



**GARDEN ROUTE DISTRICT MUNICIPALITY**

**FINANCIAL YEAR 2022 - 2023**

**3<sup>rd</sup> ADJUSTMENT BUDGET REPORT**

**2022/2023 MTREF**

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### **(3) Glossary**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

## **Legislative Framework**

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

**(4) The Municipal Finance Management Act – No. 56 of 2003**

Section 28 Municipal Adjustment Budgets

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

Schedule B format of adjustment budgets

## **(7) PART 1 – IN-YEAR REPORT**

### **(8) SECTION 1 – MAYORAL SPEECH**

Honourable Speaker, leaders of the Opposition, honourable members of the Garden Route District Council on both sides of the house, The Municipal Manager and his Executive Management Team, the Members of the Media, interest groups and the citizens of the Garden Route District Municipality. I would like to express a hearty warm welcome to you all. We are here today to approve the second adjustment budget for the 2022/2023 financial year.

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

- If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

GRDM received additional allocation to the amount of R1.4m from Western Cape Provincial Treasury Department as per Gazette 8699. The total allocation consist of R1m for Joint District and Metro Approach (JDMA) Grant, R100,000 for Disaster Management Internship and R300 000 for Western Cape Municipal Financial Recovery Services Grant.

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

### **Summary**

BUDGET - Third Adjustment Budget (25 January 2023)				
DESCRIPTION	Approved Budget 2022/2023	Prior Adjusted Budget	3rd Budget Adjustments	Total 3rd Adjustment Budget
<b>OPERATING EXPENDITURE</b>				
Revenue	480 350 118	505 851 075	1 400 000	507 251 075
Expenditure	487 297 291	511 643 133	1 400 000	513 043 133
<b>Surplus / (Deficit)</b>	<b>- 6 947 173</b>	<b>- 5 792 058</b>	<b>-</b>	<b>- 5 792 058</b>
<b>CAPITAL EXPENDITURE</b>				
Capital Expenditure	126 642 299	127 797 414	-	127 797 414
<b>TOTAL NET MOVEMENT IN CAPEX AND OPEX</b>			<b>-</b>	

Note that the 2022/23 adjustments budget totals to a net deficit, but it is not an unfunded budget. The deficit on the budget remains the same as the Roll-Over adjustment budget, the net effect on the bottom-line for the adjustments are R0. GRDM has accumulated surpluses which will fund the shortfall in the short term, with numerous projects in various stages of implementation to ensure GRDM can maintain its healthy financial position in the current extremely challenging economic conditions, as well as over the long term.

#### **Operational Budget:**

**Income:** The operational revenue budget has increased by R1.4 million, the item contributing to the increase is as follows:

- The Transfers recognised as revenue - operational budget increased with the total of R1.4m with the additional allocation from the Western Cape Provincial Treasury as per Gazette 8699.

**Expenditure:** The operational expenditure budget has increased by R1.4 million, the items contributing to the increase are as follows:

- R1million for the Transfer and Subsidies – Operational expenditure line item, this is fully funded and total to the increased total income of Transfers Recognises – operational revenue line item – zero net effect on bottom-line (deficit remain unchanged from November adjustment budget).
- Employee related cost increase with R100 000 for the Disaster Management Internship as per additional allocations from Western Cape Provincial Treasury.

- Transfers and Subsidies - Bursaries increase with R300 000 and the expenditure were allocated to the Training and Development Section.

**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 R513,043,134** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2022/2023 of R507,251,076** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2022/2023 of R127,797,414**
- (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 .

**SECTION 2 – RESOLUTIONS**



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

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

**RECOMMENDATION:**

- (9) 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)
- (10) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2022/2023 of R513,043,134** be approved.
- (11) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2022/2023 of R507,251,076** be approved.
- (12) That the adjusted capital budget of Garden Route District Municipality for the financial year **2022/2023 of R127,797,414** be approved.
- (13) 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.

