



2021/2022  
FINANCIAL YEAR

**MONTHLY  
FINANCIAL  
MONITORING  
REPORT**

*M03: 30 September 2021*



**Garden Route District Municipality**  
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**Glossary:**

**Adjusted Budget** – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

**Adjustment Budget** – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its Adjusted budget during the year.

**Allocations (Transfers – see DORA)** – Money received from Provincial or National Government.

**Budget Related Policy(ies)** – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

**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 and must be included in the asset register.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality. 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. Adjusted legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

**Fruitless and Wasteful Expenditure** – Expenditure that was made in vain and would/should 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 accounting standards 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 dated April 2009.

**MFMA** – The Municipal Finance Management Act – 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. Also includes details of the previous and current years' financial position.

**Operating Expenditure** –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 budgeted 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 funds within a vote.

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

**Vote** – One of the main segments into which a budget is divided. 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 – Act No. 56 of 2003**

Section 71: Monthly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – Resolutions**

These are the resolutions being presented to Council in the monthly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 and the Municipal Budget and Reporting Regulations.

Regulation 28 of the Municipal Budget and Reporting Regulations states:

*“The monthly budget statement of a municipality must be in the format specified in Schedule C 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.”*

#### **Recommendations:**

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 30 September 2021.

### **Section 2 – Executive summary**

#### **2.1 Introduction**

The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality’s consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective steps to be taken.

#### **2.2 Consolidated Performance**

##### **2.2.1 Against Approved Budget**

#### **Revenue by source**

The total revenue received for the month ended 30 September 2021 amounted to **R13,139,367** which represents **3,1%** of the total adjusted budgeted figure of **R426,259,313**.

#### **Operating Expenditure by type**

Operating expenditure for the month ended 30 September 2021 amounted to **R32,713,972**, with a total adjusted budgeted figure of **R433,331,265**, the operational expenditure for the month is **7.5%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R21,413,731 (65.4%** of the monthly expenditure).

## **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R76,572,524**. Capital expenditure of **R106,443** were recorded for the month ended 30 September 2021.

Refer to page 15, 16 & 17 for detail on capital budget progress.

### **2.3 Material variances from SDBIP**

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable. Variances above 10% are briefly explained under the revenue by source and expenditure by type sections below.

### **2.4 Remedial or corrective steps**

HODs monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries.

## **Conclusion**

Detailed analysis of the municipal performance for the month ended 30 September 2021 will be presented under the different sections of the report.

