 000	12 921 400	13 696 684
Landfill: Service Charge	11 167 790	49 677 429	54 266 075
Landfill: Admin fee	1 106 779	4 692 743	4 974 307
Rental of facilities	10 046 253	10 649 029	11 287 970
Property turnaround	7 200 000	6 900 000	15 200 000
Rent on land	5 044 140	5 346 788	5 667 596
Fire Services	5 824 064	6 173 508	6 543 918
Municipal Health Services	3 466 792	3 674 801	3 895 288
Human Settlements	5 000 000	5 000 000	5 000 000
Other revenue	2 356 847	2 558 430	2 778 128
Total Revenue	480 350 118	499 722 115	530 845 281

4.1 RSC REPLACEMENT GRANT

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 2.4% 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 2023 and will be completed May 2024. Waste will be accepted at the site at a tariff (determined based on estimates) 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.

The Planning and Economic Department is in process of compiling business plans for properties and resorts to determine financial viable options.

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 R173m = R16m). 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 turnaround strategy for properties and resorts is currently being developed by the Planning and Economic Development Department 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.

Negotiations are in advance stages with different spheres of Government regarding transfer of certain properties to GRDM.

The following was included under donated PPE revenue based on feedback received from some of the negotiations mentioned above and where it was indicated that the following land will be transferred to GRDM:

- Two properties (erf 1120 and erf 1171) in Wilderness to be transferred – possible utilisation as student accommodation to be considered R1.2m
- Erf 9356, King George, George to be transferred R1m

- Erven 140-143, 152-157 to be transferred in Heatherlands, George for possible student accommodation R2.5m
- Land in Pacaltsdorp to be transferred (comparative to Erf 325, George) – possible utilisation for fresh produce market R 2.5m

Properties to be sold by GRDM:

Property Manager is in process of compiling a report to council for the possible sale of properties of GRDM which are not utilised by GRDM for service delivery:

- Property in Kraaibosch R2.6m
Farm 195 portion 102
- Property in Victoria Bay Landsend R1m
Kraaibosch Farm 195, Portion 98, Landsend, Victoria Bay
- Properties in Doornberg/Schoonenberg R3.2m
Farm 109 portion 3 Schoonenberg
Doornberg Outspan 32

4.9 ROADS AGENCY FUNCTION

As mentioned previously, R 173,155,000 of the Roads agency function has been included in the operating revenue budget.

5 CAPITAL BUDGET

In the 2022/23 financial year, the building of the regional landfill site will commence. The expected capital expenditure is expected to be in the order of R107 million in 2022/2023, which will be funded from external borrowings.

The budget also includes R5,8m for the construction of a new fire station in Mossel Bay.

High-level summary	2022/23 R	2023/24 R	2024/25 R
Capital Expenditure	- 126 642 299	- 158 401 316	- 10 550 000
Less: funded from NT grants	4 000 000	4 000 000	5 000 000
Less: funded from borrowings	107 232 299	153 851 316	-
Less: funded from CRR	8 210 000	550 000	5 550 000
Less: funded from Donated PPE	7 200 000	-	-
Nett Surplus	-	-	-

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 2022/23 capital budget is the construction of the Landfill Site to the value of R107,232,299 funded from Borrowings.

The detailed capital budget for the 2022/23 MTREF are listed below:

OwnDescription	Bud 22/23	Bud 23/24	Bud 24/25
Landfill Site: PPE	107 232 299	153 851 316	-
Fire station: George	5 860 000	-	-
Upgrading of buildings - Retrofitting EEDS	4 000 000	4 000 000	5 000 000
Donated Properties - Heatherlands	2 500 000	-	-
Donated Properties - Fresh Produce	2 500 000	-	-
Donated Properties - 2 x Wilderness	1 200 000	-	-
Donated Properties - King George Park	1 000 000	-	-
Mossel Bay JOC equipment	1 000 000	-	-
Fresh Produce Market	800 000	-	-
Replacing ICT Capital Equipment beyond economical repairs	250 000	250 000	250 000
Hazmat Rescue , Fire Equipment	150 000	150 000	150 000
Office furniture: Office MM	30 000	30 000	30 000
Office furniture: Planning and Development	30 000	30 000	30 000
Office equipment: CFO	30 000	30 000	30 000
Office furniture: Corporate Services	30 000	30 000	30 000
Office furniture: Community Services	30 000	30 000	30 000
Upgrading of buildings	-	-	5 000 000
	126 642 299	158 401 316	10 550 000

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 2022/23 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 480,350,118.
- 3) That Council takes note of the Operating Expenditure budget of R 487,297,291.
- 4) That Council takes note of the Capital budget of R 126,642,299.
- 5) That Council takes note that R 173,155,000 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:
 - 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 Management Policy (Annexure F)
 - Funding and Reserves Policy (Annexure G)
 - SCM Policy (Annexure H)
 - 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 112 (Annexure O)
 - MFMA Circular No 115 (Annexure P)
 - MFMA Circular No 116 (Annexure Q)
 - Provincial Treasury Budget Circular No. 7 of 2022 (Annexure R)
- 10) That Council take note of the project plans submitted by the departments (Annexure S)
- 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 2022/23 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 R480,350,118.
- 3) That Council approves the Operating Expenditure budget of R487,297,291.
- 4) That Council approves the Capital budget of R 126,642,299.
- 5) That Council takes note that R 173,155,000 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:
 - 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 Managmentment Policy (Annexure D)
 - Budget policy (Annexure E)
 - Asset Mangement Policy (Annexure F)
 - Funds and Reserve Policy (Annexure G)
 - SCM Policy (Annexure H)
 - Borrowing Policy (Annexure K)
 - Prefential 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 112 (Annexure O)
 - MFMA Circular No 115 (Annexure P)
 - MFMA Circular No 116 (Annexure Q)
 - Provincial Treasury Budget Circular No. 7 of 2022 (Annexure R)
- 10) That Council take note of the project plans submitted by the departments (Annexure S)
- 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 2022/23-2024/25 MTREF:

The annual operating budget for the financial year 2022/23 MTREF period are proposed:

Description	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Operating Expenditure	314 142 291	325 088 363	344 703 103
Roads Agency Services	173 155 000	181 582 131	189 951 174
Total Operating Expenditure	487 297 291	506 670 494	534 654 277

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 173,155,000 has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0.

OPERATING SURPLUS/(DEFICIT):

High-level summary	2022/23 R	2023/24 R	2024/25 R
Surplus/(Deficit) after capital	- 6 947 173	- 6 948 379	- 3 808 996

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 2022/2023	Budget 2023/2024	Budget 2024/2025
Employee related costs	288 669 413	302 734 660	320 389 996
Remuneration of councillors	12 542 344	13 169 462	13 827 936
Debt Impairment	1 560 000	238 867	249 616
Depreciation & asset impairment	4 986 328	5 100 607	5 330 135
Finance Charges	73 360	76 588	80 034
Other materials	51 010 886	50 802 942	52 231 888
Contracted Services	79 176 717	81 709 649	87 539 316
Transfers and subsidies	1 755 200	1 766 869	1 779 328
Other Expenditure	47 450 303	50 994 910	53 146 671
Losses	72 740	75 940	79 357
Total Operational Expenditure	487 297 291	506 670 494	534 654 277

Employee related cost

Employee Related costs were adjusted on average with 6%, as per the salary and wage agreement.

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:

Description	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Total Depreciation & asset impairment	4 986 328	5 100 607	5 330 135

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 Planning and Economic 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.

LOCAL GOVERNMENT MTEF ALLOCATIONS: 2022/23 - 2024/25

C DC4 Garden Route	2022/23 R thousands	2023/24 R thousands	2024/25 R thousands
Direct transfers			
Equitable share and related	172 721	177 411	182 329
Fuel levy sharing			
Infrastructure	2 594	2 604	2 699
Municipal infrastructure grant			
Urban settlement development grant			
Public transport network grant			
Integrated national electrification programme (municipal) grant			
Neighbourhood development partnership grant (capital grant)			
Rural roads assets management systems grant	2 594	2 604	2 699
Integrated city development grant			
Regional bulk infrastructure grant			
Water services infrastructure grant			
Municipal disaster recovery grant			
Integrated urban development grant			
Metro informal settlements partnership grant			
Capacity building and other current transfers	8 440	5 000	6 000
Local government financial management grant	1 000	1 000	1 000
Municipal systems improvements grant			
Expanded public works programme integrated grant for municipalities	2 440		
Infrastructure skills development grant			
Municipal emergency housing grant			
Energy efficiency and demand side management grant	5 000	4 000	5 000
Municipal disaster relief grant			
Programme and project preparation support grant			
Municipal demarcation transition grant			
Sub total direct transfers	183 755	185 015	191 028
Indirect transfers			
Infrastructure transfers	-	-	-
Regional bulk infrastructure grant			
Integrated national electrification programme (Eskom) grant			
Neighbourhood development partnership grant (technical assistance)			
Rural households infrastructure grant			
Water services infrastructure grant			
Bucket eradication programme grant			
Capacity building and other current transfers	1 405	1 200	1 200
Municipal systems improvements grant	1 405	1 200	1 200
Sub total indirect transfers	1 405	1 200	1 200
Total	185 160	186 215	192 228

Transfers from Provincial Departments			
Municipal Allocations from Provincial Departments	6 500	7 541	7 562
<i>of which</i>			
Provincial Treasury	-	-	-
Western Cape Financial Management Capability Grant			
Western Cape Municipal Financial Recovery Services Grant			
Community Safety	1 500	1 560	1 622
Provide Resources for officers to serve in the City of Cape Town Law Enforcement Service (LES)			
Resourcing Funding for Establishment and Support of a K9 Unit			
Safety initiative implementation - Whole of Society Approach (WoSA)	1 500	1 560	1 622
Recruitment, Training and Deployment of Law Enforcement Officers to serve in the Law Enforcement Advancement Plan (LEAP)			
Resourcing Funding for Establishment of Law Enforcement Reaction Unit			
Health	-	-	-
Personal Primary Health Care Services			
Integrated Nutrition			
HIV/AIDS			
Human Settlements	5 000	5 000	5 000
Human Settlements Development Grant (Beneficiaries)			
Municipal Accreditation and Capacity Building Grant	5 000	5 000	5 000
Settlement Assistance			
Inform Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)			
Title-Deeds Restoration			
Environmental Affairs and Development Planning	-	-	-
Regional Socio-Economic Projects (RSEP) - Municipal Projects			
Transport and Public Works	-	-	940
Integrated Transport Planning			940
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			
George Integrated Public Transport Network - Operations			
Provision for Person with Special Needs			
Economic Development and Tourism	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)			
Provide Resources for the Development and/or Upgrade OF SMME Infrastructure in Langeberg Municipality as part of the Department of Economic Development and Tourism's SMME Booster Fund 2021			
Cultural Affairs and Sport	-	-	-
Library Service: Replacement Funding for most Vulnerable B3 Municipalities			
Community Library Service Grant			
Library Service: Metro Library Grant			
Library Service: Transfer Funding to enable City of Cape Town to procure Periodicals and Newspapers			
Development of Sport and Recreation Facilities			
Local Government	-	981	-
Municipal Electricity Planning Grant			
Municipal Water Resilience Grant			
Municipal Fire Service Capacity Building Grant		981	
Thusong Service Centre Grant (Sustainability: Operational Support Grant)			
Municipal Service Delivery and Capacity Building Grant			
Western Cape Municipal Interventions Grant			
Community Development Workers (CDW) Operational Support Grant			
Municipal Disaster Management Grant			
Total: Transfers from Provincial Departments	6 500	7 541	7 562

Other Operating expenditure:

The breakdown of the operating expenditure are as follow:

Description	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Operating Leases Furniture and Office Equipment	130 000	135 720	141 827
Operating Leases Other Assets	338 556	353 452	369 358
Operational Cost Achievements and Awards	190 000	190 000	190 000
Operational Cost Advertising, Publicity and Marketing	1 278 582	1 334 585	1 360 593
Operational Cost Assets less than the Capitalisation Threshold	304 784	109 393	114 316
Operational Cost External Audit Fees	2 389 022	2 494 139	2 606 375
Operational Cost Bank Charges, Facility and Card Fees Bank Accounts	123 280	128 704	134 496
Operational Cost Bursaries (Employees)	203 310	212 255	221 807
Operational Cost Cleaning Services Laundry Services	183 281	191 345	199 955
Operational Cost Courier and Delivery Services	3 668	3 829	4 002
Operational Cost Communication	5 771 096	6 025 027	6 296 151
Operational Cost Deeds	12 839	13 404	14 007
Operational Cost Drivers Licences and Permits	43 181	45 081	47 110
Operational Cost External Computer Service	3 591 062	3 748 967	3 917 671
Operational Cost Full Time Union Representative	78 558	82 015	85 705
Operational Cost Insurance Underwriting	207 229	216 348	226 083
Operational Cost Learnerships and Internships	530 400	553 738	578 656
Operational Cost Licences Motor Vehicle Licence and Registrations	139 459	145 628	155 460
Operational Cost Municipal Services	6 378 406	6 659 055	6 958 713
Operational Cost Registration Fees Professional and Regulatory Bodies	89 078	92 589	96 755
Operational Cost Registration Fees Seminars, Conferences, Workshops and Events Nation	612 437	639 385	668 157
Operational Cost Printing, Publications and Books	554 325	813 752	850 371
Operational Cost Professional Bodies, Membership and Subscription	2 591 031	2 703 983	2 820 384
Operational Cost Road Worthy Test	171 600	179 150	187 212
Operational Cost Skills Development Fund Levy	1 128 238	1 188 446	1 241 622
Operational Cost Travel and Subsistence	11 637 229	13 567 755	14 085 879
Operational Cost Travel and Subsistence Non-employees	38 252	39 935	41 732
Operational Cost Uniform and Protective Clothing	1 654 411	1 727 014	1 799 049
Operational Cost Wet Fuel	10 480	10 941	11 433
Operational Cost Workmens Compensation Fund	1 184 008	1 247 944	1 304 101
Operational Cost Samples and Specimens	1 467 200	1 531 757	1 600 686
Operational Cost Hire Charges	4 415 301	4 609 574	4 817 005
Total Operating Expenditure	47 450 303	50 994 910	53 146 671

Notes on the above items:

- Operational expenditure has been classified and budgeted for according to mSCOA
- Increases limited to allowance in MFMA Circulars, certain line items remained unchanged from previous year, no increase.
- Employee-related costs: increase of 6% (4.9% collective agreement + 1% notch) - March budget was based on total of 5% increase, however final negotiated increase 1% higher as issued under Collective Agreement
- Operating projects added
- Telephone, municipal service accounts and laboratory fees for EHP section was increased based on the adjustment budget figures from March – May circa R2m.
- Training and bursary budgets was reduced in March and remained unchanged

- Tariffs remained unchanged from March budget
- No changes to budget related policies since March budget, except for approval of amended SCM en Preferential Procurement Policies in April 2022.
- Resorts budget remained unchanged from March, majority of the resorts operating at a loss, turnaround strategies will be compiled by Planning and Economic development department
- R800k allocated in Capital budget for fresh produce market (March no allocation for fresh produce market) – Planning and Economic Development Dept to compile project plan and determine viability
- Capital budget adjustment made to regional landfill site, increase in costs from March budget to May circa R70m

Roads agency expenditure

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

OPERATING REVENUE

Description	2022/23 R	2023/24 R	2024/25 R
Equitable Share	172 721 000	177 411 000	182 329 000
Roads Provincial Allocation	173 155 000	181 582 131	189 951 174
SETA funding	41 000 000	-	-
Roads Admin fee	16 132 453	21 789 856	22 794 141
Conditional grants	13 939 000	11 345 000	12 461 000
Interest income	12 190 000	12 921 400	13 696 684
Landfill: Service Charge	11 167 790	49 677 429	54 266 075
Landfill: Admin fee	1 106 779	4 692 743	4 974 307
Rental of facilities	10 046 253	10 649 029	11 287 970
Property turnaround	7 200 000	6 900 000	15 200 000
Rent on land	5 044 140	5 346 788	5 667 596
Fire Services	5 824 064	6 173 508	6 543 918
Municipal Health Services	3 466 792	3 674 801	3 895 288
Human Settlements	5 000 000	5 000 000	5 000 000
Other revenue	2 356 847	2 558 430	2 778 128
Total Revenue	480 350 118	499 722 115	530 845 281

RSC Replacement Grant

The equitable share over the MTREF period grows very slowly. The RSC levy replacement grant only increases with about 2.4% 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 2023 and completion May 2024.