**SECTION 3 - EXECUTIVE SUMMARY**

**(14) 3.1 Introduction**

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

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

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

**Section 28(2)(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;*

**Section 28(2)(d)** *may authorise the utilisation of projected savings in one vote towards spending under another vote;*

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

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

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

**Sub regulation (1)** states –

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

**Schedule B Adjustment budget and supporting documentation of municipalities**

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

The Adjustment budget is tabled to Council for approval, this adjustment budget includes the additional funding received from Western Cape Provincial Treasury Department.

(15)

### (16) 3.2 Adjustment Budget

#### Operational Budget

Comparison between the **Original, Rollover, Second and Third Adjustment Budget** for the financial year 2022/23 MTREF:

BUDGET - Third Adjustment Budget (25 January 2023)						
DESCRIPTION	Approved Budget 2022/2023	Roll - Over Budget 2022/2023	Second Adjustment Budget 2022/2023	Third Adjustment Budget 2022/2023	Approved Budget 2023/24	Approved Budget 2024/25
<b>OPERATING EXPENDITURE</b>						
Operational Income	480 350 118	480 350 118	485 810 960	505 851 075	499 722 115	530 845 281
Unspent Grants		5 460 842		-		
Additional Funding (DTPW)			20 040 115	-		
Provincial Grants (additional funds)				1 400 000		
<b>Revised Operational Income</b>	<b>480 350 118</b>	<b>485 810 960</b>	<b>505 851 075</b>	<b>507 251 075</b>	<b>499 722 115</b>	<b>530 845 281</b>
Operational Expenditure	487 297 291	487 297 291	492 543 133	511 643 133	506 670 494	534 654 277
National Grants		-				
Provincial Grants		5 245 842		1 400 000		
Additional funding (DTPW)			19 100 000			
<b>Revised Operational Expenditure</b>	<b>487 297 291</b>	<b>492 543 133</b>	<b>511 643 133</b>	<b>513 043 133</b>	<b>506 670 494</b>	<b>534 654 277</b>
<b>Surplus / (Deficit)</b>	<b>- 6 947 173</b>	<b>- 6 732 173</b>	<b>- 5 792 058</b>	<b>- 5 792 058</b>	<b>- 6 948 379</b>	<b>- 3 808 996</b>
<b>CAPITAL EXPENDITURE</b>						
Capital Expenditure	126 642 299	126 642 299	126 857 299	126 857 299	158 401 316	10 550 000
Provincial Grants		215 000	-	-		
Additional Funding (DTPW)			940 115	940 115		
<b>Revised Capital Budget</b>	<b>126 642 299</b>	<b>126 857 299</b>	<b>127 797 414</b>	<b>127 797 414</b>	<b>158 401 316</b>	<b>10 550 000</b>
Less funded from NT Grants	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	5 000 000
Less funded from PT Grants	-	215 000	215 000	215 000		
Less funded from Borrowings	107 232 299	107 232 299	107 232 299	107 232 299	153 851 316	2 850 000
Less funded from CRR	8 210 000	8 210 000	9 150 115	9 150 115	550 000	-
Less funded from Donated PPE	7 200 000	7 200 000	7 200 000	7 200 000		
<b>Surplus / (Deficit) after Capital</b>	<b>126 642 299</b>	<b>126 857 299</b>	<b>127 797 414</b>	<b>127 797 414</b>	<b>158 401 316</b>	<b>7 850 000</b>

#### OPERATING SURPLUS/(DEFICIT)

A deficit of R5 792 058 is proposed for the Third Adjustments Budget. Note that the 2022/23 adjustments budget totals to a net deficit, but it is not an unfunded budget. GRDM has accumulated surpluses which will fund the shortfall in the short term, with numerous projects in various stages of implementation to ensure GRDM can maintain its healthy financial position in the current extremely challenging economic conditions, as well as over the long term. These additional allocations contained in the second adjustment budget have a zero effect on the bottom line as the revenue equals the expenditure

### **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 additional funding projects tabled in this report for inclusion in the budget is funded from 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.