## Section 3 – In-year budget statement tables

### 3.1 Monthly budget statements

#### 3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	12 091	8 500	8 500	442	914	2 125	(1 211)	-57%	8 500
Transfers and subsidies	34 252	187 375	192 940	-	73 108	48 235	24 873	52%	192 940
Other own revenue	356 179	224 819	224 819	12 643	57 301	56 205	1 096	2%	224 819
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 522</b>	<b>420 694</b>	<b>426 259</b>	<b>13 086</b>	<b>131 323</b>	<b>106 565</b>	<b>24 758</b>	<b>23%</b>	<b>426 259</b>
Employee costs	247 659	260 917	261 472	20 573	61 106	65 368	(4 262)	-7%	261 472
Remuneration of Councillors	13 360	13 360	13 360	841	2 636	3 340	(704)	-21%	13 360
Depreciation & asset impairment	4 987	4 852	4 852	348	1 032	1 213	(181)	-15%	4 852
Finance charges	70	70	70	-	-	18	(18)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	54 699	2 429	5 544	13 675	(8 131)	-59%	54 699
Transfers and subsidies	1 851	2 375	2 418	242	242	604	(362)	-60%	2 418
Other expenditure	96 908	88 698	96 461	8 281	18 555	24 115	(5 560)	-23%	96 461
<b>Total Expenditure</b>	<b>416 194</b>	<b>428 166</b>	<b>433 331</b>	<b>32 714</b>	<b>89 115</b>	<b>108 333</b>	<b>(19 218)</b>	<b>-18%</b>	<b>433 331</b>
<b>Surplus/(Deficit)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 628)</b>	<b>42 208</b>	<b>(1 768)</b>	<b>43 976</b>	<b>-2487%</b>	<b>(7 072)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	54	54	-	54	#DIV/0!	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>	<b>44 030</b>	<b>-2490%</b>	<b>(7 072)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>	<b>44 030</b>	<b>-2490%</b>	<b>(7 072)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>106</b>	<b>117</b>	<b>19 143</b>	<b>(19 026)</b>	<b>-99%</b>	<b>76 573</b>
Capital transfers recognised	4 161	-	400	-	-	100	(100)	-100%	400
Borrowing	-	60 000	60 000	-	-	15 000	(15 000)	-100%	60 000
Internally generated funds	9 935	16 173	16 173	106	117	4 043	(3 926)	-97%	16 173
<b>Total sources of capital funds</b>	<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>106</b>	<b>117</b>	<b>19 143</b>	<b>(19 026)</b>	<b>-99%</b>	<b>76 573</b>
<b>Financial position</b>									
Total current assets	173 685	195 152	195 152	-	267 573	-	-	-	195 152
Total non current assets	314 316	334 418	334 818	-	288 276	-	-	-	334 418
Total current liabilities	37 449	65 748	65 748	-	74 876	-	-	-	65 748
Total non current liabilities	144 852	195 506	195 506	-	136 817	-	-	-	195 506
Community wealth/Equity	305 700	268 316	268 716	-	344 156	-	-	-	268 316
<b>Cash flows</b>									
Net cash from (used) operating	(11 114)	(7 472)	(7 072)	(19 574)	42 262	34 343	(7 919)	-23%	(7 072)
Net cash from (used) investing	366	(76 173)	(76 573)	(66 372)	(66 382)	(19 143)	47 239	-247%	(76 573)
Net cash from (used) financing	-	60 000	60 000	-	-	15 000	15 000	100%	60 000
<b>Cash/cash equivalents at the month/year end</b>	<b>159 020</b>	<b>164 643</b>	<b>164 643</b>	<b>-</b>	<b>187 583</b>	<b>218 487</b>	<b>30 904</b>	<b>14%</b>	<b>188 060</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	193	440	346	1 428	331	707	4 605	31 136	39 185
<b>Creditors Age Analysis</b>									
Total Creditors	809	522	-	2 141	28	11	(0)	45	3 555

### 3.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications that is the Government Finance Statistics Functions and Sub-function. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. In Table C3, Financial Performance is reported by municipal vote:

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		230 331	236 045	241 611	2 348	80 060	60 403	19 657	33%	241 611
Executive and council		230 104	234 304	239 869	2 348	79 995	59 967	20 028	33%	239 869
Finance and administration		228	1 741	1 741	-	65	435	(371)	-85%	1 741
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		6 606	5 812	5 812	342	692	1 453	(761)	-52%	5 812
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	5 422	320	626	1 356	(729)	-54%	5 422
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	22	65	98	(32)	-33%	390
<i><b>Economic and environmental services</b></i>		165 584	178 836	178 836	10 449	50 625	44 709	5 916	13%	178 836
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	178 718	10 439	50 602	44 680	5 922	13%	178 718
Environmental protection		111	118	118	10	23	29	(6)	-20%	118
<i><b>Trading services</b></i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	402 522	420 694	426 259	13 139	131 376	106 565	24 812	23%	426 259
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		135 527	138 000	140 792	10 515	29 060	35 198	(6 138)	-17%	140 792
Executive and council		52 858	50 582	53 332	3 542	8 050	13 333	(5 283)	-40%	53 332
Finance and administration		79 953	84 933	84 976	6 744	20 355	21 244	(889)	-4%	84 976
Internal audit		2 715	2 485	2 485	229	656	621	34	6%	2 485
<i><b>Community and public safety</b></i>		88 563	80 872	80 899	6 646	19 250	20 225	(975)	-5%	80 899
Community and social services		14 616	7 804	7 831	657	2 787	1 958	829	42%	7 831
Sport and recreation		12 639	12 512	12 512	878	2 390	3 128	(738)	-24%	12 512
Public safety		26 761	25 100	25 100	2 032	5 680	6 275	(595)	-9%	25 100
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	35 456	3 079	8 393	8 864	(471)	-5%	35 456
<i><b>Economic and environmental services</b></i>		182 370	203 424	205 770	14 931	39 456	51 442	(11 987)	-23%	205 770
Planning and development		9 706	19 390	20 019	1 338	3 073	5 005	(1 932)	-39%	20 019
Road transport		169 326	180 758	182 474	13 346	35 674	45 619	(9 944)	-22%	182 474
Environmental protection		3 339	3 277	3 277	247	708	819	(111)	-14%	3 277
<i><b>Trading services</b></i>		6 612	3 209	3 209	254	727	802	(75)	-9%	3 209
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	3 209	254	727	802	(75)	-9%	3 209
<i><b>Other</b></i>		3 121	2 661	2 661	367	622	665	(43)	-7%	2 661
<b>Total Expenditure - Functional</b>	3	416 194	428 166	433 331	32 714	89 115	108 333	(19 218)	-18%	433 331
<b>Surplus/ (Deficit) for the year</b>		(13 672)	(7 472)	(7 072)	(19 574)	42 262	(1 768)	44 030	-2490%	(7 072)