Rental from properties

It is envisioned with the turnaround strategies compiled by the Planning and Economic Development Department 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 R173m = R16m). 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 by the Planning and Economic Development Department 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 173,155,000 of the Roads agency function has been included in the operating revenue budget.

Operating Deficit:

High-level summary	2022/23 R	2023/24 R	2024/25 R
Surplus/(Deficit) after capital	- 6 947 173	- 6 948 379	- 3 808 996

The budget shows deficits for year 1, 2 and 3. 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 2021/2022 tariffs

Resorts tariffs:

- Tariffs at Calitzdorp Spa was increased by 6%
- Tariffs at De Hoek was increased by 6%
- Tariffs at Swartvlei was increased by 6%
- Tariffs at Victoria Bay was increased by 6%
-

Regional Waste Management Facility tariffs (new):

Client	Utilisation of Regional Waste Management Facility	2022/23	2023/24	2024/25
		R (VAT incl)	R (VAT incl)	R (VAT incl)
Mossel Bay Municipality	Monthly tariff (all inclusive)	1 546 312	1 639 091	1 737 436
George Municipality		1 946 266	2 063 042	2 186 825
Knysna Municipality		675 109	715 615	758 552
Bitou Municipality		499 231	529 185	560 936
Other clients				

- General Waste	Price per one metric ton	617	654	693
- General Waste	Price per quarter metric ton	154	163	173
- Hazardous Waste	Price per one metric ton	899	953	1 010
- Hazardous Waste	Price per quarter metric ton	225	238	253

Other tariffs:

- Increased with 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 Managment Policy
- (f) Budget policy
- (g) Asset Mangement Policy
- (h) Funds and Reserve Policy
- (i) Borrowing Policy
- (j) Prefential Procurement Policy
- (k) Petty Cash Policy
- (l) Cost Contaiment Policy

Capital Budget

The annual capital budget for the financial year 2022/23 MTREF period is as follow:

OwnDescription	Bud 22/23	Bud 23/24	Bud 24/25
Landfill Site: PPE	107 232 299	153 851 316	-
Fire station: George	5 860 000	-	-
Upgrading of buildings - Retrofitting EEDS	4 000 000	4 000 000	5 000 000
Donated Properties - Heatherlands	2 500 000	-	-
Donated Properties - Fresh Produce	2 500 000	-	-
Donated Properties - 2 x Wilderness	1 200 000	-	-
Donated Properties - King George Park	1 000 000	-	-
Mossel Bay JOC equipment	1 000 000	-	-
Fresh Produce Market	800 000	-	-
Replacing ICT Capital Equipment beyond economical repairs	250 000	250 000	250 000
Hazmat Rescue , Fire Equipment	150 000	150 000	150 000
Office furniture: Office MM	30 000	30 000	30 000
Office furniture: Planning and Development	30 000	30 000	30 000
Office equipment: CFO	30 000	30 000	30 000
Office furniture: Corporate Services	30 000	30 000	30 000
Office furniture: Community Services	30 000	30 000	30 000
Upgrading of buildings	-	-	5 000 000
	126 642 299	158 401 316	10 550 000

Capital budget will be funded from capital replacement reserve which is cash funded and the regional landfill site will be funded from external borrowing. Currently the tender has been advertised for loan funding.

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 Landfill Site that will be constructed in 2023 and be utilized by George, Mossel Bay, Knysna and Plettenberg Bay Municipalities. It is expected that the other municipalities within the Garden Route district will also utilize the regional landfill site once their respective waste sites reach maximum capacity. Participating municipalities will pay monthly contributions for the utilization of the regional landfill site. Garden Route District Municipality will fund the construction of the regional landfill site by means of loans.

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 2022/23 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).

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 A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	11 168	49 677	54 266
Investment revenue	12 306	13 140	8 822	8 500	8 500	8 500	-	9 010	9 551	10 124
Transfers recognised - operational	29 150	76 803	36 348	187 375	196 002	196 002	-	228 660	189 756	194 790
Other own revenue	356 749	271 018	333 678	224 819	282 024	282 024	-	220 312	239 838	251 466
Total Revenue (excluding capital transfers and contributions)	398 205	360 961	378 848	420 694	486 526	486 526	-	469 150	488 822	510 645
Employee costs	222 005	211 069	256 939	260 917	301 147	301 147	-	288 669	302 735	320 390
Remuneration of councillors	11 053	11 467	11 210	13 360	11 943	11 943	-	12 542	13 169	13 828
Depreciation & asset impairment	(11 714)	35 246	4 171	4 852	4 852	4 852	-	4 986	5 101	5 330
Finance charges	127	38	55	70	70	70	-	73	77	80
Inventory consumed and bulk purchases	78 214	34 884	40 398	57 894	66 928	66 928	-	51 011	50 803	52 232
Transfers and grants	2 056	3 199	2 052	2 375	7 416	7 416	-	1 835	1 847	1 859
Other expenditure	87 253	74 108	81 726	88 698	111 087	111 087	-	128 180	132 939	140 935
Total Expenditure	388 994	370 009	396 551	428 166	503 443	503 443	-	487 297	506 670	534 654
Surplus/(Deficit)	9 211	(9 049)	(17 703)	(7 472)	(16 916)	(16 916)	-	(18 147)	(17 848)	(24 009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 813	-	-	-	-	-	-	4 000	4 000	5 000
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)	3 481	424	161	-	5 638	5 638	-	7 200	6 900	15 200
Surplus/(Deficit) after capital transfers & contributions	14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	-	(6 947)	(6 948)	(3 809)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	-	(6 947)	(6 948)	(3 809)
Capital expenditure & funds sources										
Capital expenditure	7	377	4 275	76 173	15 864	15 864	-	126 642	158 401	10 550
Transfers recognised - capital	-	-	-	-	6 105	6 105	-	11 200	4 000	5 000
Borrowing	-	-	-	60 000	3 905	3 905	-	107 232	153 851	-
Internally generated funds	7	377	4 275	16 173	5 853	5 853	-	8 210	550	5 550
Total sources of capital funds	7	377	4 275	76 173	15 864	15 864	-	126 642	158 401	10 550
Financial position										
Total current assets	204 518	203 137	210 885	177 940	314 826	314 826	-	283 780	267 922	241 044
Total non current assets	302 447	268 434	286 101	351 421	307 773	307 773	-	431 969	587 962	596 036
Total current liabilities	67 178	59 584	69 773	58 101	41 772	41 772	-	33 460	25 446	9 129
Total non current liabilities	144 403	125 228	136 817	203 755	268 150	268 150	-	376 559	531 656	532 978
Community wealth/Equity	280 879	295 384	307 938	274 977	313 973	313 973	-	305 730	298 782	294 973
Cash flows										
Net cash from (used) operating	13 325	22 530	(7 378)	7 150	(11 848)	(11 848)	-	(12 537)	(13 776)	(19 048)
Net cash from (used) investing	(494)	(7 749)	(10 604)	(77 032)	(19 324)	(19 324)	-	(126 642)	(158 401)	(10 550)
Net cash from (used) financing	(933)	(732)	(502)	219	128 935	128 935	-	107 232	153 851	-
Cash/cash equivalents at the year end	174 238	188 287	169 752	105 476	267 515	267 515	-	231 095	212 769	183 171
Cash backing/surplus reconciliation										
Cash and investments available	173 164	188 314	169 771	175 715	263 069	263 069	-	229 287	209 114	177 657
Application of cash and investments	(7 477)	(10 244)	(6 213)	(25 692)	(11 460)	(11 460)	-	(47 077)	(50 889)	(69 530)
Balance - surplus (shortfall)	180 641	198 558	175 984	201 406	274 529	274 529	-	276 364	260 003	247 187
Asset management										
Asset register summary (WDV)	242 715	215 463	223 242	222 195	239 821	239 821	239 821	256 785	258 927	267 001
Depreciation	4 024	4 852	4 171	4 852	4 852	4 852	4 852	4 986	5 101	5 330
Renewal and Upgrading of Existing Assets	-	(3 457)	7 274	9 996	11 325	11 325	11 325	16 810	4 150	10 150
Repairs and Maintenance	-	6 897	3 152	2 573	3 461	3 461	3 461	3 239	3 381	3 534
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		386 445	353 978	223 396	236 045	247 983	247 983	285 116	253 317	270 507
Executive and council		384 253	353 130	222 501	234 304	246 242	246 242	284 542	252 708	269 862
Finance and administration		2 191	848	895	1 741	1 741	1 741	574	608	645
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		10 038	7 086	5 469	5 812	7 712	7 712	8 175	8 666	9 186
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		8 898	6 693	5 113	5 422	7 322	7 322	7 761	8 227	8 721
Public safety		690	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		450	393	355	390	390	390	414	439	465
<i>Economic and environmental services</i>		484	85	150 145	178 836	236 468	236 468	174 784	183 369	191 912
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		—	—	150 057	178 718	236 350	236 350	174 659	183 237	191 771
Environmental protection		484	85	89	118	118	118	125	133	141
<i>Trading services</i>		835	236	—	—	—	—	12 275	54 370	59 240
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		835	236	—	—	—	—	12 275	54 370	59 240
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	397 802	361 385	379 010	420 694	492 164	492 164	480 350	499 722	530 845
Expenditure - Functional										
<i>Governance and administration</i>		288 030	293 733	130 662	138 000	144 548	144 548	183 489	151 989	160 291
Executive and council		210 003	175 798	45 856	50 582	51 399	51 399	51 514	52 699	55 457
Finance and administration		75 526	115 790	82 086	84 933	90 396	90 396	129 055	96 197	101 559
Internal audit		2 500	2 145	2 720	2 485	2 753	2 753	2 919	3 092	3 276
<i>Community and public safety</i>		83 650	80 936	87 061	80 872	87 947	87 947	89 679	95 870	100 311
Community and social services		11 975	11 990	14 763	7 804	9 380	9 380	7 917	8 408	8 878
Sport and recreation		14 081	12 914	11 400	12 512	13 421	13 421	13 387	14 130	14 889
Public safety		31 260	24 871	26 524	25 100	27 925	27 925	28 916	31 555	32 292
Housing		—	—	—	—	—	—	—	—	—
Health		26 334	31 161	34 374	35 456	37 222	37 222	39 460	41 777	44 252
<i>Economic and environmental services</i>		13 776	14 177	172 030	203 424	265 080	265 080	197 403	203 198	213 553
Planning and development		5 494	7 679	8 068	19 390	22 442	22 442	16 302	13 284	13 832
Road transport		2 865	(124)	160 686	180 758	239 119	239 119	177 203	185 791	195 360
Environmental protection		5 418	6 623	3 276	3 277	3 518	3 518	3 898	4 122	4 362
<i>Trading services</i>		1 373	3 650	4 972	3 209	2 922	2 922	14 051	52 819	57 579
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		1 373	3 650	4 972	3 209	2 922	2 922	14 051	52 819	57 579
<i>Other</i>	4	2 203	3 929	2 320	2 661	2 946	2 946	2 676	2 796	2 919
Total Expenditure - Functional	3	389 031	396 425	397 046	428 166	503 443	503 443	487 297	506 670	534 654
Surplus/(Deficit) for the year		8 771	(35 040)	(18 036)	(7 472)	(11 279)	(11 279)	(6 947)	(6 948)	(3 809)

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	353 130	222 501	234 304	246 242	246 242	284 542	252 708	269 862
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	776	895	1 741	1 741	1 741	574	608	645
Vote 6 - Corporate Services (cont)		–	73	–	–	–	–	–	–	–
Vote 7 - Community Services		–	393	355	390	390	390	414	439	465
Vote 8 - Community Services (cont)		–	321	89	118	118	118	12 400	54 503	59 381
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–	–	–
Vote 10 - Planning and Economic Development (cont)		–	3 374	2 681	2 394	2 844	2 844	3 015	3 196	3 388
Vote 11 - Planning and Economic Development(cont2)		–	3 319	2 432	3 028	4 478	4 478	4 746	5 031	5 333
Vote 12 - Roads		–	–	150 057	178 718	236 350	236 350	174 659	183 237	191 771
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	361 385	379 010	420 694	492 164	492 164	480 350	499 722	530 845
Expenditure by Vote to be appropriated	1									
Vote 1 - Office of the Municipal Manager		–	154 014	50 656	54 171	57 834	57 834	56 625	58 168	61 229
Vote 2 - Office of the Municipal Manager (cont)		–	5 061	7 192	6 172	6 708	6 708	6 208	6 604	6 989
Vote 3 - Financial Services		–	17 642	17 331	19 156	19 286	19 286	20 275	21 380	22 550
Vote 4 - Financial Services (cont)		–	5 787	6 268	4 852	5 466	5 466	5 902	6 253	6 625
Vote 5 - Corporate Services		–	17 425	16 446	24 203	17 341	17 341	54 827	17 987	18 971
Vote 6 - Corporate Services (cont)		–	23 339	20 637	18 973	25 964	25 964	26 371	27 579	29 120
Vote 7 - Community Services		–	44 918	45 870	46 874	48 848	48 848	51 577	54 597	57 819
Vote 8 - Community Services (cont)		–	30 693	33 660	30 490	33 224	33 224	45 657	87 222	92 886
Vote 9 - Planning and Economic Development		–	50 662	19 408	15 577	20 278	20 278	17 965	18 676	19 384
Vote 10 - Planning and Economic Development (cont)		–	17 532	14 966	19 670	25 982	25 982	21 210	18 742	19 839
Vote 11 - Planning and Economic Development(cont2)		–	3 060	3 433	7 272	3 392	3 392	3 478	3 673	3 882
Vote 12 - Roads		–	(124)	90 361	106 770	133 874	133 874	101 065	107 131	113 709
Vote 13 - Roads (cont)		–	–	70 325	73 988	105 245	105 245	76 138	78 660	81 652
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	370 010	396 552	428 166	503 443	503 443	487 297	506 670	534 654
Surplus/(Deficit) for the year	2	–	(8 625)	(17 542)	(7 472)	(11 279)	(11 279)	(6 947)	(6 948)	(3 809)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	11 168	49 677	54 266
Rental of facilities and equipment		978	1 256	987	3 829	2 329	2 329	–	2 469	2 617	2 774
Interest earned - external investments		12 306	13 140	8 822	8 500	8 500	8 500	–	9 010	9 551	10 124
Interest earned - outstanding debtors		2 414	3 303	2 765	2 970	2 970	2 970	–	3 180	3 371	3 573
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–
Licences and permits		484	85	89	118	118	118	–	125	133	141
Agency services		192 445	158 187	166 958	195 834	256 896	256 896	–	189 287	203 372	212 745
Transfers and subsidies		29 150	76 803	36 348	187 375	196 002	196 002	–	228 660	189 756	194 790
Other revenue	2	158 063	108 187	162 879	22 067	19 710	19 710	–	22 711	27 653	29 379
Gains		2 365	–	–	–	–	–	–	2 540	2 692	2 854
Total Revenue (excluding capital transfers and contributions)		398 205	360 961	378 848	420 694	486 526	486 526	–	469 150	488 822	510 645
Expenditure By Type											
Employee related costs	2	222 005	211 069	256 939	260 917	301 147	301 147	–	288 669	302 735	320 390
Remuneration of councillors		11 053	11 467	11 210	13 360	11 943	11 943	–	12 542	13 169	13 828
Debt impairment	3	12 424	8 618	4 611	1 500	1 500	1 500	–	1 560	239	250
Depreciation & asset impairment	2	(11 714)	35 246	4 171	4 852	4 852	4 852	–	4 986	5 101	5 330
Finance charges		127	38	55	70	70	70	–	73	77	80
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	78 214	34 884	40 398	57 894	66 928	66 928	–	51 011	50 803	52 232
Contracted services		32 956	21 257	26 146	29 457	33 943	33 943	–	79 177	81 710	87 539
Transfers and subsidies		2 056	3 199	2 052	2 375	7 416	7 416	–	1 835	1 847	1 859
Other expenditure	4, 5	41 750	44 069	50 377	57 740	75 575	75 575	–	47 370	50 915	53 067
Losses		123	163	592	–	69	69	–	73	76	79
Total Expenditure		388 994	370 009	396 551	428 166	503 443	503 443	–	487 297	506 670	534 654
Surplus/(Deficit)		9 211	(9 049)	(17 703)	(7 472)	(16 916)	(16 916)	–	(18 147)	(17 848)	(24 009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 813	–	–	–	–	–	–	4 000	4 000	5 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	1 023	424	161	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		2 458	–	–	–	5 638	5 638	–	7 200	6 900	15 200
Surplus/(Deficit) after capital transfers & contributions		14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	–	(6 947)	(6 948)	(3 809)
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	–	(6 947)	(6 948)	(3 809)
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	–	(6 947)	(6 948)	(3 809)
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	–	(6 947)	(6 948)	(3 809)