BUDGET - Third Adjustment Budget (25 January 2023)				
DESCRIPTION	Approved Budget 2022/2023	Prior Adjusted Budget	3rd Budget Adjustments	Total 3rd Adjustment Budget
<b>OPERATING EXPENDITURE</b>				
Revenue	480 350 118	505 851 075	1 400 000	507 251 075
Expenditure	487 297 291	511 643 133	1 400 000	513 043 133
<b>Surplus / (Deficit)</b>	<b>- 6 947 173</b>	<b>- 5 792 058</b>	<b>-</b>	<b>- 5 792 058</b>
<b>CAPITAL EXPENDITURE</b>				
Capital Expenditure	126 642 299	127 797 414	-	127 797 414
<b>TOTAL NET MOVEMENT IN CAPEX AND OPEX</b>			<b>-</b>	

**Revised High-level summary of budget approval required:**

BUDGET - Third Adjustment Budget (25 January 2023)						
DESCRIPTION	Approved Budget 2022/2023	Roll - Over Budget 2022/2023	Second Adjustment Budget 2022/2023	Third Adjustment Budget 2022/2023	Approved Budget 2023/24	Approved Budget 2024/25
<b>OPERATING EXPENDITURE</b>						
Operational Income	480 350 118	480 350 118	485 810 960	505 851 075	499 722 115	530 845 281
Unspent Grants		5 460 842		-		
Additional Funding (DTPW)			20 040 115	-		
Provincial Grants (additional funds)				1 400 000		
<b>Revised Operational Income</b>	<b>480 350 118</b>	<b>485 810 960</b>	<b>505 851 075</b>	<b>507 251 075</b>	<b>499 722 115</b>	<b>530 845 281</b>
Operational Expenditure	487 297 291	487 297 291	492 543 133	511 643 133	506 670 494	534 654 277
National Grants		-				
Provincial Grants		5 245 842		1 400 000		
Additional funding (DTPW)			19 100 000			
<b>Revised Operational Expenditure</b>	<b>487 297 291</b>	<b>492 543 133</b>	<b>511 643 133</b>	<b>513 043 133</b>	<b>506 670 494</b>	<b>534 654 277</b>
<b>Surplus / (Deficit)</b>	<b>- 6 947 173</b>	<b>- 6 732 173</b>	<b>- 5 792 058</b>	<b>- 5 792 058</b>	<b>- 6 948 379</b>	<b>- 3 808 996</b>
<b>CAPITAL EXPENDITURE</b>						
Capital Expenditure	126 642 299	126 642 299	126 857 299	126 857 299	158 401 316	10 550 000
Provincial Grants		215 000	-	-		
Additional Funding (DTPW)			940 115	940 115		
<b>Revised Capital Budget</b>	<b>126 642 299</b>	<b>126 857 299</b>	<b>127 797 414</b>	<b>127 797 414</b>	<b>158 401 316</b>	<b>10 550 000</b>
Less funded from NT Grants	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	5 000 000
Less funded from PT Grants	-	215 000	215 000	215 000		
Less funded from Borrowings	107 232 299	107 232 299	107 232 299	107 232 299	153 851 316	2 850 000
Less funded from CRR	8 210 000	8 210 000	9 150 115	9 150 115	550 000	-
Less funded from Donated PPE	7 200 000	7 200 000	7 200 000	7 200 000		
<b>Surplus / (Deficit) after Capital</b>	<b>126 642 299</b>	<b>126 857 299</b>	<b>127 797 414</b>	<b>127 797 414</b>	<b>158 401 316</b>	<b>7 850 000</b>