### 3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	230 104	234 304	239 869	2 348	79 995	59 967	20 028	33,4%	239 869
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	-	65	435	(371)	-85,1%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	22	65	98	(32)	-33,1%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	5 422	320	626	1 356	(729)	-53,8%	5 422
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		111	118	118	10	23	29	(6)	-20,3%	118
Vote 14 - Roads Agency Function		165 473	178 718	178 718	10 439	50 602	44 680	5 922	13,3%	178 718
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>402 522</b>	<b>420 694</b>	<b>426 259</b>	<b>13 139</b>	<b>131 376</b>	<b>106 565</b>	<b>24 812</b>	<b>23,3%</b>	<b>426 259</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	55 795	54 394	57 144	3 930	9 412	14 286	(4 874)	-34,1%	57 144
Vote 2 - Budget and Treasury Office		25 236	24 007	24 007	2 394	5 857	6 002	(145)	-2,4%	24 007
Vote 3 - Corporate Services		44 399	49 126	49 168	3 309	11 203	12 292	(1 089)	-8,9%	49 168
Vote 4 - Planning and Development		27 898	30 006	30 635	2 432	6 318	7 659	(1 340)	-17,5%	30 635
Vote 5 - Public Safety		34 204	32 904	32 931	2 638	7 820	8 233	(413)	-5,0%	32 931
Vote 6 - Health		36 747	37 973	37 973	3 285	9 005	9 493	(488)	-5,1%	37 973
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 512	878	2 390	3 128	(738)	-23,6%	12 512
Vote 9 - Waste Management		6 612	3 209	3 209	254	727	802	(75)	-9,3%	3 209
Vote 10 - Roads Transport		3 853	3 378	5 094	-	-	1 274	(1 274)	-100,0%	5 094
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 277	247	708	819	(111)	-13,5%	3 277
Vote 14 - Roads Agency Function		165 473	177 380	177 380	13 346	35 674	44 345	(8 671)	-19,6%	177 380
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>416 194</b>	<b>428 166</b>	<b>433 331</b>	<b>32 714</b>	<b>89 115</b>	<b>108 333</b>	<b>(19 218)</b>	<b>-17,7%</b>	<b>433 331</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>	<b>44 030</b>	<b>-2490,4%</b>	<b>(7 072)</b>

Reporting per municipal vote provide details on the spread of spending over the various functions of council. Revenue is mainly budgeted under the Executive and Council function and therefore the majority of the revenue will be reflected under this function. The integration of the Roads Agency function into the budget of Garden Route DM reflects under the Roads Transport municipal function above.