A5 budget schedule: capital

DC4 Garden Route - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Capital Expenditure - Functional											
<i>Governance and administration</i>		7	173	2 378	13 750	9 264	9 264	–	13 460	400	5 400
Executive and council		–	70	4 051	30	33	33	–	30	30	30
Finance and administration		7	104	(1 672)	13 720	9 232	9 232	–	13 430	370	5 370
Internal audit											
<i>Community and public safety</i>		–	204	1 871	2 363	2 600	2 600	–	1 150	150	150
Community and social services		–	–	–	–	–	–	–	1 000	–	–
Sport and recreation		–	204	1 842	2 130	2 187	2 187	–	–	–	–
Public safety		–	–	–	200	380	380	–	150	150	150
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	29	33	33	33	–	–	–	–
<i>Economic and environmental services</i>		–	–	25	60	95	95	–	4 800	4 000	5 000
Planning and development		–	–	25	60	60	60	–	4 800	4 000	5 000
Road transport		–	–	–	–	35	35	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	60 000	3 905	3 905	–	107 232	153 851	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	60 000	3 905	3 905	–	107 232	153 851	–
<i>Other</i>											
Total Capital Expenditure - Functional	3	7	377	4 275	76 173	15 864	15 864	–	126 642	158 401	10 550
Funded by:											
National Government		–	–	–	–	–	–	–	4 000	4 000	5 000
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	7 200	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		–	–	–	–	–	–	–	–	–	–
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	6 105	6 105	–	–	–	–
Transfers recognised - capital	4	–	–	–	–	6 105	6 105	–	11 200	4 000	5 000
Borrowing	6	–	–	–	60 000	3 905	3 905	–	107 232	153 851	–
Internally generated funds		7	377	4 275	16 173	5 853	5 853	–	8 210	550	5 550
Total Capital Funding	7	7	377	4 275	76 173	15 864	15 864	–	126 642	158 401	10 550

DC4 Garden Route - Table A6 Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash	1	173 136	188 288	174 744	166 433	258 042	258 042	–	224 260	204 087	172 630
Call investment deposits		–	–	(5 000)	–	5 000	5 000	–	5 000	5 000	5 000
Consumer debtors	1	10 810	3 845	4 277	3 845	–	–	–	4 368	8 998	13 906
Other debtors		13 975	3 491	29 312	150	44 349	44 349	–	42 789	42 550	42 301
Current portion of long-term receivables		3 867	4 293	4 293	4 293	4 246	4 246	–	4 246	4 246	4 246
Inventory	2	2 731	3 219	3 259	3 219	3 190	3 190	–	3 117	3 041	2 962
Total current assets		204 518	203 137	210 885	177 940	314 826	314 826	–	283 780	267 922	241 044
Non current assets											
Long-term receivables	3	59 705	52 945	61 340	52 945	61 388	61 388	–	61 388	61 388	61 388
Investments		27	26	27	9 282	27	27	–	27	27	27
Investment property		83 568	54 182	54 060	54 182	54 060	54 060	–	57 400	60 092	62 946
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment		156 990	159 631	169 218	235 167	191 610	191 610	–	313 383	467 535	473 645
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		2 157	1 650	1 455	(154)	688	688	–	(228)	(1 080)	(1 969)
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		302 447	268 434	286 101	351 421	307 773	307 773	–	431 969	587 962	596 036
TOTAL ASSETS		506 966	471 571	496 986	529 362	622 600	622 600	–	715 749	855 884	837 080
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	698	223	536	223	536	536	–	536	536	536
Consumer deposits		1 247	519	300	519	374	374	–	374	374	374
Trade and other payables	4	38 184	31 145	42 198	29 662	9 260	9 260	–	948	(7 067)	(23 383)
Provisions		27 048	27 697	26 739	27 697	31 602	31 602	–	31 602	31 602	31 602
Total current liabilities		67 178	59 584	69 773	58 101	41 772	41 772	–	33 460	25 446	9 129
Non current liabilities											
Borrowing		28	169	73	60 169	128 934	128 934	–	236 166	390 017	390 017
Provisions		144 375	125 059	136 744	143 587	139 217	139 217	–	140 393	141 639	142 961
Total non current liabilities		144 403	125 228	136 817	203 755	268 150	268 150	–	376 559	531 656	532 978
TOTAL LIABILITIES		211 581	184 811	206 590	261 856	309 922	309 922	–	410 019	557 102	542 107
NET ASSETS	5	295 384	286 759	290 396	267 506	312 677	312 677	–	305 730	298 782	294 973
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	249 553	230 099	247 425	209 692	253 460	253 460	–	245 217	238 269	234 460
Reserves		31 326	65 285	60 513	65 285	60 513	60 513	–	60 513	60 513	60 513
TOTAL COMMUNITY WEALTH/EQUITY	5	280 879	295 384	307 938	274 977	313 973	313 973	–	305 730	298 782	294 973

DC4 Garden Route - Table A7 Budgeted Cash Flows

2021/22 Medium Term Revenue & Expenditure Framework											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges					-	-	-	-	11 168	49 677	54 266
Other revenue		198 480	189 826	174 341	221 849	44 041	44 041	-	81 249	50 933	53 753
Transfers and Subsidies - Operational	1	164 905	168 518	177 687	187 375	431 015	431 015	-	360 815	371 338	384 741
Transfers and Subsidies - Capital	1	-	-	1 147	-	-	-	-	4 000	4 000	5 000
Interest		12 306	13 140	8 802	8 500	8 500	8 500	-	9 010	9 551	10 124
Dividends									-	-	-
Payments											
Suppliers and employees		(359 884)	(345 703)	(363 495)	(410 574)	(488 415)	(488 415)	-	(477 594)	(498 085)	(525 734)
Finance charges		(127)	(38)	(55)	-	(70)	(70)	-	(73)	(77)	(80)
Transfers and Grants	1	(2 356)	(3 214)	(5 805)	-	(6 919)	(6 919)	-	(1 112)	(1 114)	(1 117)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 325	22 530	(7 378)	7 150	(11 848)	(11 848)	-	(12 537)	(13 776)	(19 048)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		6 334	-	-					-	-	-
Decrease (increase) in non-current receivables		(2 792)	(28)	-	8 395	(48)	(48)	-	-	-	-
Decrease (increase) in non-current investments		(1)	1	(1)	(9 255)	-	-	-	-	-	-
Payments											
Capital assets		(4 035)	(7 722)	(10 602)	(76 173)	(19 277)	(19 277)	-	(126 642)	(158 401)	(10 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(494)	(7 749)	(10 604)	(77 032)	(19 324)	(19 324)	-	(126 642)	(158 401)	(10 550)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing					-	128 861	128 861	-	107 232	153 851	-
Increase (decrease) in consumer deposits					219	74	74	-	-	-	-
Payments											
Repayment of borrowing		(933)	(732)	(502)					-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(933)	(732)	(502)	219	128 935	128 935	-	107 232	153 851	-
NET INCREASE/ (DECREASE) IN CASH HELD		11 897	14 049	(18 484)	(69 663)	97 763	97 763	-	(31 947)	(18 326)	(29 598)
Cash/cash equivalents at the year begin:	2	162 341	174 238	188 236	175 139	169 752	169 752	-	263 042	231 095	212 769
Cash/cash equivalents at the year end:	2	174 238	188 287	169 752	105 476	267 515	267 515	-	231 095	212 769	183 171

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

Description		Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available												
Cash/cash equivalents at the year end		1	174 238	188 287	169 752	105 476	267 515	267 515	–	231 095	212 769	183 171
Other current investments > 90 days			(1 102)	1	(8)	60 957	(4 472)	(4 472)	–	(1 835)	(3 682)	(5 541)
Non current assets - Investments		1	27	26	27	9 282	27	27	–	27	27	27
Cash and investments available:			173 164	188 314	169 771	175 715	263 069	263 069	–	229 287	209 114	177 657
Application of cash and investments												
Unspent conditional transfers			3 848	1 903	3 610	1 903	3 610	3 610	–	3 610	3 610	3 610
Unspent borrowing			–	–	–	–	–	–	–	–	–	–
Statutory requirements		2										
Other working capital requirements		3	(11 326)	(12 147)	(9 823)	(27 595)	(15 070)	(15 070)	–	(50 687)	(54 499)	(73 140)
Other provisions												
Long term investments committed		4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		5										
Total Application of cash and investments:			(7 477)	(10 244)	(6 213)	(25 692)	(11 460)	(11 460)	–	(47 077)	(50 889)	(69 530)
Surplus(shortfall)			180 641	198 558	175 984	201 406	274 529	274 529	–	276 364	260 003	247 187

DC4 Garden Route - Table A9 Asset Management

2024 Capital Budget - Table A5 Asset Management										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	6 949	3 457	1 092	66 176	7 952	7 952	109 832	154 251	400
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	60 000	4 025	4 025	108 432	153 851	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	60 000	4 025	4 025	108 432	153 851	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	628	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	628	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		522	-	55	-	-	-	-	-	-
Furniture and Office Equipment		6 427	3 457	2 892	6 176	3 926	3 926	1 400	400	400
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	(2 292)	-	-	-	-	-	-
Land		-	-	(191)	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	(3 457)	7 274	9 996	11 325	11 325	16 010	4 150	10 150
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	(3 549)	1 710	9 130	3 647	3 647	15 010	4 150	10 150
Sport and Recreation Facilities		-	-	2 500	-	-	-	-	-	-
Community Assets		-	(3 549)	4 210	9 130	3 647	3 647	15 010	4 150	10 150
Heritage Assets		-	(2 255)	-	-	-	-	1 000	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	2 347	3 064	866	7 678	7 678	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	2 347	3 064	866	7 678	7 678	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	(0)	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	-	-	-	-	-	-	800	-	-
<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		-	-	-	-	-	800	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	800	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
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	4	6 949	(0)	8 366	76 173	19 277	19 277	126 642	158 401	10 550
<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>		-	-	-	60 000	4 025	4 025	108 432	153 851	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	60 000	4 025	4 025	108 432	153 851	-
Community Facilities		-	(3 549)	1 710	9 130	3 647	3 647	15 010	4 150	10 150
Sport and Recreation Facilities		-	-	2 500	-	-	-	-	-	-
Community Assets		-	(3 549)	4 210	9 130	3 647	3 647	15 010	4 150	10 150
Heritage Assets		-	(2 255)	-	-	-	-	1 000	-	-
Revenue Generating		-	-	-	-	-	-	800	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	800	-	-
Operational Buildings		-	2 347	3 692	866	7 678	7 678	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	2 347	3 692	866	7 678	7 678	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		522	-	55	-	-	-	-	-	-
Furniture and Office Equipment		6 427	3 457	2 892	6 176	3 926	3 926	1 400	400	400
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	(2 292)	-	-	-	-	-	-
Land		-	-	(191)	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		6 949	(0)	8 366	76 173	19 277	19 277	126 642	158 401	10 550

ASSET REGISTER SUMMARY - PPE (WDV)	5	242 715	215 463	223 242	222 195	239 821	239 821	256 785	258 927	267 001
Roads Infrastructure		52	48	44	48	44	44	44	44	44
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	(1 418)	(1 115)	(1 418)	(1 115)	(1 115)	(1 115)	(1 115)	(1 115)
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		52	(1 370)	(1 071)	(1 370)	(1 071)	(1 071)	(1 071)	(1 071)	(1 071)
Community Assets		36 811	36 640	35 713	36 258	35 810	35 810	35 733	35 653	35 568
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		83 568	54 182	54 060	54 182	54 060	54 060	57 400	60 092	62 946
Other Assets		1 064	2 141	1 251	5 334	46	46	8 654	11 346	19 980
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2 157	1 650	1 455	(154)	688	688	(228)	(1 080)	(1 969)
Computer Equipment		5 528	7 086	8 923	17 545	13 795	13 795	14 045	14 295	14 545
Furniture and Office Equipment		1 977	1 351	2 107	(3 898)	7 982	7 982	6 392	3 681	841
Machinery and Equipment		2 098	1 755	4 446	1 755	4 446	4 446	4 446	4 446	4 446
Transport Assets		4 950	7 701	8 065	8 011	8 185	8 185	8 185	8 185	8 185
Land		104 509	104 328	108 293	104 534	115 879	115 879	123 229	123 379	123 529
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	242 715	215 463	223 242	222 195	239 821	239 821	256 785	258 927	267 001
EXPENDITURE OTHER ITEMS		4 024	11 749	7 324	7 425	8 313	8 313	8 225	8 482	8 864
Depreciation	7	4 024	4 852	4 171	4 852	4 852	4 852	4 986	5 101	5 330
Repairs and Maintenance by Asset Class	3	-	6 897	3 152	2 573	3 461	3 461	3 239	3 381	3 534
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	173	159	308	338	338	352	367	384
Sanitation Infrastructure		-	204	236	161	346	346	360	376	393
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	377	394	469	684	684	712	743	776
Community Facilities		-	23	59	75	75	75	78	81	85
Sport and Recreation Facilities		-	921	439	366	755	755	580	606	633
Community Assets		-	944	498	441	830	830	658	687	718
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	1 037	1 325	930	1 125	1 125	1 086	1 134	1 185
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	1 037	1 325	930	1 125	1 125	1 086	1 134	1 185
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	3 988	33	25	33	33	26	27	28
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	72	199	250	287	287	280	292	305
Transport Assets		-	479	702	459	503	503	477	498	520
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		4 024	11 749	7 324	7 425	8 313	8 313	8 225	8 482	8 864
Renewal and upgrading of Existing Assets as % of total capex		0,0%	26594684,6%	86,9%	13,1%	58,8%	58,8%	13,3%	2,6%	96,2%
Renewal and upgrading of Existing Assets as % of deprecn		0,0%	-71,3%	174,4%	206,0%	233,4%	233,4%	337,1%	81,4%	190,4%
R&M as a % of PPE		0,0%	4,3%	1,9%	1,1%	1,8%	1,8%	1,0%	0,7%	0,7%
Renewal and upgrading and R&M as a % of PPE		0,0%	2,0%	5,0%	6,0%	6,0%	6,0%	8,0%	3,0%	5,0%