**SECTION 4 – ANNUAL BUDGET TABLES**





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

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
<b>R thousands</b>	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		285 116	291 517	-	-	-	1 400	-	1 400	292 917	253 317	270 507
Executive and council		284 542	290 943	-	-	-	1 400	-	1 400	292 343	252 708	269 862
Finance and administration		574	574	-	-	-	-	-	-	574	608	645
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 175	8 175	-	-	-	-	-	-	8 175	8 666	9 186
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		7 761	7 761	-	-	-	-	-	-	7 761	8 227	8 721
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		414	414	-	-	-	-	-	-	414	439	465
<b>Economic and environmental services</b>		174 784	193 884	-	-	-	-	-	-	193 884	183 369	191 912
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		174 659	193 759	-	-	-	-	-	-	193 759	183 237	191 771
Environmental protection		125	125	-	-	-	-	-	-	125	133	141
<b>Trading services</b>		12 275	12 275	-	-	-	-	-	-	12 275	54 370	59 240
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		12 275	12 275	-	-	-	-	-	-	12 275	54 370	59 240
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	480 350	505 851	-	-	-	1 400	-	1 400	507 251	499 722	530 845
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		183 489	183 539	-	-	-	300	-	300	183 779	151 989	160 291
Executive and council		51 514	50 684	-	-	-	-	-	-	50 484	52 699	55 457
Finance and administration		129 055	129 950	-	-	-	300	-	300	130 390	96 197	101 559
Internal audit		2 919	2 905	-	-	-	-	-	-	2 905	3 092	3 276
<b>Community and public safety</b>		89 679	90 006	-	-	-	100	-	100	90 127	95 870	100 311
Community and social services		7 917	8 205	-	-	-	100	-	100	8 266	8 408	8 878
Sport and recreation		13 387	13 687	-	-	-	-	-	-	13 747	14 130	14 889
Public safety		28 916	28 654	-	-	-	-	-	-	28 654	31 555	32 292
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		39 460	39 460	-	-	-	-	-	-	39 460	41 777	44 252
<b>Economic and environmental services</b>		197 403	221 372	-	-	-	1 000	-	1 000	222 411	203 198	213 553
Planning and development		16 302	19 419	-	-	-	1 000	-	1 000	20 419	13 284	13 832
Road transport		177 203	198 082	-	-	-	-	-	-	198 082	185 791	195 360
Environmental protection		3 898	3 871	-	-	-	-	-	-	3 910	4 122	4 362
<b>Trading services</b>		14 051	14 051	-	-	-	-	-	-	14 051	52 819	57 579
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 051	14 051	-	-	-	-	-	-	14 051	52 819	57 579
<b>Other</b>		2 676	2 676	-	-	-	-	-	-	2 676	2 796	2 919
<b>Total Expenditure - Functional</b>	3	487 297	511 643	-	-	-	1 400	-	1 400	513 043	506 670	534 654
<b>Surplus/ (Deficit) for the year</b>		(6 947)	(5 792)	-	-	-	-	-	-	(5 792)	(6 948)	(3 809)



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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Office of the Municipal Manager		284 542	290 943	-	-	-	1 400	-	1 400	292 343	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		574	574	-	-	-	-	-	-	574	608	645
Vote 6 - Corporate Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		414	414	-	-	-	-	-	-	414	439	465
Vote 8 - Community Services (cont)		12 400	12 400	-	-	-	-	-	-	12 400	54 503	59 381
Vote 9 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Planning and Economic Development (cont)		3 015	3 015	-	-	-	-	-	-	3 015	3 196	3 388
Vote 11 - Planning and Economic Development(cont2)		4 746	4 746	-	-	-	-	-	-	4 746	5 031	5 333
Vote 12 - Roads		174 659	193 759	-	-	-	-	-	-	193 759	183 237	191 771
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>480 350</b>	<b>505 851</b>	-	-	-	<b>1 400</b>	-	<b>1 400</b>	<b>507 251</b>	<b>499 722</b>	<b>530 845</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Office of the Municipal Manager		56 625	56 635	-	-	-	-	-	-	56 635	58 168	61 229
Vote 2 - Office of the Municipal Manager (cont)		6 208	6 198	-	-	-	-	-	-	6 198	6 604	6 989
Vote 3 - Financial Services		20 275	20 280	-	-	-	-	-	-	20 269	21 380	22 550
Vote 4 - Financial Services (cont)		5 902	5 897	-	-	-	-	-	-	5 908	6 253	6 625
Vote 5 - Corporate Services		54 827	54 806	-	-	-	300	-	300	55 106	17 987	18 971
Vote 6 - Corporate Services (cont)		26 371	26 742	-	-	-	-	-	-	26 742	27 579	29 120
Vote 7 - Community Services		51 577	51 838	-	-	-	100	-	100	51 938	54 597	57 819
Vote 8 - Community Services (cont)		45 657	45 395	-	-	-	-	-	-	45 395	87 222	92 886
Vote 9 - Planning and Economic Development		17 965	20 681	-	-	-	-	-	-	20 621	18 676	19 384
Vote 10 - Planning and Economic Development (cont)		21 210	21 462	-	-	-	1 000	-	1 000	22 522	18 742	19 839
Vote 11 - Planning and Economic Development(cont2)		3 478	3 628	-	-	-	-	-	-	3 628	3 673	3 882
Vote 12 - Roads		101 065	122 349	-	-	-	-	-	-	122 389	107 131	113 709
Vote 13 - Roads (cont)		76 138	75 733	-	-	-	-	-	-	75 693	78 660	81 652
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>487 297</b>	<b>511 643</b>	-	-	-	<b>1 400</b>	-	<b>1 400</b>	<b>513 043</b>	<b>506 670</b>	<b>534 654</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(6 947)</b>	<b>(5 792)</b>	-	-	-	-	-	-	<b>(5 792)</b>	<b>(6 948)</b>	<b>(3 809)</b>

