

BUDGET STEERING COMMITTEE

22 AUGUST 2022

MAYORAL COMMITTEE

23 AUGUST 2022

DISTRICT COUNCIL

24 AUGUST 2022

1. SUBJECT: ROLL-OVER ADJUSTMENT BUDGET 2022/2023 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) / VOORROL VAN FONDSE AANSUIWERINGSBEGROTING 2022/2023 MEDIUM TERMYN EN INKOMSTE EN UITGAWE RAAMWERK (MTIUR) / UGQITHISELO LOLWABIWO-MALI OLU-LUNGISIWEYO LUKA 2022/2023 LWENGENISO YEXESHA ELIFUTSHANE KUNYE NENDLELA YENCITHO(MTREF)

(6/18/7)

16 August 2022

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2. PURPOSE OF THE REPORT

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

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

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

5. RECOMMENDATIONS

That council take the following resolutions:

- (1) That the adjustments budget (unspent grants) of Garden Route District Municipality for the financial year 2022/2023 as set out in the schedules contained in Section 4 be **approved**:

- i. Table B1 Adjustments Budget Summary;

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

(2) Council approves the Adjustment Operating Expenditure Budget of R492,543,133

(3) Council approves the Adjustment Operating Revenue Budget of R485,810,960

(4) Council approves the Adjustment Capital Budget of R126,857,299

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2022/23 financial year be compiled and tabled to the Executive Mayor for approval.

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

AANBEVELINGS

Dat die raad die volgende resolusies aanvaar:

- (1) *Dat die Aangepaste Begroting (ongespandeerde toelae van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2022/2023 soos vervat in die skedules van Seksie 4 goedgekeur word:*
 - i. *Tabel B1 Aangepaste Begrotings Opsomming;*
 - ii. *Tabel B2 Aangepaste Begroting Finansiële Prestasie (volgens standaard klassifikasie);*
 - iii. *Tabel B3 Aangepaste Begroting Finansiële Prestasie (volgens pos);*
 - iv. *Tabel B4 Aangepaste Begroting Finansiële Prestasie (volgens finansieringsbron); en*
 - v. *Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)*

- (2) Die Raad die Aangepaste Uitgawe Begroting van R492,543,133 goedkeur.
- (3) Die Raad die Aangepaste Inkomste Begroting van R485,810,960 goedkeur.
- (4) Die Raad die Aangepaste Kapitaal Begroting van R126,857,299 goedkeur.
- (5) Dat die hersiende Dienslewering- en Begrotings Implementerings Plan vir 2022/2023 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring.
- (6) Die goedkeuring van bostaande is onderhewig aan die goedkeuring van Nasionale en Provinsiale Tesourie vir die oorrol van fondse.

IZINDULULO

Sesokuba iBhunga lithathe ezi zigqibo zilandelayo:

- (1) Sesokuba ulwabiwo-mali olulungisiweyo (izibonelelo ezingasetyenziswa) loMasipala Wesithili se Garden Route kunyakamali ka 2022/2023 njengoko kuchaziwe kuluhlu oluqulwathwe kuMhlathi 4 luphunyezwe:
 - i. Table B1 Ushwankathelo loLwabiwo-Mali Olu-Lungisiweyo
 - ii. Table B2 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ngokwendlela ezifanelekileyo);
 - iii. Table B3 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ngokwevoti yomasipala);
 - iv. Table B4 Ulwabiwo-Mali Olulungisiweyo Umsebenzi Wezemali (ingeniso ngokovimba); kunye
 - v. Table B5 Ulwabiwo-Mali Olulungisiweyo Incitho Yenkunzi (ngokwevoti yomasipala kunye nenxaso yovimba)
- (2) IBhunga liphumeze Ulwabiwo-Mali Olu-Lungisiweyo Lencitho Eqhubayo ye R492,543,133

- (3) IBhunga liphumeze uLwabiwo-Mali Oluqhubayo Lwengeniso noluyi R485,810,960
- (4) IBhunga liphumeze Ulwabiwo-Mali Oluyinkunzi Olu-Lungisiweyo lwe R126,857,299
- (5) Sesokuba ulungisowe Lonikezelo Nkonzo kunye Nesicwangciso Sokumiselwa koLwabiwo-Mali(SDBIP) kunyakamali ka 2022/2023 luqulunqwe kwaye luthiwe theca kuSodolophu obekekileyo ukuze luphunyezwe.
- (6) Ukuphunyezwa komba ongentla kuxhomeke ekuphunyezweni kwakho kuNondyabo ka Zwelonke nowePhondo ngemali esigqithiselweyo.

6. BACKGROUND

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

Subsection (2) also determines that an adjustment budget:

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

g) May provide for any other expenditure within a prescribed framework.

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

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

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

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

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

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

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

Subsection (5) states –

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

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

6.1. FINANCIAL IMPLICATIONS

Financial implications as per the Report attached

6.2 RELEVANT LEGISLATION

Municipal Finance Management Act, No 56 of 2003

Municipal Budget and Reporting Regulations, 17 April 2009

ANNEXURES



GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2022 - 2023

ADJUSTMENT BUDGET REPORT

2022/2023 MTREF

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

Vote – One of the main segments into which a budget. In Garden Route District this

means the different GFS classification the budget is divided.