DC4 Garden Route - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewer age)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
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 - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
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 per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (rent 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)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

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.
- Increases limited to allowance in MFMA Circulars, certain line items remained unchanged from previous year, no increase.
- Employee-related costs: increase of 6% (4.9% collective agreement + 1% notch) - March budget was based on total of 5% increase, however final negotiated increase 1% higher as issued under Collective Agreement
- Operating projects added
- Telephone, municipal service accounts and laboratory fees for EHP section was increased based on the adjustment budget figures from March – May circa R2m.
- Training and bursary budgets was reduced in March and remained unchanged
- Tariffs remained unchanged from March budget
- No changes to budget related policies since March budget, except for approval of amended SCM en Preferential Procurement Policies in April 2022.
- Resorts budget remained unchanged from March, majority of the resorts operating at a loss, turnaround strategies will be compiled by Planning and Economic development department
- R800k allocated in Capital budget for fresh produce market (March no allocation for fresh produce market) – Planning and Economic Development Dept to compile project plan and determine viability
- Capital budget adjustment made to regional landfill site, increase in costs from March budget to May circa R70m
- 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 2022/23 -2024/25.

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 relating to 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
KONTAKNR
CONTACT NO 044 803 1449
VERW:
REF: 6/18/7/2022-2023
KANTOOR:
OFFICES: George
DATUM
DATE 18 May 2022



QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Final Annual Budget 2022/2023 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name MONDE STRATU

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

Signature [Signature]

Date 20-5-2022

ANNEXURE A

SUPPORTING BUDGET TABLES

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
Less revenue from property rates in excess of section 17 of MPRA) and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
Less revenue from electricity services in excess of the basic services to indigent household per month)											
Less cost of free basic services (per month per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
Less revenue from water services in excess of the basic services to indigent household per month)											
Less cost of free basic services (per month per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
Less revenue from sanitation services in excess of the basic services to indigent households)											
Less cost of free basic services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		-	-	-	-	-	-	-	11 168	49 677	54 266
Total landfill revenue											
Less revenue from refuse services in excess of the basic services to indigent households)											
Less cost of free basic services (per month per week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	11 168	49 677	54 266
Other Revenue by source											
Fuel Levy											
Other Revenue		158 063	108 187	162 879	22 067	19 710	19 710	-	22 711	27 653	29 379
Total 'Other' Revenue	1	158 063	108 187	162 879	22 067	19 710	19 710	-	22 711	27 653	29 379
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	136 663	145 522	157 597	164 836	198 190	198 190	-	179 796	186 878	197 580
Pension and UIF Contributions		27 393	26 961	26 670	26 425	28 852	28 852	-	29 524	31 059	32 858
Medical Aid Contributions		18 210	19 274	27 423	21 932	24 352	24 352	-	26 709	28 751	30 958
Overtime		6 033	4 853	5 560	5 717	6 322	6 322	-	6 693	7 052	7 461
Performance Bonus		11 098	12 852	15 612	14 962	12 020	12 020	-	14 481	15 321	16 213
Motor Vehicle Allowance		6 796	8 690	10 581	3 943	10 476	10 476	-	11 025	11 673	12 368
Cellphone Allowance		248	242	238	286	262	262	-	239	252	267
Housing Allowances		2 300	2 641	2 844	2 531	2 874	2 874	-	3 070	3 238	3 426
Other benefits and allowances		1 550	5 054	6 282	10 544	7 552	7 552	-	7 970	8 288	8 777
Pay ments in lieu of leave		5 325	3 568	2 972	1 066	3 042	3 042	-	1 213	1 683	1 499
Long service awards		-	-	1 655	90	-	-	-	80	198	139
Post-retirement benefit obligations	4	6 388	(18 585)	(494)	8 586	7 206	7 206	-	7 870	8 343	8 843
sub-total	5	222 005	211 069	256 939	260 917	301 147	301 147	-	288 669	302 735	320 390
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	222 005	211 069	256 939	260 917	301 147	301 147	-	288 669	302 735	320 390

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	1	3 782	4 834	4 118	3 971	3 971	3 971	–	4 070	4 249	4 440
Lease amortisation		242	18	54	881	881	881	–	916	851	890
Capital asset impairment		(15 738)	30 394	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment		(11 714)	35 246	4 171	4 852	4 852	4 852	–	4 986	5 101	5 330
Bulk purchases - electricity											
Electricity bulk purchases	1										
Water Bulk Purchases											
Total bulk purchases		–	–	–	–	–	–	–	–	–	–
Transfers and grants											
Cash transfers and grants	1	1 447	2 803	1 657	1 920	6 919	6 919	–	1 325	1 337	1 349
Non-cash transfers and grants		609	396	395	455	498	498	–	510	510	510
Total transfers and grants		2 056	3 199	2 052	2 375	7 416	7 416	–	1 835	1 847	1 859
Contracted services											
Outsourced Services	1	7 487	4 841	5 204	6 085	5 853	5 853	–	43 582	5 824	6 084
Consultants and Professional Services		9 075	6 464	8 425	11 899	13 605	13 605	–	22 497	60 197	66 097
Contractors		16 394	9 952	12 517	11 474	14 485	14 485	–	13 098	15 688	15 358
Total contracted services		32 956	21 257	26 146	29 457	33 943	33 943	–	79 177	81 710	87 539
Other Expenditure By Type											
Collection costs	1										
Contributions to 'other' provisions											
Audit fees		2 816	4 178	2 021	2 530	2 280	2 280	–	2 389	2 494	2 606
Other Expenditure		38 934	39 891	48 355	55 210	73 295	73 295	–	44 981	48 421	50 460
Total 'Other' Expenditure		41 750	44 069	50 377	57 740	75 575	75 575	–	47 370	50 915	53 067
Repairs and Maintenance											
Employee related costs	8										
Inventory Consumed (Project Maintenance)											
Contracted Services		–	6 897	3 152	2 573	3 461	3 461	–	3 239	3 381	3 534
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	–	6 897	3 152	2 573	3 461	3 461	–	3 239	3 381	3 534
Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		–	–	14 297	57 894	66 928	66 928	–	51 011	50 803	52 232
Total Inventory Consumed & Other Material		–	–	14 297	57 894	66 928	66 928	–	51 011	50 803	52 232

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

Description	Ref	Vote 1 - Office of the Municipal Manager	Vote 2 - Office of the Municipal Manager	Vote 3 - Financial Services	Vote 4 - Financial Services (cont)	Vote 5 - Corporate Services	Vote 6 - Corporate Services (cont)	Vote 7 - Community Services	Vote 8 - Community Services (cont)	Vote 9 - Planning and Economic	Vote 10 - Planning and Economic	Vote 11 - Planning and Economic	Vote 12 - Roads	Vote 13 - Roads (cont)	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue									11 168								11 168
Rental of facilities and equipment		2 285	-	-	-	-	-	-	-	-	184	-	-	-	-	-	2 469
Interest earned - external investments		9 010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9 010
Interest earned - outstanding debtors		3 180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 180
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits		-	-	-	-	-	-	-	125	-	-	-	-	-	-	-	125
Agency services		16 132	-	-	-	-	-	-	-	-	-	-	173 155	-	-	-	189 287
Other revenue		11 535	-	-	-	574	-	414	1 107	-	2 831	4 746	1 504	-	-	-	22 711
Transfers and subsidies		228 660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228 660
Gains		2 540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 540
Total Revenue (excluding capital transfers and contributions)		273 342	-	-	-	574	-	414	12 400	-	3 015	4 746	174 659	-	-	-	469 150
Expenditure By Type																	
Employee related costs		28 814	5 625	16 585	5 713	11 246	18 421	46 872	26 225	13 632	15 050	2 568	67 572	30 346	-	-	288 669
Remuneration of councillors		12 542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12 542
Debt impairment		1 560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 560
Depreciation & asset impairment		329	-	116	-	1 492	-	470	1 252	1 248	77	-	-	-	-	-	4 986
Finance charges		73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
Bulk purchases - electricity																	-
Inventory consumed		111	15	178	41	470	412	274	776	74	609	83	12 716	35 251	-	-	51 011
Contracted services		3 133	-	2 829	-	39 828	2 648	293	15 816	1 726	2 380	512	9 481	530	-	-	79 177
Transfers and subsidies		350	-	-	-	213	350	-	-	550	372	-	-	-	-	-	1 835
Other expenditure		9 712	567	493	149	1 577	4 540	3 667	1 587	735	2 722	315	11 296	10 011	-	-	47 370
Losses		-	-	73	-	-	-	-	-	-	-	-	-	-	-	-	73
Total Expenditure		56 625	6 208	20 275	5 902	54 827	26 371	51 577	45 657	17 965	21 210	3 478	101 065	76 138	-	-	487 297
Surplus/(Deficit)		216 717	(6 208)	(20 275)	(5 902)	(54 253)	(26 371)	(51 163)	(33 257)	(17 965)	(18 195)	1 268	73 594	(76 138)	-	-	(18 147)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 000
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		7 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 200
Surplus/(Deficit) after capital transfers & contributions		227 917	(6 208)	(20 275)	(5 902)	(54 253)	(26 371)	(51 163)	(33 257)	(17 965)	(18 195)	1 268	73 594	(76 138)	-	-	(6 947)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors	2	38 340	37 140	42 059	37 140	–	–	–	4 368	8 998	13 906
Less: Provision for debt impairment		(27 531)	(33 295)	(37 782)	(33 295)	–	–	–	–	–	–
Total Consumer debtors		10 810	3 845	4 277	3 845	–	–	–	4 368	8 998	13 906
Debt impairment provision											
Balance at the beginning of the year	7	(28 449)	(33 295)	(37 782)	(33 295)	–	–	–	–	–	–
Contributions to the provision		–	–	–	–	–	–	–	–	–	–
Bad debts written off		918	–	–	–	–	–	–	–	–	–
Balance at end of year		(27 531)	(33 295)	(37 782)	(33 295)	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance	7	1 802	1 901	1 901	1 901	1 975	1 975	–	1 906	1 833	1 757
Acquisitions		–	–	5	4 194	5 167	5 167	–	4 342	4 533	4 706
Issues		–	–	(4 010)	(4 194)	(5 167)	(5 167)	–	(4 342)	(4 533)	(4 706)
Adjustments		–	–	4 080	–	(69)	(69)	–	(73)	(76)	(79)
Write-offs		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated	9	1 802	1 901	1 975	1 901	1 906	1 906	–	1 833	1 757	1 678
Zero Rated											
Opening Balance	7	929	1 319	1 319	1 319	1 284	1 284	–	1 284	1 284	1 284
Acquisitions		–	–	10 363	21 064	30 370	30 370	–	19 474	21 530	21 506
Issues		–	–	(10 286)	(21 064)	(30 370)	(30 370)	–	(19 474)	(21 530)	(21 506)
Adjustments		–	–	(111)	–	–	–	–	–	–	–
Write-offs		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated	9	929	1 319	1 284	1 319	1 284	1 284	–	1 284	1 284	1 284
Materials and Supplies											
Opening Balance	7	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	32 636	31 390	31 390	–	27 195	24 739	26 020
Issues		–	–	–	(32 636)	(31 390)	(31 390)	–	(27 195)	(24 739)	(26 020)
Adjustments		–	–	–	–	–	–	–	–	–	–
Write-offs		–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies	9	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		2 731	3 219	3 259	3 219	3 190	3 190	–	3 117	3 041	2 962
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	199 395	205 454	217 677	289 025	244 154	244 154	–	369 996	528 398	538 948
Leases recognised as PPE		1 841	2 141	1 251	2 141	1 251	1 251	–	1 251	1 251	1 251
Less: Accumulated depreciation		(44 247)	(47 964)	(49 710)	(55 999)	(53 794)	(53 794)	–	(57 864)	(62 113)	(66 554)
Total Property, plant and equipment (PPE)	2	156 990	159 631	169 218	235 167	191 610	191 610	–	313 383	467 535	473 645
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	5	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		698	223	536	223	536	536	–	536	536	536
Total Current liabilities - Borrowing		698	223	536	223	536	536	–	536	536	536
Trade and other payables											
Trade Payables	2	34 821	26 771	38 067	26 390	4 535	4 535	–	4 535	4 535	4 535
Other creditors		1 173	3 304	1 710	2 202	(3 092)	(3 092)	–	(11 404)	(19 419)	(35 735)
Unspent conditional transfers		3 848	1 903	3 610	1 903	3 610	3 610	–	3 610	3 610	3 610
VAT		(1 659)	(833)	(1 188)	(833)	4 208	4 208	–	4 208	4 208	4 208
Total Trade and other payables	2	38 184	31 145	42 198	29 662	9 260	9 260	–	948	(7 067)	(23 383)
Non current liabilities - Borrowing											
Borrowing	4	–	–	–	60 000	128 934	128 934	–	236 166	390 017	390 017
Finance leases (including PPP asset element)		28	169	73	169	–	–	–	–	–	–
Total Non current liabilities - Borrowing		28	169	73	60 169	128 934	128 934	–	236 166	390 017	390 017
Provisions - non-current											
Retirement benefits	2	131 116	112 581	124 724	131 109	127 197	127 197	–	128 373	129 619	130 941
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		13 258	12 478	12 020	12 478	12 020	12 020	–	12 020	12 020	12 020
Total Provisions - non-current		144 375	125 059	136 744	143 587	139 217	139 217	–	140 393	141 639	142 961
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance	1	176 179	230 099	221 474	216 974	229 883	229 883	–	252 164	245 217	238 269
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		176 179	230 099	221 474	216 974	229 883	229 883	–	252 164	245 217	238 269
Surplus/(Deficit)		14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	–	(6 947)	(6 948)	(3 809)
Transfers to/from Reserves		(3 598)	–	4 532	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		76 971	–	21 418	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)		264 058	221 475	229 883	209 502	218 604	218 604	–	245 217	238 269	234 460
Reserves											
Housing Development Fund	2	–	–	–	–	–	–	–	–	–	–
Capital replacement		31 326	31 856	26 389	31 856	26 389	26 389	–	26 389	26 389	26 389
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	33 429	34 125	33 429	34 125	34 125	–	34 125	34 125	34 125
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	31 326	65 285	60 513	65 285	60 513	60 513	–	60 513	60 513	60 513
TOTAL COMMUNITY WEALTH/EQUITY	2	295 384	286 760	290 397	274 787	279 117	279 117	–	305 730	298 782	294 973