### 3.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment		3 614	3 829	3 829	(34)	161	957	(796)	-83%	3 829
Interest earned - external investments		12 091	8 500	8 500	442	914	2 125	(1 211)	-57%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	237	722	743	(21)	-3%	2 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		111	118	118	10	23	29	(6)	-20%	118
Agency services		184 673	195 834	195 834	11 685	54 348	48 959	5 390	11%	195 834
Transfers and subsidies		34 252	187 375	192 940	-	73 108	48 235	24 873	52%	192 940
Other revenue		164 071	22 067	22 067	746	2 047	5 517	(3 470)	-63%	22 067
Gains										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>402 522</b>	<b>420 694</b>	<b>426 259</b>	<b>13 086</b>	<b>131 323</b>	<b>106 565</b>	<b>24 758</b>	<b>23%</b>	<b>426 259</b>
<b>Expenditure By Type</b>										
Employee related costs		247 659	260 917	261 472	20 573	61 106	65 368	(4 262)	-7%	261 472
Remuneration of councillors		13 360	13 360	13 360	841	2 636	3 340	(704)	-21%	13 360
Debt impairment		1 841	1 500	1 500	98	98	375	(277)	-74%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	1 032	1 213	(181)	-15%	4 852
Finance charges		70	70	70	-	-	18	(18)	-100%	70
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		51 360	57 894	54 699	2 429	5 544	13 675	(8 131)	-59%	54 699
Contracted services		34 749	29 457	33 472	2 339	3 773	8 368	(4 595)	-55%	33 472
Transfers and subsidies		1 851	2 375	2 418	242	242	604	(362)	-60%	2 418
Other expenditure		60 318	57 740	61 489	5 844	14 684	15 372	(689)	-4%	61 489
Losses										
<b>Total Expenditure</b>		<b>416 194</b>	<b>428 166</b>	<b>433 331</b>	<b>32 714</b>	<b>89 115</b>	<b>108 333</b>	<b>(19 218)</b>	<b>-18%</b>	<b>433 331</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					54	54	-	54	#DIV/0!	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>			<b>(7 072)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>			<b>(7 072)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>			<b>(7 072)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>(1 768)</b>			<b>(7 072)</b>

## Revenue by Source

Revenue by source explains the types of income budgeted for and the performance of these items individually.

### Rental of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 30 September 2021 amounts to (R34,283) due to correcting journals processed.

### Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 30 September 2021 amounts to R442,110.

### Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 30 September 2021 amounts to R237,437.

### Licences and permits

The income from licences and permits for the month of 30 September 2021 amounts to R9,958.

### Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. Revenue from agency services was recorded for the month ended 30 September 2021 to the amount of R11,684,783.

### Transfers recognised – operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R69,855,000 for the Equitable Share was received during July 2021. The municipality received its first instalment of R1,735,000 for the Rural Roads Assets Management Grant during July 2021. During the month of August 2021 the following grants were received Local Government Financial Management Grant of R1,000,000 and the Expanded Public Works Programme Grant(EPWP) of R518,000 were received. For the month ended September 2021 no allocations were received.

#### Other revenue / Sundry income

Other revenue reflects an amount of R745,599 for the month ended 30 September 2021. Other revenue mostly consists of the following: Fire Services and Health Services.

#### **Expenditure by Type**

Expenditure by type reflects the operational budget per main type/category of expenditure.

#### Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 30 September 2021 amounted to R21,413,731 of an adjusted budgeted amount R274,831,911 that represents 7.8% of the budgeted amount and 65.4% of the monthly expenditure.

#### Debt Impairment / Depreciation and asset impairment

Debt Impairment of R98,290 and depreciation of R347,618 was recognised in September 2021.

These items account for non-cash budgeted items. The fixed asset register module must still be fully implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as the previous asset management system provider (Market Demand) terminated its services under the mSCOA contract. Phoenix had to develop a new asset register (at no additional cost to municipalities, as this was an mSCOA requirement when National Treasury awarded the transversal tender for financial systems). Garden Route DM must first test the new proposed asset register extensively to ensure it meets the requirements of mSCOA and GRAP and fully integrates seamlessly and correctly with the financial system before it can be implemented. The Asset Verification module has been implemented – the GRAP implementation testing will be done in October 2021.

#### Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R2,428,980 for the month ended 30 September 2021 against an adjusted budgeted amount of R54,698,785.

#### Contracted services

The contracted services for the month ended 30 September 2021 amounts to R2,338,549 against an adjusted budgeted amount of R33,471,658.

### Transfers and subsidies

The transfers and subsidies expenditure for the month ended 30 September 2021 amounts to R242,386.

### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,844,061 for month ended 30 September 2021. The municipality gradually returned to work as the lockdown level were eased.

The other expenditure consists of the following:

- Operating costs
- Operating Projects (own funds)

### 3.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		4 013	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 500	1 500	-	5	375	(370)	-99%	1 500
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	200	200	-	-	50	(50)	-100%	200
Vote 6 - Health		-	7 000	7 000	-	-	1 750	(1 750)	-100%	7 000
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	60 000	60 000	-	-	15 000	(15 000)	-100%	60 000
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>7 013</b>	<b>68 700</b>	<b>68 700</b>	-	<b>5</b>	<b>17 175</b>	<b>(17 170)</b>	<b>-100%</b>	<b>68 700</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		355	30	30	-	-	8	(8)	-100%	30
Vote 2 - Budget and Treasury Office		86	30	30	8	14	8	7	89%	30
Vote 3 - Corporate Services		2 461	5 130	5 130	87	87	1 283	(1 195)	-93%	5 130
Vote 4 - Planning and Development		179	90	90	-	-	23	(23)	-100%	90
Vote 5 - Public Safety		30	-	-	-	-	-	-	-	-
Vote 6 - Health		50	63	63	11	11	16	(5)	-29%	63
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		2 522	2 130	2 130	-	-	533	(533)	-100%	2 130
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		1 400	-	400	-	-	100	(100)	-100%	400
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>7 083</b>	<b>7 473</b>	<b>7 873</b>	<b>106</b>	<b>112</b>	<b>1 968</b>	<b>(1 856)</b>	<b>-94%</b>	<b>7 873</b>
<b>Total Capital Expenditure</b>		<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>106</b>	<b>117</b>	<b>19 143</b>	<b>(19 026)</b>	<b>-99%</b>	<b>76 573</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>6 915</b>	<b>13 750</b>	<b>13 750</b>	<b>95</b>	<b>106</b>	<b>3 438</b>	<b>(3 332)</b>	<b>-97%</b>	<b>13 750</b>
Executive and council		4 424	30	30	-	-	8	(8)	-100%	30
Finance and administration		2 483	13 720	13 720	95	106	3 430	(3 324)	-97%	13 720
Internal audit		9	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 602</b>	<b>2 363</b>	<b>2 363</b>	<b>11</b>	<b>11</b>	<b>591</b>	<b>(580)</b>	<b>-98%</b>	<b>2 363</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		5 522	2 130	2 130	-	-	533	(533)	-100%	2 130
Public safety		30	200	200	-	-	50	(50)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		50	33	33	11	11	8	3	37%	33
<b>Economic and environmental services</b>		<b>1 579</b>	<b>60</b>	<b>460</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>(115)</b>	<b>-100%</b>	<b>460</b>
Planning and development		179	60	60	-	-	15	(15)	-100%	60
Road transport		1 400	-	400	-	-	100	(100)	-100%	400
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>60 000</b>	<b>60 000</b>	<b>-</b>	<b>-</b>	<b>15 000</b>	<b>(15 000)</b>	<b>-100%</b>	<b>60 000</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	60 000	60 000	-	-	15 000	(15 000)	-100%	60 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>106</b>	<b>117</b>	<b>19 143</b>	<b>(19 026)</b>	<b>-99%</b>	<b>76 573</b>
<b>Funded by:</b>										
National Government		1 661	-	400	-	-	100	(100)	-100%	400
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		2 500	-	-	-	-	-	-	-	-
Transfers from Public Companies, Public Enterprises		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>4 161</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>(100)</b>	<b>-100%</b>	<b>400</b>
<b>Borrowing</b>	6	<b>9 935</b>	<b>60 000</b>	<b>60 000</b>	<b>106</b>	<b>117</b>	<b>15 000</b>	<b>(15 000)</b>	<b>-100%</b>	<b>60 000</b>
<b>Internally generated funds</b>		<b>9 935</b>	<b>16 173</b>	<b>16 173</b>	<b>106</b>	<b>117</b>	<b>4 043</b>	<b>(3 926)</b>	<b>-97%</b>	<b>16 173</b>
<b>Total Capital Funding</b>		<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>106</b>	<b>117</b>	<b>19 143</b>	<b>(19 026)</b>	<b>-99%</b>	<b>76 573</b>