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

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	11 168	11 168	-	-	-	-	-	-	11 168	49 677	54 266
Rental of facilities and equipment		2 469	2 469	-	-	-	-	-	-	2 469	2 617	2 774
Interest earned - external investments		9 010	9 010	-	-	-	-	-	-	9 010	9 551	10 124
Interest earned - outstanding debtors		3 180	3 180	-	-	-	-	-	-	3 180	3 371	3 573
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		125	125	-	-	-	-	-	-	125	133	141
Agency services		189 287	209 328	-	-	-	-	-	-	209 328	203 372	212 745
Transfers and subsidies		228 660	234 121	-	-	-	1 400	-	1 400	235 521	189 756	194 790
Other revenue	2	22 711	22 711	-	-	-	-	-	-	22 711	27 653	29 379
Gains		2 540	2 540	-	-	-	-	-	-	2 540	2 692	2 854
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>469 150</b>	<b>494 651</b>	-	-	-	<b>1 400</b>	-	<b>1 400</b>	<b>496 051</b>	<b>488 822</b>	<b>510 645</b>
<b>Expenditure By Type</b>												
Employee related costs		288 669	287 102	-	-	-	100	-	100	287 202	302 735	320 390
Remuneration of councillors		12 542	12 542	-	-	-	-	-	-	12 542	13 169	13 828
Debt impairment		1 560	1 560	-	-	-	-	-	-	1 560	239	250
Depreciation & asset impairment		4 986	4 986	-	-	-	-	-	-	4 986	5 101	5 330
Finance charges		73	73	-	-	-	-	-	-	73	77	80
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		51 011	52 890	-	-	-	-	-	-	52 489	50 803	52 232
Contracted services		79 177	81 815	-	-	-	-	-	-	82 163	81 710	87 539
Transfers and subsidies		1 835	2 375	-	-	-	1 300	-	1 300	3 675	1 847	1 859
Other expenditure		47 370	68 226	-	-	-	-	-	-	68 279	50 915	53 067
Losses		73	73	-	-	-	-	-	-	73	76	79
<b>Total Expenditure</b>		<b>487 297</b>	<b>511 643</b>	-	-	-	<b>1 400</b>	-	<b>1 400</b>	<b>513 043</b>	<b>506 670</b>	<b>534 654</b>
<b>Surplus/(Deficit)</b>		<b>(18 147)</b>	<b>(16 992)</b>	-	-	-	-	-	-	<b>(16 992)</b>	<b>(17 848)</b>	<b>(24 009)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 000	4 000	-	-	-	-	-	-	4 000	4 000	5 000
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	-	-	-	-	-	-	7 200	6 900	15 200
<b>Surplus/(Deficit) before taxation</b>		<b>(6 947)</b>	<b>(5 792)</b>	-	-	-	-	-	-	<b>(5 792)</b>	<b>(6 948)</b>	<b>(3 809)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(6 947)</b>	<b>(5 792)</b>	-	-	-	-	-	-	<b>(5 792)</b>	<b>(6 948)</b>	<b>(3 809)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(6 947)</b>	<b>(5 792)</b>	-	-	-	-	-	-	<b>(5 792)</b>	<b>(6 948)</b>	<b>(3 809)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(6 947)</b>	<b>(5 792)</b>	-	-	-	-	-	-	<b>(5 792)</b>	<b>(6 948)</b>	<b>(3 809)</b>