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
A long and healthy life for all South Africans	Healthy and Socially Stable Communities	KPA5		–	493	555	–	–	–	–	–	–	
An efficient, competitive and responsive economic infrastructure network	Bulk Infrastructure Co-ordination	KPA1		–	25	150 356	–	–	–	–	–	–	
An efficient, effective and development-oriented public service	Inclusive District Economy	KPA6		–	–	1 108	–	–	–	–	–	–	
Responsive, accountable, effective and efficient local government				401	–	–	420 694	486 232	486 232	468 076	445 352	471 605	
Responsive, accountable, effective and efficient local government	A Skilled Workforce and Communities	KPA4		–	382	613	–	–	–	–	–	–	
Sustainable human settlements and improved quality of household life				403 098	360 484	226 378	–	5 932	5 932	12 275	54 370	59 240	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	403 499	361 385	379 010	420 694	492 164	492 164	480 350	499 722	530 845

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
A comprehensive, responsive and sustainable social protection system A comprehensive, responsive and sustainable social protection system A long and healthy life for all South Africans A long and healthy life for all South Africans A skilled and capable workforce to support an inclusive growth path All people in South Africa are and feel safe An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network An efficient, effective and development-oriented public service An efficient, effective and development-oriented public service An efficient, effective and development-oriented public service Protect and enhance our environmental assets and natural resources Protect and enhance our environmental assets and natural resources Responsive, accountable, effective and efficient local government Responsive, accountable, effective and efficient local government Responsive, accountable, effective and efficient local government Responsive, accountable, effective and efficient local government Sustainable human settlements and improved quality of household life Sustainable human settlements and improved quality of household life Sustainable human settlements and improved quality of household life	A Skilled Workforce and Communities	KPA4	–	57	99	80	80	80	83	87	91		
	Environmental Management and Public Safety	KPA51	–	493	802	629	710	710	673	703	735		
	A Skilled Workforce and Communities	KPA4	–	396	171	205	205	205	213	223	233		
	Environmental Management and Public Safety	KPA51	–	112	2 014	611	138	138	140	146	153		
	Environmental Management and Public Safety	KPA51	–	66	3	10	5	5	5	5	6		
	Healthy and Socially Stable Communities	KPA5	–	32 523	34 866	35 531	38 097	38 097	40 160	42 508	45 016		
	A Skilled Workforce and Communities	KPA4	–	2 658	1 740	1 830	1 991	1 991	1 273	1 329	1 389		
	Environmental Management and Public Safety	KPA51	–	23 109	25 093	24 748	27 933	27 933	28 361	30 975	31 686		
	Bulk Infrastructure Co-ordination	KPA1	–	–	143 906	180 758	231 934	231 934	169 380	177 298	186 115		
	Good Governance	KPA3	–	205	98	300	330	330	343	358	374		
	Healthy and Socially Stable Communities	KPA5	–	172	297	169	354	354	369	385	402		
	A Skilled Workforce and Communities	KPA4	–	4 860	7 445	5 595	5 938	5 938	4 340	2 053	2 147		
	Good Governance	KPA3	–	7 285	1 971	1 695	1 808	1 808	1 612	1 659	1 710		
	Healthy and Socially Stable Communities	KPA5	–	50	39	30	30	30	31	32	34		
	Inclusive District Economy	KPA6	–	662	2 545	7 284	8 013	8 013	6 246	6 231	6 231		
	Environmental Management and Public Safety	KPA51	–	3 400	168	126	126	126	132	137	143		
	Healthy and Socially Stable Communities	KPA5	4 836	434	506	124	112	112	116	121	127		
	A Skilled Workforce and Communities	KPA4	–	8 544	8 668	11 023	11 682	11 682	49 689	12 377	13 108		
	Financial Viability and management	KPA2	–	361	8	680	680	680	665	637	638		
	Good Governance	KPA3	–	3 967	5 462	4 137	5 473	5 473	4 812	5 162	5 422		
	Healthy and Socially Stable Communities	KPA5	–	226	910	600	600	600	624	651	681		
	Inclusive District Economy	KPA6	–	51	56	440	510	510	250	261	273		
	365 498				276 445	158 063	149 167	162 720	162 720	177 700	223 249	237 856	
	Good Governance	KPA3	–	2	28	45	45	45	47	49	51		
	Healthy and Socially Stable Communities	KPA5	–	29	28	30	30	30	31	33	34		
Allocations to other priorities													
Total Expenditure				1	370 334	366 109	394 987	425 847	499 542	499 542	487 297	506 670	534 654

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
	Build a capacitated workforce and communities	26		-	-	-	-	-	-	800	-	-
An efficient, competitive and responsive economic infrastructure network	Bulk Infrastructure Co-ordination	KPA1		-	-	-	-	4 025	4 025	108 432	153 851	-
An efficient, effective and development-oriented public service	Environmental Management and Public Safety	KPA51		-	-	1 710	-	2 507	2 507	15 010	4 150	10 150
An efficient, effective and development-oriented public service	Healthy and socially stable communities	109		-	-	-	-	3 896	3 896	1 400	400	400
Create a better South Africa and contribute to a better Africa and a better world	Healthy and socially stable communities	109		-	-	-	-	-	-	1 000	-	-
		B										
		C										
		D										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	1 710	-	10 428	10 428	126 642	158 401	10 550

DC4 Garden Route - Supporting Table SA7 Measureable performance objectives

[illegible]

DC4 Garden Route - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,3%	0,2%	0,1%	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	0,3%	0,3%	0,2%	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%	1320,5%	1320,5%	0,0%	92,9%	99,6%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,1%	0,3%	0,1%	92,2%	213,1%	213,1%	0,0%	390,3%	644,5%	644,5%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	3,0	3,4	3,0	3,1	7,5	7,5	–	8,5	10,5	26,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3,0	3,4	3,0	3,1	7,5	7,5	–	8,5	10,5	26,4
Liquidity Ratio	Monetary Assets/Current Liabilities	2,6	3,2	2,4	2,9	6,3	6,3	–	6,9	8,2	19,5
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment level %)	Last 12 Mths Receipts/Last 12 Mths Billings		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	100,0%	100,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	100,0%	100,0%	100,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22,2%	17,9%	26,2%	14,6%	22,6%	22,6%	0,0%	24,0%	24,0%	23,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		20,0%	14,2%	22,4%	25,0%	1,7%	1,7%	0,0%	2,0%	2,1%	2,5%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	55,8%	58,5%	67,8%	62,0%	61,9%	61,9%	0,0%	61,5%	61,9%	62,7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	58,5%	61,7%	70,8%	65,2%	64,4%	64,4%		64,2%	64,6%	65,5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	1,9%	0,8%	0,6%	0,7%	0,7%		0,7%	0,7%	0,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	-2,9%	9,8%	1,1%	1,2%	1,0%	1,0%	0,0%	1,1%	1,1%	1,1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due	26,6	30,5	40,3	27,4	27,4	27,4	–	25,2	29,5	31,2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	2929,0%	925,7%	3837,0%	216,5%	2086,5%	2086,5%	0,0%	376,9%	106,7%	106,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6,4	7,9	6,1	3,6	7,8	7,8	–	6,6	5,8	4,7

[illegible]

DC4 Garden Route Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Accounted Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	#####	188 287	169 752	105 476	267 515	267 515	-	231 095	212 769	183 171
Cash + investments at the yr end less applications - R'000	18(1)b	2	#####	198 558	175 984	201 406	274 529	274 529	-	276 364	260 003	247 187
Cash year end/monthly employee/supplier payments	18(1)b	3	6,4	7,9	6,1	3,6	7,8	7,8	-	6,6	5,8	4,7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	14 505	(8 624)	(17 542)	(7 472)	(11 279)	(11 279)	-	(6 947)	(6 948)	(3 809)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	338,8%	3,2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	56,0%	70,0%	52,2%	98,7%	15,6%	15,6%	0,0%	40,4%	35,1%	35,7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	14,0%	0,5%	0,5%
Capital payments % of capital expenditure	18(1)c,(19	8	0,0%	2045,9%	162,4%	100,0%	121,5%	121,5%	0,0%	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%	1320,5%	1320,5%	0,0%	92,9%	99,6%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(59,4%)	225,7%	(78,1%)	486,3%	0,0%	(100,0%)	5,8%	8,5%	8,3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(11,3%)	15,9%	(13,7%)	15,9%	0,0%	(100,0%)	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	4,3%	1,9%	1,1%	1,8%	1,8%	0,0%	1,0%	0,7%	0,7%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	(916,0%)	111,4%	13,1%	71,4%	71,4%	0,0%	12,6%	2,6%	96,2%

DC4 Garden Route - Supporting Table SA12a Property rates by category (current year)

[illegible]

DC4 Garden Route - Supporting Table SA12b Property rates by category (budget year)

[illegible]

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (<i>rate in the Rand</i>)	1								
Residential properties									
Residential properties - v acant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned tow ns serviced by the									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (<i>Rands</i>)									
<i>Residential properties</i>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<i>Other rebates or exemptions</i>	2								
Water tariffs									
<i>Domestic</i>									
Basic charge/fixed fee (<i>Rands/month</i>)									
Service point - vacant land (<i>Rands/month</i>)									
Water usage - flat rate tariff (<i>c/k l</i>)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (<i>c/k l</i>)		(fill in thresholds)							
Water usage - Block 2 (<i>c/k l</i>)		(fill in thresholds)							
Water usage - Block 3 (<i>c/k l</i>)		(fill in thresholds)							
Water usage - Block 4 (<i>c/k l</i>)		(fill in thresholds)							
<i>Other</i>	2								
Waste water tariffs									
<i>Domestic</i>									
Basic charge/fixed fee (<i>Rands/month</i>)									
Service point - vacant land (<i>Rands/month</i>)									
Waste w ater - flat rate tariff (<i>c/k l</i>)									
Volumetric charge - Block 1 (<i>c/k l</i>)		(fill in structure)							
Volumetric charge - Block 2 (<i>c/k l</i>)		(fill in structure)							
Volumetric charge - Block 3 (<i>c/k l</i>)		(fill in structure)							
Volumetric charge - Block 4 (<i>c/k l</i>)		(fill in structure)							
<i>Other</i>	2								
Electricity tariffs									
<i>Domestic</i>									
Basic charge/fixed fee (<i>Rands/month</i>)									
Service point - vacant land (<i>Rands/month</i>)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (<i>c/kwh</i>)									
Flat rate tariff - prepaid(<i>c/kwh</i>)									
Meter - IBT Block 1 (<i>c/kw h</i>)		(fill in thresholds)							
Meter - IBT Block 2 (<i>c/kw h</i>)		(fill in thresholds)							
Meter - IBT Block 3 (<i>c/kw h</i>)		(fill in thresholds)							
Meter - IBT Block 4 (<i>c/kw h</i>)		(fill in thresholds)							
Meter - IBT Block 5 (<i>c/kw h</i>)		(fill in thresholds)							
Prepaid - IBT Block 1 (<i>c/kw h</i>)		(fill in thresholds)							
<i>Other</i>	2								
Waste management tariffs									
<i>Domestic</i>									

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Exemptions, reductions and rebates <i>(Rands)</i> <i>[Insert lines as applicable]</i>									
Water tariffs <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)							
Waste water tariffs <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)							
Electricity tariffs <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)							

DC4 Garden Route - Supporting Table SA14 Household bills

[illegible]

DC4 Garden Route - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					27	27	27	27	27	27
Deposits - Public Investment Commissioners		26	27	27						
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	26	27	27	27	27	27	27	27	27
Entities										
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										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		26	27	27	27	27	27	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>														
KCLK Shares										27				-
														27
														-
														-
														-
														-
														-
Municipality sub-total										27		-	-	27
<u>Entities</u>														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									27		-	-	27

DC4 Garden Route - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities								107 232	153 851	
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	107 232	153 851	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	107 232	153 851	

[illegible]

DC4 Garden Route - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		25 911	68 200	29 433	178 602	179 480	179 480	181 160	182 215	188 168
Local Government Equitable Share		15 987	65 571	22 717	167 653	167 653	167 653	172 721	177 411	182 329
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	1 000	–	–
Expanded Public Works Programme Integrated Grant		1 021	1 629	2 072	2 071	2 071	2 071	2 440	–	–
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Disaster Relief Grant		7 903	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	4 500	4 500	4 500	1 405	1 200	1 200
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant										
Water Services Infrastructure Grant										
Neighbourhood Development Partnership Grant										
Public Transport Network Grant		–	–	922	900	1 778	1 778	–	–	940
Rural Road Asset Management Systems Grant		–	–	2 722	2 478	2 478	2 478	2 594	2 604	2 699
Urban Settlements Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Municipal Emergency Housing Grant										
Regional Bulk Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Provincial Government:		–	4 195	3 858	7 573	15 322	15 322	6 500	6 560	6 622
Infrastructure										
Capacity Building		–	4 195	3 858	7 573	15 322	15 322	6 500	6 560	6 622
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
Other grant providers:		138 489	91 834	145 847	1 200	1 200	1 200	41 000	–	–
<i>Other Grants Received</i>		138 489	91 834	145 847	1 200	1 200	1 200	41 000	–	–
Total Operating Transfers and Grants	5	164 400	164 229	179 138	187 375	196 002	196 002	228 660	188 775	194 790
Capital Transfers and Grants										
National Government:		1 813	–	–	–	–	–	4 000	4 000	5 000
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant										
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant		1 813	–	–	–	–	–	–	–	–
Urban Settlements Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	4 000	4 000	5 000
Water Services Infrastructure Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
Other grant providers:		1 023	424	161	–	5 638	5 638	7 200	6 900	15 200
<i>Other Grants Received</i>		1 023	424	161	–	5 638	5 638	7 200	6 900	15 200
Total Capital Transfers and Grants	5	2 837	424	161	–	5 638	5 638	11 200	10 900	20 200
TOTAL RECEIPTS OF TRANSFERS & GRANTS		167 236	164 654	179 299	187 375	201 640	201 640	239 860	199 675	214 990