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 28 Municipal Adjustment Budgets

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

Schedule B format of adjustment budgets

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

The reason for the adjustment budget tabled at council today is to include the following expenditure into the approved budget for the 2022/2023 financial year:

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

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

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

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

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

Provincial Grant allocation

Section	Grant	Roll-over Amount (R)
Roads	Integrated Transport Planning	1 778 309
Human Settlements	Human Settlements	2 331 089
Human Settlements	Contribution Towards Acceleration of Housing Delivery	900 000
ITC	Municipal Service Delivery and Capacity Building Grant	350 000
EPWP	Local Government Public Employment Support Grant	101 445
		5 460 843

Total unspent grants: **R 5 460 843.**

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

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

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2022/2023** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2022/2023 of R492,543,133** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2022/2023 of R485,810,960** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2022/2023 of R126,857,299**
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2022/2023** financial year be compiled and tabled to the Executive Mayor for approval .
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 2 – RESOLUTIONS

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

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

8. RECOMMENDATION:

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2022/2023** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2022/2023 of R492,543,133** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2022/2023 of R485,810,960** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2022/2023 of R126,857,299** be approved.
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2022/2023** financial year be compiled and tabled to the Executive Mayor for approval.
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

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

3.2 Adjustment Budget

Municipal Budget and Reporting Regulations

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

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

1. Municipal Own Funds

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

2. Grant funding

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

MFMA Circular 14/2022 dated 15 June 2022

National Treasury issued MFMA Circular 14/2022 dated 15 June 2022, which provides clear guidance, on the procedure for requesting retention of the unspent allocation (grants) by the affected receiving officers.

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

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

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

National Treasury will initiate the process outlined in section 22 of the Division of Revenue Act based on the June 2022 conditional grant expenditure reports. If the receiving officer wants to motivate in terms of section 22(2) that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury yearly.

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

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

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

Operational Budget

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

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

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

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

3.3 Provision of basic services

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

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

3.4 SDBIP and MTREF financial sustainability

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

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

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

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2022/2023** MTREF period during the May council budget approval process and the subsequent movement of the proposed August rollover budget.

Revised High-level summary of budget approval required:

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

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

BUDGET - August Roll-Over Adjustment Budget (24 August 2022)					
DESCRIPTION	Approved Budget 2022/2023	Roll - Over Budget Amounts	Roll - Over Budget 2022/2023	Approved Budget 2023/24	Approved Budget 2024/25
Operational Income	480 350 118		480 350 118	499 722 115	530 845 281
Unspent Grants		5 460 842	5 460 842		
Revised Operational Income	480 350 118	5 460 842	485 810 960	499 722 115	530 845 281
Operational Expenditure	487 297 291		487 297 291	506 670 494	534 654 277
National Grants			-		
Provincial Grants		5 245 842	5 245 842		
Revised Operational Expenditure	487 297 291	5 245 842	492 543 133	506 670 494	534 654 277
Surplus / (Deficit)	- 6 947 173	215 000	- 6 732 173	- 6 948 379	- 3 808 996
Capital Expenditure	126 642 299		126 642 299	158 401 316	10 550 000
Provincial Grants		215 000	215 000		
Revised Capital Budget	126 642 299	215 000	126 857 299	158 401 316	10 550 000
Less funded from NT Grants	4 000 000		4 000 000	4 000 000	5 000 000
Less funded from PT Grants	-	215 000	215 000		
Less funded from Borrowings	107 232 299		107 232 299	153 851 316	2 850 000
Less funded from CRR	8 210 000		8 210 000	550 000	-
Less funded from Donated PPE	7 200 000		7 200 000		
Surplus / (Deficit) after Capital	- 6 947 173	215 000	- 6 732 173	- 6 948 379	- 6 508 996

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

The budget assumption as tabled with the Original budget 2022/2023 is still applicable.

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

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

Section 6 – Adjustments to budget funding

The adjustment to budget funding will be on the expenditure side where additional budgeting will be added to the existing budget to ensure the implementation of these roll-over projects. The funding source for these roll-overs is the cash back surplus as at 30 June 2022.

The balance in the municipal bank account at 30 June 2022 is the following:

- Current account R102,497,530
- **Total balance R102,497,530**

Section 7 – Adjustments to expenditure on allocations and grant programmes

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

Provincial Grant roll-over allocation

Section	Grant	Roll-over Amount (R)
Roads	Integrated Transport Planning	1 778 309
Human Settlements	Human Settlements	2 331 089
Human Settlements	Contribution Towards Acceleration of Housing Delivery	900 000
ITC	Municipal Service Delivery and Capacity Building Grant	350 000
EPWP	Local Government Public Employment Support Grant	101 445
		5 460 843

Total adjustments:

R 5 460 843

Section 8 – Adjustments to Grants made by the Municipality

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

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

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

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

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

This will be concluded as per the legislative requirements.

Section 11 – Adjustment to Capital expenditure

Provincial grant roll-over allocations:

R215,000 of the roll-over allocation is allocated to capital expenditure

Section 12 – Municipal Manager’s quality certificate



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	L. Hoek
Reference:	6/18/7/2022-2023
Date:	16 August 2022

QUALITY CERTIFICATE

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

Date 16/08/2022