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

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Office of the Municipal Manager		30	30	-	-	-	-	-	-	30	30	30
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		30	30	-	-	-	-	-	-	30	30	30
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		30	30	-	-	-	-	-	-	30	30	30
Vote 6 - Corporate Services (cont)		250	250	-	-	-	-	-	-	250	250	250
Vote 7 - Community Services		6 890	6 890	-	-	-	-	-	-	6 890	30	30
Vote 8 - Community Services (cont)		107 382	107 382	-	-	-	-	-	-	107 382	154 001	150
Vote 9 - Planning and Economic Development		7 230	7 230	-	-	-	-	-	-	7 230	30	5 030
Vote 10 - Planning and Economic Development (cont)		4 800	5 740	-	-	-	-	-	-	5 740	4 000	5 000
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Roads		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	126 642	127 582	-	-	-	-	-	-	127 582	158 401	10 550
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Office of the Municipal Manager		-	0	-	-	-	-	-	-	0	-	-
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)		-	0	-	-	-	-	-	-	0	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services (cont)		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Economic Development		-	215	-	-	-	-	-	-	215	-	-
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 -		-	0	-	-	-	-	-	-	0	-	-
<b>Capital single-year expenditure sub-total</b>		-	215	-	-	-	-	-	-	215	-	-
<b>Total Capital Expenditure - Vote</b>		126 642	127 797	-	-	-	-	-	-	127 797	158 401	10 550

DC4 Garden Route - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		224 260	102 634	–	–	–	–	–	–	102 634	204 087	172 630
Call investment deposits	1	5 000	5 000	–	–	–	–	–	–	5 000	5 000	5 000
Consumer debtors	1	4 368	10 181	–	–	–	–	–	–	10 181	(30 717)	(25 809)
Other debtors		42 789	34 197	–	–	–	–	–	–	34 197	42 550	42 301
Current portion of long-term receivables		4 246	4 293	–	–	–	–	–	–	4 293	4 246	4 246
Inventory		3 117	3 053	–	–	–	–	–	–	3 053	2 977	2 898
<b>Total current assets</b>		<b>283 780</b>	<b>159 358</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>159 358</b>	<b>228 143</b>	<b>201 264</b>
<b>Non current assets</b>												
Long-term receivables		61 388	62 764	–	–	–	–	–	–	62 764	61 388	61 388
Investments		27	28	–	–	–	–	–	–	28	27	27
Investment property		57 400	67 525	–	–	–	–	–	–	67 525	60 092	62 946
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	313 383	291 291	–	–	–	–	–	–	291 291	467 535	473 645
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		(228)	(23)	–	–	–	–	–	–	(23)	(1 080)	(1 969)
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>431 969</b>	<b>421 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>421 586</b>	<b>587 962</b>	<b>596 036</b>
<b>TOTAL ASSETS</b>		<b>715 749</b>	<b>580 944</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>580 944</b>	<b>816 105</b>	<b>797 301</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		536	100	–	–	–	–	–	–	100	536	536
Consumer deposits		374	468	–	–	–	–	–	–	468	374	374
Trade and other payables		948	27 537	–	–	–	–	–	–	27 537	(7 067)	(23 383)
Provisions		31 602	26 993	–	–	–	–	–	–	26 993	31 602	31 602
<b>Total current liabilities</b>		<b>33 460</b>	<b>55 097</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 097</b>	<b>25 446</b>	<b>9 129</b>
<b>Non current liabilities</b>												
Borrowing	1	236 166	107 238	–	–	–	–	–	–	107 238	390 017	390 017
Provisions	1	140 393	145 157	–	–	–	–	–	–	145 157	141 639	142 961
<b>Total non current liabilities</b>		<b>376 559</b>	<b>252 395</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>252 395</b>	<b>531 656</b>	<b>532 978</b>
<b>TOTAL LIABILITIES</b>		<b>410 019</b>	<b>307 492</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>307 492</b>	<b>557 102</b>	<b>542 107</b>
<b>NET ASSETS</b>	2	<b>305 730</b>	<b>273 451</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>273 451</b>	<b>259 003</b>	<b>255 194</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		245 217	212 943	–	–	–	–	–	–	212 943	231 320	230 651
Reserves		60 513	60 509	–	–	–	–	–	–	60 509	60 513	60 513
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>305 730</b>	<b>273 451</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>273 451</b>	<b>291 834</b>	<b>291 164</b>