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		1 939	5 538	7 973	6 473	9 071	9 071	8 439	4 804	5 839
Local Government Equitable Share										
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	1 000	–	–
Expanded Public Works Programme Integrated Grant		701	4 831	5 299	2 095	3 261	3 261	2 440	–	–
Infrastructure Skills Development Grant		–	–	182	–	–	–	–	–	–
Integrated City Development Grant										
Local Government Financial Management Grant		729	707	633	1 000	1 007	1 007	1 000	1 000	1 000
Municipal Demarcation Transition Grant										
Municipal Disaster Relief Grant		546	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	265	–	667	667	1 405	1 200	1 200
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant										
Rural Road Asset Management Systems Grant		–	–	1 593	2 478	2 358	2 358	2 594	2 604	2 699
Municipal Infrastructure Grant										
Water Services Infrastructure Grant										
Public Transport Network Grant		(37)	–	–	900	1 778	1 778	–	–	940
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Regional Bulk Infrastructure Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Other transfers/grants [insert description]										
Provincial Government:		–	3 291	160 768	184 913	244 449	244 449	179 655	189 123	196 730
Infrastructure		–	(124)	158 427	177 380	234 983	234 983	173 155	181 582	190 108
Capacity Building		–	3 415	2 340	7 533	9 466	9 466	6 500	7 541	6 622
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
Other grant providers:		1 643	–	203	1 200	515	515	–	–	–
<i>Expenditure on Other Grants</i>		1 643	–	203	1 200	515	515	–	–	–
Total operating expenditure of Transfers and Grants		3 582	8 828	168 943	192 586	254 035	254 035	188 094	193 927	202 569
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	4 000	4 000	5 000
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant										
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	4 000	4 000	5 000
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant										
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure										
Capacity Building										
Other grant providers:		–	–	–	–	6 105	6 105	7 200	–	–
<i>Expenditure on Other Grants</i>		–	–	–	–	6 105	6 105	7 200	–	–
Total capital expenditure of Transfers and Grants		–	–	–	–	6 105	6 105	11 200	4 000	5 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		3 582	8 828	168 943	192 586	260 140	260 140	199 294	197 927	207 569

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

[illegible]

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash Transfers to other municipalities											
<i>DISTRICT MUNICIPALITIES</i>	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS</i>	2	-	-	-	-	-	-	-	-	-	-
<i>MUNICIPAL ENTITIES</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>DEPARTMENTAL AGENCIES AND ACCOUNTS</i>	3	-	-	-	-	-	-	-	-	-	-
<i>PROVINCIAL GOVERNMENT</i>		-	-	-	-	-	-	-	-	-	-
<i>HIGHER EDUCATIONAL INSTITUTIONS</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>NON-PROFIT INSTITUTIONS</i>		978	2 803	1 657	1 920	6 919	6 919	-	1 112	1 114	1 117
<i>PUBLIC CORPORATIONS</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		978	2 803	1 657	1 920	6 919	6 919	-	1 112	1 114	1 117
Cash Transfers to Groups of Individuals											
<i>HOUSEHOLDS</i>		469	-	-	-	-	-	-	213	223	233
<i>PRIVATE ENTERPRISES</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		469	-	-	-	-	-	-	213	223	233
TOTAL CASH TRANSFERS AND GRANTS	6	1 447	2 803	1 657	1 920	6 919	6 919	-	1 325	1 337	1 349
Non-Cash Transfers to other municipalities											
<i>DISTRICT MUNICIPALITIES</i>	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS</i>	2	-	-	-	-	-	-	-	-	-	-
<i>MUNICIPAL ENTITIES</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>DEPARTMENTAL AGENCIES AND ACCOUNTS</i>	3	-	-	-	-	-	-	-	-	-	-
<i>PROVINCIAL GOVERNMENT</i>		-	-	-	-	-	-	-	-	-	-
<i>HIGHER EDUCATIONAL INSTITUTIONS</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>NON-PROFIT INSTITUTIONS</i>	4	-	-	-	-	-	-	-	-	-	-
<i>PUBLIC CORPORATIONS</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>HOUSEHOLDS</i>	5	609	396	395	455	498	498	-	510	510	510
<i>PRIVATE ENTERPRISES</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		609	396	395	455	498	498	-	510	510	510
TOTAL NON-CASH TRANSFERS AND GRANTS		609	396	395	455	498	498	-	510	510	510
TOTAL TRANSFERS AND GRANTS	6	2 056	3 199	2 052	2 375	7 416	7 416	-	1 835	1 847	1 859

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

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8 304	10 028	7 283	11 298	11 866	11 866	12 459	13 082	13 736
Pension and UIF Contributions		393	54	643	242	9	9	10	10	11
Medical Aid Contributions		104	49	–	78	49	49	54	57	60
Motor Vehicle Allowance		–	390	1 484	197	–	–	–	–	–
Cellphone Allowance		1 019	735	1 033	515	19	19	20	21	22
Housing Allowances		188	–	499	451	–	–	–	–	–
Other benefits and allowances		1 045	209	269	579	–	–	–	–	–
Sub Total - Councillors		11 053	11 467	11 210	13 360	11 943	11 943	12 542	13 169	13 828
% increase	4		3,7%	(2,2%)	19,2%	(10,6%)	–	5,0%	5,0%	5,0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		54 780	58 230	5 151	4 587	5 778	5 778	6 119	6 486	6 875
Pension and UIF Contributions		12 280	9 663	16	3 984	1 122	1 122	1 178	1 249	1 324
Medical Aid Contributions		7 493	7 673	53	113	57	57	63	67	71
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		4 838	4 614	37	1 007	–	–	606	642	681
Motor Vehicle Allowance		5 308	2 169	678	840	498	498	527	559	593
Cellphone Allowance	3	173	153	108	148	108	108	114	121	129
Housing Allowances	3	348	–	–	–	–	–	–	–	–
Other benefits and allowances	3	146	11	149	12	–	–	–	–	–
Payments in lieu of leave		205	–	–	–	–	–	–	–	–
Long service awards		–	–	977	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		85 572	82 513	7 169	10 692	7 564	7 564	8 608	9 125	9 672
% increase	4		(3,6%)	(91,3%)	49,1%	(29,3%)	–	13,8%	6,0%	6,0%
Other Municipal Staff										
Basic Salaries and Wages		81 732	86 805	150 660	160 096	191 418	191 418	172 635	179 342	189 592
Pension and UIF Contributions		15 113	17 298	26 654	24 941	28 850	28 850	29 522	31 057	32 856
Medical Aid Contributions		10 717	11 600	27 370	21 819	24 294	24 294	26 646	28 684	30 888
Overtime		6 033	4 853	5 560	5 717	6 322	6 322	6 693	7 052	7 461
Performance Bonus		942	123	6 465	4 122	11 796	11 796	12 374	13 088	13 846
Motor Vehicle Allowance	3	1 488	6 520	9 903	3 104	9 978	9 978	10 498	11 114	11 776
Cellphone Allowance	3	75	89	130	137	154	154	124	131	139
Housing Allowances	3	2 124	2 641	3 035	9 336	2 937	2 937	3 137	3 309	3 501
Other benefits and allowances	3	6 701	13 644	16 836	13 712	8 706	8 706	10 444	10 858	11 500
Payments in lieu of leave		5 120	3 568	2 972	1 066	3 042	3 042	1 213	1 683	1 499
Long service awards		–	–	678	90	–	–	80	198	139
Post-retirement benefit obligations	6	6 388	(18 585)	(494)	6 086	6 086	6 086	6 694	7 096	7 522
Sub Total - Other Municipal Staff		136 434	128 556	249 770	250 226	293 583	293 583	280 061	293 610	310 718
% increase	4		(5,8%)	94,3%	0,2%	17,3%	–	(4,6%)	4,8%	5,8%
Total Parent Municipality		233 059	222 535	268 149	274 277	313 090	313 090	301 212	315 904	334 218

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		837 597		3 700			841 297
Chief Whip			438 066		1 850			439 916
Executive Mayor			1 046 997		3 700			1 050 697
Deputy Executive Mayor			467 271		3 700			470 971
Executive Committee			5 496 729		25 900			5 522 629
Total for all other councillors			4 172 434		44 400			4 216 834
Total Councillors	8	-	12 459 094	-	83 250			12 542 344
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 662 320	166 065		117 064		1 945 449
Chief Finance Officer			839 103	213 068	140 786	95 037		1 287 994
Executive Manager: Corporate Services		1	1 026 916	204 092		93 180		1 324 188
Executive Manager: Community Services		2	891 380	241 614	87 157	98 470		1 318 621
Executive Manager: Planning and Development		3	808 148	226 149	167 929	107 037		1 309 263
Executive Manager: Roads Services		4	891 269	190 268	245 862	95 116		1 422 515
		5						-
		6						-
List of each official with packages >= senior manager								
		21						-
		22						-
		23						-
		24						-
		25						-
		26						-
		27						-
		28						-
		29						-
		30						-
		31						-
		32						-
		33						-
		34						-
		35						-
		36						-
		37						-
		38						-
		39						-
		40						-
Total Senior Managers of the Municipality	8,10	820	6 119 136	1 241 256	641 734	605 904		8 608 030
A Heading for Each Entity	6,7							
List each member of board by designation								
		1						-
		2						-
		3						-
		4						-
		5						-
		6						-
		7						-
		8						-
		9						-
		10						-
		11						-
		12						-
		13						-
		14						-
		15						-
		16						-
Total for municipal entities	8,10	136	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	956	18 578 230	1 241 256	724 984	605 904		21 150 374

DC4 Garden Route - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4		34			34			34	
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	5	5	1	5	5	1	5	5	1
Other Managers	7	29	25	1	29	25	1	29	25	1
Professionals		73	45	–	73	45	–	73	45	–
Finance		20	19		20	19		20	19	
Spatial/town planning										
Information Technology										
Roads		9	4		9	4		9	4	
Electricity										
Water										
Sanitation										
Refuse										
Other		44	22		44	22		44	22	
Technicians		125	102	–	125	102	–	125	102	–
Finance		9	8		9	8		9	8	
Spatial/town planning										
Information Technology										
Roads		43	35		43	35		43	35	
Electricity										
Water										
Sanitation										
Refuse										
Other		73	59		73	59		73	59	
Clerks (Clerical and administrative)		58	49		58	49		58	49	
Service and sales workers		68	62		68	62		68	62	
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		58	53		58	53		58	53	
Elementary Occupations		234	227		234	227		234	227	
TOTAL PERSONNEL NUMBERS	9	650	602	2	650	602	2	650	602	2
% increase					–	–	–	–	–	–
Total municipal employees headcount	6, 10	650	568							
Finance personnel headcount	8, 10	46	43							
Human Resources personnel headcount	8, 10	21	16							

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue By Source																
Property rates		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - refuse revenue		931	931	931	931	931	931	931	931	931	931	931	931	11 168	49 677	54 266
Rental of facilities and equipment		203	200	204	203	(613)	204	1 077	209	224	212	157	190	2 469	2 617	2 774
Interest earned - external investments		21	301	211	318	692	68	1 394	766	206	457	391	4 185	9 010	9 551	10 124
Interest earned - outstanding debtors		258	268	265	266	228	264	272	276	283	269	265	266	3 180	3 371	3 573
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits		(3)	9	—	25	33	12	—	29	17	4	(10)	10	125	133	141
Agency services		9 302	1 322	15 425	10 618	22 581	12 460	1 322	17 532	35 285	—	33 314	30 127	189 287	203 372	212 745
Transfers and subsidies		81 885	5 110	5 316	3 500	3 500	59 315	3 500	5 010	46 024	8 500	3 500	3 500	228 660	189 756	194 790
Other revenue		721	932	850	1 001	1 173	3 339	4 829	2 282	1 853	1 373	1 345	3 012	22 711	27 653	29 379
Gains		212	212	212	212	212	212	212	212	212	212	212	212	2 540	2 692	2 854
Total Revenue (excluding capital transfers and contributions)		93 529	9 284	23 414	17 073	28 736	76 804	13 536	27 246	85 035	11 959	40 105	42 431	469 150	488 822	510 645
Expenditure By Type																
Employee related costs		24 056	24 056	24 056	24 056	24 056	24 056	24 056	24 056	24 056	24 056	24 056	24 056	288 669	302 735	320 390
Remuneration of councillors		1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	12 542	13 169	13 828
Debt impairment		130	130	130	130	130	130	130	130	130	130	130	130	1 560	239	250
Depreciation & asset impairment		416	416	416	416	416	416	416	416	416	416	416	416	4 986	5 101	5 330
Finance charges		6	6	6	6	6	6	6	6	6	6	6	6	73	77	80
Bulk purchases - electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Inventory consumed		1 273	2 004	3 083	2 433	3 048	3 084	2 159	5 081	14 105	2 005	4 708	8 030	51 011	50 803	52 232
Contracted services		5 246	7 957	5 891	5 245	8 091	7 218	4 593	5 603	7 431	5 694	4 607	11 600	79 177	81 710	87 539
Transfers and subsidies		237	47	64	247	77	185	47	(90)	425	0	305	291	1 835	1 847	1 859
Other expenditure		1 230	1 225	2 798	2 603	3 903	2 556	4 475	5 455	6 290	5 025	3 934	7 877	47 370	50 915	53 067
Losses		6	6	6	6	6	6	6	6	6	6	6	6	73	76	79
Total Expenditure		33 645	36 891	37 496	36 186	40 778	38 702	36 932	41 708	53 909	38 382	39 213	53 456	487 297	506 670	534 654
Surplus/(Deficit)		59 883	(27 606)	(14 082)	(19 113)	(12 042)	38 103	(23 397)	(14 463)	31 126	(26 423)	892	(11 025)	(18 147)	(17 848)	(24 009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	5 000
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)		600	600	600	600	600	600	600	600	600	600	600	600	7 200	6 900	15 200
Surplus/(Deficit) after capital transfers & contributions		60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue by Vote																
Vote 1 - Office of the Municipal Manager		85 419	9 015	8 857	7 162	6 734	64 768	9 551	9 454	50 095	11 705	8 659	13 122	284 542	252 708	269 862
Vote 2 - Office of the Municipal Manager (cont)														-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services (cont)														-	-	-
Vote 5 - Corporate Services		-	-	-	-	30	-	-	958	-	(414)	-	(0)	574	608	645
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		26	24	31	37	32	26	53	43	41	31	36	35	414	439	465
Vote 8 - Community Services (cont)		1 020	1 032	1 023	1 047	1 056	1 035	1 023	1 051	1 039	1 027	1 013	1 033	12 400	54 503	59 381
Vote 9 - Planning and Economic Development														-	-	-
Vote 10 - Planning and Economic Development (cont)		17	17	135	215	277	339	611	176	314	260	420	236	3 015	3 196	3 388
Vote 11 - Planning and Economic Development(cont2)		-	-	68	96	152	299	3 095	152	377	143	281	83	4 746	5 031	5 333
Vote 12 - Roads		7 980	130	14 233	9 449	21 389	11 271	137	16 343	34 101	140	30 630	28 856	174 659	183 237	191 771
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -														-	-	-
Vote 15 -														-	-	-
Total Revenue by Vote		94 462	10 218	24 347	18 006	29 670	77 738	14 469	28 179	85 968	12 892	41 038	43 364	480 350	499 722	530 845
Expenditure by Vote to be appropriated																
Vote 1 - Office of the Municipal Manager		4 184	4 420	3 910	3 919	4 771	3 913	5 384	5 242	4 560	5 688	4 268	6 365	56 625	58 168	61 229
Vote 2 - Office of the Municipal Manager (cont)		480	483	482	512	499	497	654	547	512	482	504	555	6 208	6 604	6 989
Vote 3 - Financial Services		1 588	1 855	1 884	1 755	2 179	1 826	1 141	1 421	1 565	1 622	1 476	1 962	20 275	21 380	22 550
Vote 4 - Financial Services (cont)		476	481	485	482	494	479	538	485	539	484	477	481	5 902	6 253	6 625
Vote 5 - Corporate Services		4 592	4 404	4 489	4 477	4 536	4 455	4 427	4 141	4 522	4 420	5 239	5 123	54 827	17 987	18 971
Vote 6 - Corporate Services (cont)		2 052	3 065	2 185	2 032	2 265	2 044	2 172	2 057	2 049	2 283	1 847	2 320	26 371	27 579	29 120
Vote 7 - Community Services		3 972	4 286	4 193	4 289	4 282	4 198	4 214	4 239	4 269	4 635	4 404	4 596	51 577	54 597	57 819
Vote 8 - Community Services (cont)		3 626	3 716	3 902	3 419	3 543	3 362	3 447	3 487	3 661	3 848	3 618	6 030	45 657	87 222	92 886
Vote 9 - Planning and Economic Development		1 295	1 888	1 528	1 595	1 389	1 458	1 355	867	1 792	1 387	1 514	1 897	17 965	18 676	19 384
Vote 10 - Planning and Economic Development (cont)		1 536	1 518	1 642	2 033	1 766	1 922	1 720	1 819	1 909	1 708	1 783	1 855	21 210	18 742	19 839
Vote 11 - Planning and Economic Development(cont2)		235	255	241	241	257	311	315	377	280	264	323	380	3 478	3 673	3 882
Vote 12 - Roads		6 263	6 978	8 213	7 137	9 830	8 737	7 043	8 827	12 467	7 569	6 986	11 016	101 065	107 131	113 709
Vote 13 - Roads (cont)		3 347	3 543	4 341	4 295	4 968	5 499	4 522	8 198	15 784	3 993	6 773	10 875	76 138	78 660	81 652
Vote 14 -														-	-	-
Vote 15 -														-	-	-
Total Expenditure by Vote		33 645	36 891	37 496	36 186	40 778	38 702	36 932	41 708	53 909	38 382	39 213	53 456	487 297	506 670	534 654
Surplus/(Deficit) before assoc.		60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue - Functional																
Governance and administration		85 419	9 015	8 857	7 162	6 764	64 768	9 551	10 413	50 095	11 291	8 659	13 122	285 116	253 317	270 507
Executive and council		85 419	9 015	8 857	7 162	6 734	64 768	9 551	9 454	50 095	11 705	8 659	13 122	284 542	252 708	269 862
Finance and administration		–	–	–	–	30	–	–	958	–	(414)	–	(0)	574	608	645
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		43	40	234	348	461	664	3 758	372	732	433	736	354	8 175	8 666	9 186
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		17	17	203	311	429	638	3 706	328	692	402	701	319	7 761	8 227	8 721
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		26	24	31	37	32	26	53	43	41	31	36	35	414	439	465
Economic and environmental services		7 977	139	14 233	9 473	21 422	11 283	137	16 372	34 118	145	30 620	28 865	174 784	183 369	191 912
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		7 980	130	14 233	9 449	21 389	11 271	137	16 343	34 101	140	30 630	28 856	174 659	183 237	191 771
Environmental protection		(3)	9	–	25	33	12	–	29	17	4	(10)	10	125	133	141
Trading services		1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	12 275	54 370	59 240
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	12 275	54 370	59 240
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		94 462	10 218	24 347	18 006	29 670	77 738	14 469	28 179	85 968	12 892	41 038	43 364	480 350	499 722	530 845
Expenditure - Functional																
Governance and administration		14 339	16 268	14 635	14 271	15 801	14 343	15 366	14 437	14 839	16 014	14 850	18 325	183 489	151 989	160 291
Executive and council		3 728	4 013	3 496	3 505	4 360	3 473	4 964	4 836	4 148	5 214	3 834	5 944	51 514	52 699	55 457
Finance and administration		10 368	12 016	10 900	10 527	11 202	10 636	10 136	9 354	10 436	10 561	10 780	12 139	129 055	96 197	101 559
Internal audit		242	239	239	240	238	235	266	247	255	240	236	243	2 919	3 092	3 276
Community and public safety		6 884	7 253	7 379	7 030	7 210	7 091	7 106	7 345	7 554	7 452	7 540	9 836	89 679	95 870	100 311
Community and social services		623	644	663	638	644	629	638	661	660	785	651	681	7 917	8 408	8 878
Sport and recreation		913	900	991	1 039	1 111	1 180	1 167	1 305	1 312	911	1 215	1 344	13 387	14 130	14 889
Public safety		2 317	2 406	2 526	2 050	2 182	2 044	2 126	2 136	2 315	2 245	2 281	4 288	28 916	31 555	32 292
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		3 031	3 303	3 199	3 304	3 274	3 238	3 174	3 243	3 266	3 512	3 394	3 523	39 460	41 777	44 252
Economic and environmental services		11 175	12 116	14 166	13 412	16 459	16 008	13 191	18 651	29 864	13 363	15 397	23 602	197 403	203 198	213 553
Planning and development		1 274	1 290	1 309	1 652	1 328	1 471	1 284	1 307	1 294	1 478	1 308	1 308	16 302	13 284	13 832
Road transport		9 610	10 521	12 554	11 432	14 797	14 236	11 565	17 025	28 251	11 562	13 759	21 891	177 203	185 791	195 360
Environmental protection		291	305	303	328	334	302	342	319	320	323	330	403	3 898	4 122	4 362
Trading services		1 098	1 098	1 161	1 135	1 149	1 107	1 110	1 119	1 116	1 370	1 121	1 465	14 051	52 819	57 579
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1 098	1 098	1 161	1 135	1 149	1 107	1 110	1 119	1 116	1 370	1 121	1 465	14 051	52 819	57 579
Other		149	156	154	338	158	152	159	156	536	183	305	227	2 676	2 796	2 919
Total Expenditure - Functional		33 645	36 891	37 496	36 186	40 778	38 702	36 932	41 708	53 909	38 382	39 213	53 456	487 297	506 670	534 654
Surplus/(Deficit) before assoc.		60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	60 817	(26 673)	(13 149)	(18 180)	(11 108)	39 036	(22 463)	(13 529)	32 059	(25 490)	1 826	(10 092)	(6 947)	(6 948)	(3 809)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	30	30	30	30
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 4 - Financial Services (cont)													–	–	–	–
Vote 5 - Corporate Services		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 6 - Corporate Services (cont)		21	21	21	21	21	21	21	21	21	21	21	21	250	250	250
Vote 7 - Community Services		86	86	86	86	86	86	86	86	86	86	86	(914)	30	30	30
Vote 8 - Community Services (cont)		(3 282)	(307 373)	(307 373)	(307 373)	(307 373)	1 340 081	13	13	13	13	13	13	107 382	154 001	150
Vote 9 - Planning and Economic Development		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 10 - Planning and Economic Development (cont)		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	5 000
Vote 11 - Planning and Economic Development(cont2)													–	–	–	–
Vote 12 - Roads		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Roads (cont)													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	(2 835)	(306 925)	(306 925)	(306 925)	(306 925)	1 340 529	460	460	460	460	460	(510)	111 782	158 401	5 550
Single-year expenditure to be appropriated																
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager (cont)													–	–	–	–
Vote 3 - Financial Services													–	–	–	–
Vote 4 - Financial Services (cont)													–	–	–	–
Vote 5 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		5 140	(699)	(699)	(699)	(699)	(699)	–	–	–	(927)	–	6 140	6 860	–	–
Vote 8 - Community Services (cont)													–	–	–	–
Vote 9 - Planning and Economic Development		600	600	600	600	600	600	600	600	600	600	600	600	7 200	–	5 000
Vote 10 - Planning and Economic Development (cont)		67	67	67	67	67	67	67	67	67	67	67	67	800	–	–
Vote 11 - Planning and Economic Development(cont2)													–	–	–	–
Vote 12 - Roads													–	–	–	–
Vote 13 - Roads (cont)													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	5 807	(32)	(32)	(32)	(32)	(32)	667	667	667	(260)	667	6 807	14 860	–	5 000
Total Capital Expenditure	2	2 972	(306 958)	(306 958)	(306 958)	(306 958)	1 340 497	1 127	1 127	1 127	200	1 127	6 297	126 642	158 401	10 550

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Governance and administration		5 771	(68)	(68)	(68)	(68)	(68)	631	631	631	(296)	631	5 801	13 460	400	5 400
Executive and council		–	–	–	–	–	–	–	–	–	–	–	30	30	30	30
Finance and administration		5 771	(68)	(68)	(68)	(68)	(68)	631	631	631	(296)	631	5 771	13 430	370	5 370
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		96	96	96	96	96	96	96	96	96	96	96	96	1 150	150	150
Community and social services		83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	150	150	150
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		400	400	400	400	400	400	400	400	400	400	400	400	4 800	4 000	5 000
Planning and development		400	400	400	400	400	400	400	400	400	400	400	400	4 800	4 000	5 000
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		(3 295)	(307 385)	(307 385)	(307 385)	(307 385)	1 340 069	–	–	–	–	–	–	107 232	153 851	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		(3 295)	(307 385)	(307 385)	(307 385)	(307 385)	1 340 069	–	–	–	–	–	–	107 232	153 851	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	2 972	(306 958)	(306 958)	(306 958)	(306 958)	1 340 497	1 127	1 127	1 127	200	1 127	6 297	126 642	158 401	10 550
Funded by:																
National Government		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	5 000
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		600	600	600	600	600	600	600	600	600	600	600	600	7 200	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		933	933	933	933	933	933	933	933	933	933	933	933	11 200	4 000	5 000
Borrowing		(3 295)	(307 385)	(307 385)	(307 385)	(307 385)	1 340 069	–	–	–	–	–	–	107 232	153 851	–
Internally generated funds		5 334	(505)	(505)	(505)	(505)	(505)	193	193	193	(733)	193	5 364	8 210	550	5 550
Total Capital Funding		2 972	(306 958)	(306 958)	(306 958)	(306 958)	1 340 497	1 127	1 127	1 127	200	1 127	6 297	126 642	158 401	10 550

DC4 Garden Route - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1		
Property rates												-			
Service charges - electricity revenue												-			
Service charges - water revenue												-			
Service charges - sanitation revenue												-			
Service charges - refuse revenue	931	931	931	931	931	931	931	931	931	931	931	931	11 168	49 677	54 266
Rental of facilities and equipment	1 608	740	653	629	569	803	572	693	631	631	(118)	742	8 153	8 642	9 161
Interest earned - external investments	1 394	766	206	457	391	4 185	21	301	211	318	692	68	9 010	9 551	10 124
Interest earned - outstanding debtors												-			
Dividends received												-			
Fines, penalties and forfeits												-			
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 322	1 322	1 322	-	2 825	1 412	1 322	1 322	1 322	1 322	1 322	1 322	16 132	21 790	22 794
Transfers and Subsidies - Operational	83	17 804	76 571	5 083	30 573	28 797	86 448	1 693	16 003	9 380	21 343	67 036	360 815	371 338	384 741
Other revenue	7 828	5 282	4 748	4 088	4 599	4 700	3 952	3 972	4 104	4 271	4 385	5 035	56 964	20 502	21 798
Cash Receipts by Source	13 166	26 844	84 430	11 188	39 887	40 828	93 246	8 912	23 202	16 852	28 553	75 134	462 242	481 500	502 883
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	5 000
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	-	-	-	-	17 843	12 758	12 758	12 758	12 758	12 758	12 801	12 801	107 232	153 851	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	13 499	27 177	84 763	11 521	58 064	53 919	106 337	22 002	36 293	29 943	41 687	88 269	573 474	639 351	507 883
Cash Payments by Type															
Employee related costs	25 003	25 003	25 003	25 003	25 003	25 003	25 003	25 003	25 003	25 003	25 003	25 003	300 036	314 658	332 897
Remuneration of councillors												-			
Finance charges	6	6	6	6	6	6	6	6	6	6	6	6	73	77	80
Bulk purchases - electricity												-			
Acquisitions - water & other inventory	2 159	5 081	14 105	2 005	4 708	8 030	1 273	2 004	3 083	2 433	3 048	3 084	51 011	50 803	52 232
Contracted services	4 593	5 603	7 431	5 694	4 607	11 600	5 246	7 957	5 891	5 245	8 091	7 218	79 177	81 710	87 539
Transfers and grants - other municipalities												-			
Transfers and grants - other	4	30	382	(14)	156	177	4	4	4	204	17	142	1 112	1 114	1 117
Other expenditure	4 475	5 455	6 290	5 025	3 934	7 877	1 230	1 224	2 798	2 603	3 903	2 557	47 370	50 915	53 067
Cash Payments by Type	36 240	41 178	53 217	37 718	38 413	52 692	32 763	36 199	36 786	35 494	40 069	38 010	478 779	499 276	526 931
Other Cash Flows/Payments by Type															
Capital assets	2 972	(306 958)	(306 958)	(306 958)	(306 958)	1 340 497	1 127	1 127	1 127	200	1 127	6 297	126 642	158 401	10 550
Repayment of borrowing												-			
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	39 212	(265 779)	(253 741)	(269 239)	(268 544)	1 393 189	33 889	37 325	37 913	35 694	41 195	44 307	605 421	657 677	537 481
NET INCREASE/(DECREASE) IN CASH HELD	(25 713)	292 957	338 504	280 760	326 608	(1 339 270)	72 447	(15 323)	(1 620)	(5 751)	492	43 961	(31 947)	(18 326)	(29 598)
Cash/cash equivalents at the month/year begin:	263 042	237 329	530 286	868 790	1 149 551	1 476 159	136 889	209 336	194 014	192 393	186 642	187 134	263 042	231 095	212 769
Cash/cash equivalents at the month/year end:	237 329	530 286	868 790	1 149 551	1 476 159	136 889	209 336	194 014	192 393	186 642	187 134	231 095	231 095	212 769	183 171

DC4 Garden Route - NOT REQUIRED - municipality does not have entities

[illegible]

DC4 Garden Route - Supporting Table SA32 List of external mechanisms

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

DC4 Garden Route - Supporting Table SA33 Contracts having future budgetary implications

[illegible]

DC4 Garden Route - Supporting Table SA34a Capital expenditure on new assets by asset class

[illegible]

DC4 Garden Route - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	628	-	-	-	-	-	-
Operational Buildings		-	-	628	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares		-	-	628	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		522	-	55	-	-	-	-	-	-
Computer Equipment		522	-	55	-	-	-	-	-	-
Furniture and Office Equipment		6 427	3 457	2 892	6 176	3 926	3 926	1 400	400	400
Furniture and Office Equipment		6 427	3 457	2 892	6 176	3 926	3 926	1 400	400	400
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	(2 292)	-	-	-	-	-	-
Transport Assets		-	-	(2 292)	-	-	-	-	-	-
Land		-	-	(191)	-	-	-	-	-	-
Land		-	-	(191)	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	6 949	3 457	1 092	66 176	7 952	7 952	109 832	154 251	400

DC4 Garden Route - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

[illegible]