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates									-	-		
Service charges		11 168	11 168	-	-	-	-	-	-	11 168	49 677	54 266
Other revenue		81 249	101 289	-	-	-	-	-	-	101 289	50 933	53 753
Transfers and Subsidies - Operational	1	360 815	366 276	-	-	-	-	1 400	1 400	367 676	371 338	384 741
Transfers and Subsidies - Capital	1	4 000	4 000	-	-	-	-	-	-	4 000	4 000	5 000
Interest		9 010	9 010	-	-	-	-	-	-	9 010	9 551	10 124
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(477 594)	(501 590)	-	-	-	-	(100)	(100)	(501 690)	(498 085)	(525 734)
Finance charges		(73)	(73)	-	-	-	-	-	-	(73)	(77)	(80)
Transfers and Grants	1	(1 112)	(1 462)	-	-	-	-	(1 300)	(1 300)	(2 762)	(1 114)	(1 117)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(12 537)</b>	<b>(11 382)</b>	-	-	-	-	-	-	<b>(11 382)</b>	<b>(13 776)</b>	<b>(19 048)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables				-	-	-	-	-	-	-		
Decrease (increase) in non-current investments				-	-	-	-	-	-	-		
<b>Payments</b>												
Capital assets		(126 642)	(127 797)	-	-	-	-	-	-	(127 797)	(158 401)	(10 550)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(126 642)</b>	<b>(127 797)</b>	-	-	-	-	-	-	<b>(127 797)</b>	<b>(158 401)</b>	<b>(10 550)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing		107 232	107 232	-	-	-	-	-	-	107 232	153 851	-
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>107 232</b>	<b>107 232</b>	-	-	-	-	-	-	<b>107 232</b>	<b>153 851</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(31 947)</b>	<b>(31 947)</b>	-	-	-	-	-	-	<b>(31 947)</b>	<b>(18 326)</b>	<b>(29 598)</b>
Cash/cash equivalents at the year begin:	2	263 042	139 581	-	-	-	-	-	-	139 581	229 233	209 087
Cash/cash equivalents at the year end:	2	231 095	107 634	-	-	-	-	-	-	107 634	210 907	179 489

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

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	231 095	107 634	-	-	-	-	-	-	107 634	340 745	310 793
Other current investments > 90 days		(1 835)	-	-	-	-	-	-	-	-	(131 659)	(133 163)
Non current assets - Investments	1	27	-	-	-	-	-	-	-	-	27	27
<b>Cash and investments available:</b>		<b>229 287</b>	<b>107 634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107 634</b>	<b>209 114</b>	<b>177 657</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		3 610	2 851	-	-	-	-	-	-	2 851	3 610	3 610
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	409	-	-	-	-	-	-	409	6 916	6 916
Other working capital requirements	2	(50 686)	(20 775)	-	-	-	-	-	-	(20 775)	(40 568)	(58 975)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	60 509	-	-	-	-	-	-	60 509	60 513	60 513
<b>Total Application of cash and investments:</b>		<b>(47 077)</b>	<b>42 994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 994</b>	<b>30 471</b>	<b>12 064</b>
<b>Surplus(shortfall)</b>		<b>276 364</b>	<b>64 639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64 639</b>	<b>178 643</b>	<b>165 593</b>