DC4 Garden Route - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Community Assets		–	(3 549)	4 210	9 130	3 647	3 647	15 010	4 150	10 150
Community Facilities		–	(3 549)	1 710	9 130	3 647	3 647	15 010	4 150	10 150
Halls										
Centres		–	(3 549)	1 710	2 130	2 507	2 507	15 010	4 150	10 150
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	–	–	7 000	1 140	1 140	–	–	–
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		–	–	2 500	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities		–	–	2 500	–	–	–	–	–	–
Capital Spares										
Heritage assets		–	(2 255)	–	–	–	–	1 000	–	–
Monuments										
Historic Buildings		–	(2 255)	–	–	–	–	1 000	–	–
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	2 347	3 064	866	7 678	7 678	–	–	–
Operational Buildings		–	2 347	3 064	866	7 678	7 678	–	–	–
Municipal Offices		–	2 347	3 064	866	7 678	7 678	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	(0)	–	–	–	–	–	–
Computer Equipment		–	–	(0)	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing	1	–	(3 457)	7 274	9 996	11 325	11 325	16 010	4 150	10 150
Renewal of Existing Assets as % of total capex		0,0%	26594684,6%	86,9%	13,1%	58,8%	58,8%	12,6%	2,6%	96,2%
Renewal of Existing Assets as % of deprecn"		0,0%	-71,3%	174,4%	206,0%	233,4%	233,4%	321,1%	81,4%	190,4%

DC4 Garden Route - Supporting Table SA34c Repairs and maintenance expenditure by asset class

[illegible]

DC4 Garden Route - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Community Assets		–	944	498	441	830	830	658	687	718
Community Facilities		–	23	59	75	75	75	78	81	85
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	23	59	75	75	75	78	81	85
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		–	921	439	366	755	755	580	606	633
Indoor Facilities		–	539	230	217	499	499	314	328	343
Outdoor Facilities		–	382	210	148	255	255	266	277	290
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	1 037	1 325	930	1 125	1 125	1 086	1 134	1 185
Operational Buildings		–	1 037	1 325	930	1 125	1 125	1 086	1 134	1 185
Municipal Offices		–	986	1 286	900	1 095	1 095	1 056	1 102	1 152
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories		–	41	36	28	28	28	29	31	32
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares		–	10	3	2	2	2	2	2	2
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	3 988	33	25	33	33	26	27	28
Computer Equipment		–	3 988	33	25	33	33	26	27	28
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	72	199	250	287	287	280	292	305
Machinery and Equipment		–	72	199	250	287	287	280	292	305
Transport Assets		–	479	702	459	503	503	477	498	520
Transport Assets		–	479	702	459	503	503	477	498	520
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	–	6 897	3 152	2 573	3 461	3 461	3 239	3 381	3 534
R&M as a % of PPE		0,0%	4,3%	1,9%	1,1%	1,8%	1,8%	0,0%	1,1%	0,8%
R&M as % Operating Expenditure		0,0%	1,9%	0,8%	0,6%	0,7%	0,7%	0,0%	0,7%	0,7%

DC4 Garden Route - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4	4	4	-	-	-	-	-	-
Roads Infrastructure		4	4	4	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		4	4	4	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

DC4 Garden Route - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Community Assets		63	—	99	74	74	74	77	81	84
Community Facilities		63	—	99	74	74	74	77	81	84
Halls		63	—	—	74	74	74	77	81	84
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		—	—	99	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		112	112	122	—	—	—	—	—	—
Revenue Generating		112	112	122	—	—	—	—	—	—
Improved Property		112	112	122	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		0	—	816	—	—	—	—	—	—
Operational Buildings		0	—	816	—	—	—	—	—	—
Municipal Offices		0	—	816	—	—	—	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		242	18	54	881	881	881	916	851	890
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		242	18	54	881	881	881	916	851	890
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		242	18	54	881	881	881	916	851	890
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		933	1 449	1 314	—	—	—	—	—	—
Computer Equipment		933	1 449	1 314	—	—	—	—	—	—
Furniture and Office Equipment		1 874	1 840	823	3 892	2 692	2 692	2 740	2 861	2 990
Furniture and Office Equipment		1 874	1 840	823	3 892	2 692	2 692	2 740	2 861	2 990
Machinery and Equipment		319	742	302	—	1 200	1 200	1 248	1 303	1 362
Machinery and Equipment		319	742	302	—	1 200	1 200	1 248	1 303	1 362
Transport Assets		476	686	638	4	4	4	4	5	5
Transport Assets		476	686	638	4	4	4	4	5	5
Land		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Depreciation	1	4 024	4 852	4 171	4 852	4 852	4 852	4 986	5 101	5 330

DC4 Garden Route - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

[illegible]

DC4 Garden Route - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	800	-	-
Revenue Generating		-	-	-	-	-	-	800	-	-
Improved Property		-	-	-	-	-	-	800	-	-
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing a	1	-	-	-	-	-	-	800	-	-
Upgrading of Existing Assets as % of total capex		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,6%	0,0%	0,0%
Upgrading of Existing Assets as % of deprecn"		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	16,0%	0,0%	0,0%

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

Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Office of the Municipal Manager		30	30	30				
Vote 2 - Office of the Municipal Manager (cont)		-	-	-				
Vote 3 - Financial Services		30	30	30				
Vote 4 - Financial Services (cont)		-	-	-				
Vote 5 - Corporate Services		30	30	30				
Vote 6 - Corporate Services (cont)		250	250	250				
Vote 7 - Community Services		6 890	30	30				
Vote 8 - Community Services (cont)		107 382	154 001	150				
Vote 9 - Planning and Economic Development		7 230	30	5 030				
Vote 10 - Planning and Economic Development (cont)		4 800	4 000	5 000				
Vote 11 - Planning and Economic Development(cont2)		-	-	-				
Vote 12 - Roads		-	-	-				
Vote 13 - Roads (cont)		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		126 642	158 401	10 550	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Office of the Municipal Manager								
Vote 2 - Office of the Municipal Manager (cont)								
Vote 3 - Financial Services								
Vote 4 - Financial Services (cont)								
Vote 5 - Corporate Services								
Vote 6 - Corporate Services (cont)								
Vote 7 - Community Services								
Vote 8 - Community Services (cont)								
Vote 9 - Planning and Economic Development								
Vote 10 - Planning and Economic Development (cont)								
Vote 11 - Planning and Economic Development(cont2)								
Vote 12 - Roads								
Vote 13 - Roads (cont)								
Vote 14 -								
Vote 15 -								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		126 642	158 401	10 550	-	-	-	-

DC4 Garden Route - Supporting Table SA36 Detailed capital budget

R thousand						2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Function	Project Description	Type	Asset Class					
Parent municipality: <i>List all capital projects grouped by Function</i>								
Finance	Capital Community	Existing	Renewal	1 710	2 507	15 010	4 150	10 150
Project Management Unit	Fresh Market	Existing	Upgrading	–	–	800	–	–
Property Services	Capital Project 03 Buildings	Existing	Renewal	–	–	1 000	–	–
Public Transport	Capital Project	New	Furniture and Office Equipment	–	3 896	1 400	400	400
Solid Waste Disposal (Landfill Sites)	Landfill Site: PPE	New	Solid Waste Infrastructure	–	4 025	108 432	153 851	–

DC4 Garden Route - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

DC4 Garden Route - Supporting Table SA38 Consolidated detailed operational projects

R thousand		Prior year outcomes		2022/23 Medium Term Revenue & Expenditure		
		Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Framework		
Function	Project Description			Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:						
List all operational projects grouped by Function						
Corporate Wide Strategic Planning	Film Office	150	200	200	200	200
Corporate Wide Strategic Planning	SME Support Programme	918	599	350	350	350
Corporate Wide Strategic Planning	LED/SCEP Forum	4	20	10	11	11
Disaster Management	Social assistance	93	10	10	11	11
Economic Development/Planning	EPWP Project	–	135	16	–	–
Finance	Maintenance of office buildings	81	270	281	293	306
Finance	Maintenance at Calitzdorp Spa	57	25	26	27	28
Finance	Maintenance at Victoria Bay	–	17	18	19	20
Finance	Maintenance of office buildings	17	60	62	65	68
Finance	Maintenance at Calitzdorp Spa	49	85	88	92	96
Finance	Maintenance at De Hoek Resort	46	70	73	76	79
Finance	Fire Fighting Services: Pumps and Plant - Service	59	75	78	81	85
Finance	Fire Fighting Services: Service/Scheduled Maintenance	198	100	104	109	113
Finance	Maintenance of equipment and calibration	3	2	2	2	2
Finance	General Maintenance	82	65	68	71	74
Finance	Maintenance at Calitzdorp Spa	49	93	96	101	105
Finance	Maintenance at De Hoek Resort	107	312	119	125	130
Finance	Maintenance at Calitzdorp Spa	83	133	138	144	151
Finance	Maintenance at De Hoek Resort	94	70	73	76	79
Finance	Maintenance at Swartvlei	25	43	44	46	48
Finance	Maintenance at Victoria Bay	8	10	10	11	11
Finance	Maintenance of radio equipment	100	207	197	205	214
Finance	Fire Fighting Services: Repairs - Unplanned	480	304	312	326	340
Finance	Training	1 295	1 226	773	807	844
Finance	MMC	445	765	500	522	545
Finance	Awareness Campaign: Home Composting Pilot Project	28	30	31	33	34
Finance	Municipal Newsletters	28	45	47	49	51
Finance	External Bursaries	171	205	213	223	233
Finance	Human Settlement Unit	1 069	6 489	5 000	5 000	5 000
Finance	Professional consultancy	21	4	5	5	5
Finance	GREF database maintenance and development	168	100	105	109	113
Finance	EPWP Grant	5 112	3 326	2 424	–	–
Finance	Christmas Hampers	164	171	190	190	190
Finance	Women in Business	20	20	50	50	50
Finance	MHS: Admin section	2 420	2 603	2 753	2 911	3 097
Finance	MHS: Klein Karoo section	6 880	7 979	8 441	8 943	9 474
Finance	MHS: Langeberg section	8 911	8 986	9 544	10 114	10 719
Finance	EAP section	75	85	68	71	74
Finance	HR Manager	7 990	10 232	10 865	11 516	12 208
Finance	TASK section	8	97	97	103	107
Finance	Labour Relations section	21	305	66	69	73
Finance	SCEP	87	120	120	120	120
Finance	OHS section	32	103	101	106	111
Finance	Performance Management section (running costs)	931	1 389	1 471	1 595	1 651
Finance	IDP Rep Forum	87	175	100	104	109
Finance	Barnowl Risk System	1 594	988	145	151	158
Finance	FMG Grant	8	680	665	637	638
Finance	Public Transport	2 237	4 136	2 594	2 604	3 639
Finance	ROADS WORKSHOP OPERATIONAL COST 1	10 265	9 497	10 073	10 497	11 183
Finance	ONSTRUCTION - CORRECTIVE MAINTENANCE SMALL IN/OUTLET ST	2 478	5 498	4 565	4 780	5 047
Fire Fighting and Protection	Fire Fighting Services: Tyre Replacement (New)	24	99	61	64	66
Fire Fighting and Protection	Default Project	153 497	162 650	177 628	223 173	237 776
Fire Fighting and Protection	Fire Fighting Services	24 869	27 933	28 361	30 975	31 686
Health Services	COVID-19 Project	1 862	53	52	54	56
Health Services	Incentives and awareness	3	5	5	5	6
Health Services	MHS: Lakes Area section	7 472	7 453	7 897	8 364	8 858
Health Services	MHS: George section	7 141	8 761	9 316	9 870	10 458
Health Services	Purchase of samples and analysing	938	1 400	1 467	1 532	1 601
Human Resources	Servicing of all fire equipment (OHS)	99	80	83	87	91
Human Resources	Recruitment and Selection section	98	212	201	210	220
Human Resources	Training and Development section	324	503	38 138	145	151
Human Resources	Basic Conditions of Service section	40	35	36	38	40
Human Resources	Medical Examination	81	110	114	119	125

DC4 Garden Route - Supporting Table SA38 Consolidated detailed operational projects

R thousand		Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Function	Project Description					
Parent municipality:						
List all operational projects grouped by Function						
Information Technology	Servicing of Printers	33	33	26	27	28
Marketing, Customer Relations, Pu	Communication section (running costs)	2 200	2 129	2 256	2 420	2 559
Mayor and Council	LEAVE PAYMENT	341	4	4	5	5
Mayor and Council	Grant in Aid	117	84	190	190	190
Mayor and Council	Donations and Sponsor of Sport Equipment	351	405	100	100	100
Mayor and Council	COVID 19	665	160	161	168	176
Pollution Control	Maintenance of equipment and calibration	36	28	29	31	32
Pollution Control	Awareness raising: GRDM clean fires	81	58	61	63	66
Pollution Control	Air Quality sampling	63	45	47	49	51
Pollution Control	Blue Flag Beach application and operational costs	–	26	27	28	30
Population Development	EPWP Manager section (running costs)	2 333	2 612	1 916	2 053	2 147
Property Services	Maintenance of office buildings	982	680	624	651	681
Property Services	Maintenance of office buildings	222	350	364	380	397
Recreational Facilities	Maintenance at De Hoek Resort	12	13	13	14	15
Recreational Facilities	Maintenance at Swartvlei	9	13	13	14	15
Recreational Facilities	Maintenance at Swartvlei	108	83	87	91	95
Recreational Facilities	Maintenance at Victoria Bay	15	48	50	52	54
Recreational Facilities	Maintenance at Swartvlei	52	75	78	81	85
Recreational Facilities	Maintenance at Victoria Bay	22	20	21	22	23
Risk Management	Risk Management section (running costs)	651	793	841	891	944
Roads	Roads Agency Function	629	908	962	1 008	1 065
Roads	ROADS OPERATIONAL COST 1	22 999	50 605	31 276	33 818	35 331
Roads	ENANCE OUDTSHOORN - PROJECT 1 MAINTENANCE ROADS - PREVI	15 235	24 060	17 794	18 580	19 582
Roads	ROADS - GRADER OUDTSHOORN - PROJECT 1	4 822	7 808	6 343	6 687	6 998
Roads	ENANCE RIVERSDALE - PROJECT 1 MAINTENANCE ROADS - PREVE	9 850	17 485	13 773	14 505	15 212
Roads	ROADS - GRADER RIVERSDALE - PROJECT 1	3 353	5 454	4 068	4 272	4 470
Roads	ENANCE GEORGE - PROJECT 1 MAINTENANCE ROADS - PREVENTA	9 304	15 531	11 912	12 465	13 103
Roads	ROADS - GRADER GEORGE - PROJECT 1	2 850	5 576	5 401	5 670	5 939
Roads	ROADS - REGRAVEL - PROJECT 1 - MAINTENANCE ROADS	19 300	23 435	18 404	19 116	20 125
Roads	ROADS - REGRAVEL - PROJECT 2 - SHORT SECTION	1 340	1 160	957	999	1 044
Roads	ROADS - RESEAL - PROJECT 1 - MAINTENANCE ROADS	13 323	25 515	20 180	17 508	18 479
Roads	STRUCTION (UPGRADE)- PROJECT 1 - CORRECTIVE MAINTENANCE -	25 921	35 266	21 076	24 791	24 898
Solid Waste Removal	Waste minimization strategy	910	600	624	651	681
Tourism	Tourism Marketing	56	510	250	261	273
Tourism	Cater Care Project	316	450	550	550	550
Parent Operational expenditure		390 198	499 473	487 225	506 595	534 575
Entities:						
List all Operational projects grouped by Entity						
Entity A						
Water project A						
Entity B						
Electricity project B						
Entity Operational expenditure		–	–	–	–	–
Total Operational expenditure		390 198	499 473	487 225	506 595	534 575