DC4 Garden Route - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	109 832	109 832	-	-	-	-	-	-	109 832	154 251	400
Solid Waste Infrastructure		108 432	108 432	-	-	-	-	-	-	108 432	153 851	-
Infrastructure		108 432	108 432	-	-	-	-	-	-	108 432	153 851	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 400	1 400	-	-	-	-	-	-	1 400	400	400
<b>Total Renewal of Existing Assets to be adjusted</b>	2	16 010	17 165	-	-	-	-	-	-	16 225	4 150	10 150
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		15 010	15 950	-	-	-	-	-	-	15 950	4 150	10 150
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		15 010	4 000	-	-	-	-	-	-	15 950	4 150	10 150
Heritage Assets		1 000	1 000	-	-	-	-	-	-	1 000	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	215	-	-	-	-	-	-	215	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	215	-	-	-	-	-	-	215	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	800	800	-	-	-	-	-	-	800	-	-
Revenue Generating		800	800	-	-	-	-	-	-	800	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		800	800	-	-	-	-	-	-	800	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	126 642	127 797	-	-	-	-	-	-	127 797	158 401	10 550
Solid Waste Infrastructure		108 432	108 432	-	-	-	-	-	-	108 432	153 851	-
Infrastructure		108 432	108 432	-	-	-	-	-	-	108 432	153 851	-
Community Facilities		15 010	15 950	-	-	-	-	-	-	15 950	4 150	10 150
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		15 010	15 950	-	-	-	-	-	-	15 950	4 150	10 150
Heritage Assets		1 000	1 000	-	-	-	-	-	-	1 000	-	-
Revenue Generating		800	800	-	-	-	-	-	-	800	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		800	800	-	-	-	-	-	-	800	-	-
Operational Buildings		-	215	-	-	-	-	-	-	215	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	215	-	-	-	-	-	-	215	-	-
Furniture and Office Equipment		1 400	1 400	-	-	-	-	-	-	1 400	400	400
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	126 642	127 797	-	-	-	-	-	-	127 797	158 401	10 550





**DC4 Garden Route - Table B10 Basic service delivery measurement -**

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling								-	-			
Piped water inside yard (but not in dwelling)								-	-			
Using public tap (at least min.service level)								-	-			
Other water supply (at least min.service level)								-	-			
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)								-	-			
Other water supply (< min.service level)								-	-			
No water supply								-	-			
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)								-	-			
Flush toilet (with septic tank)								-	-			
Chemical toilet								-	-			
Pit toilet (ventilated)								-	-			
Other toilet provisions (> min.service level)								-	-			
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet								-	-			
Other toilet provisions (< min.service level)								-	-			
No toilet provisions								-	-			
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
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 Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)								-	-			
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week								-	-			
Using communal refuse dump								-	-			
Using own refuse dump								-	-			
Other rubbish disposal								-	-			
No rubbish disposal								-	-			
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of free basic services provided - informal</b>												
<b>Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>												
Property rates (R'000 v alue threshold)								-	-			
Water (kilolitres per household per month)								-	-			
Sanitation (kilolitres per household per month)								-	-			
Sanitation (Rand per household per month)								-	-			
Electricity (kw per household per month)								-	-			
Refuse (average litres per week)								-	-			
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (after adjustments) (impermisable values per section 17 of MPRA)								-	-			
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates								-	-			
Housing - top structure subsidies								-	-			
Other								-	-			
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-

## **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:

- **Unsigned 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.

### **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 additional funding.

### **Section 7 – Adjustments to expenditure on allocations and grant programmes**

No adjustments to expenditure on allocations and grant programmes are permissible during this budget process. All adjustments required will be done during the January/February mid- year budget process.

### **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**

The adjustments as per additional allocations increased with the respective expenditure items.

## **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**

No adjustments were made to the capital budget and remains as per November 2022 adjustment budget.

## 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 January 2023

### QUALITY CERTIFICATE

I **Monde Straty**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Third 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 Straty

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

Signature [Signature]

Date 16/01/2023