Refer to next page for detail breakdown of the capital expenditure:

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
71120006635	1	Office furniture: Office MM	1001	30 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71204240001	2	Office equipment: CFO	1204	30 000,00	14 201,20	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71207230002	3	Replacing ICT Capital Equipment beyond economical repairs	1207	968 780,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71207230004	4	ICT Infrastructure	1207	4 500 000,00		In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71301240001	5	Office furniture: Exec Manager Corporate Services	1301	30 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104125	6	Monitors	1307	26 750,00	26 745,04	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308230001	7	Hygiene Equipment	1308	600 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	30 000,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71402400001	9	Air Conditioner	1402	20 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71408400001	10	Office Furniture: Human Settlements	1408	40 000,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71801240001	11	Office of the executive manager Community: office equipment	1801	30 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71801310001	12	Firestation: Mosselbay	1801	7 000 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71804310001	13	ODN EHP shadenet insurance	1804	6 164,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71805102408	14	Laminator - Insurance claim	1805	5 000,00	0,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71805104010	15	Blinds - Insurance claim	1805	5 500,00		In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71805104155	16	IT Equipment - Insurance claim	1805	12 060,00	11 108,52	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71806240001	17	Knysna EHP insurance claims	1806	3 800,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'000	YTD Expenditure R'	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
72205160001	18	Calitzdorp Spa Roof's	2205	2 000 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205230001	19	Power Tools	2205	80 000,00		In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205230002	20	Wet Fuel Generator	2205	50 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72305230001	21	Hazmat Rescue & Fire Equipment	2305	200 000,00		In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
74402100901	22	Landfill Site: PPE	4402	60 000 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104148	23	Laptops (Standard)	1307	260 640,00	64 782,61	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104149	24	Laptops (Small)	1307	22 020,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104150	25	Personal Computers (PC's)	1307	145 810,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104151	26	Printers (3-in-1)	1307	21 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71308102203	27	Office Extension / Office Container - RRAMS	2801	300 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72801104001	28	Office Furniture - RRAMS	2801	100 000,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104153	29	A3 Printer (GIS)	1307	25 000,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104121	30	Insurance / Uneconomical Repair	1307	30 000,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
<b>Totals</b>				<b>76 572 524,00</b>	<b>116 837,37</b>				



Project status: If the project is in the SCM process of being procured. Please state in which stage (planning,				
Commitments against capital for the month September 2021				
71120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	2 130,44
72305230001	22	Hazmat Rescue & Fire Equipment	2305	78 230,49
71805102408	15	Laminator - Insurance claim	1805	4 710,40
71805104010	16	Blinds - Insurance claim	1805	3 170,00
71204240001	2	Office equipment: CFO	1204	1 447,78
72205230001	20	Power Tools	2205	26 030,46
71307104148	24	Laptops (Standard)	1307	195 856,00
71307104149	25	Laptops (Small)	1307	22 017,39
71307104150	26	Personal Computers (PC's)	1307	145 810,00
71408400001	10	Office Furniture: Human Settlements	1408	6 800,00
72801104001	28	Office Furniture - RRAMS	2801	85 185,57
71307104153	29	A3 Printer (GIS)	1307	22 392,17
		<b>Total Commitments</b>		<b>593 780,70</b>

### 3.1.6 Table C6: Monthly Budget Statement - Financial Position

#### DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		143 131	164 643	164 643	44 583	164 643
Call investment deposits					143 000	
Consumer debtors					37 882	
Other debtors		23 956	24 106	24 106	34 384	24 106
Current portion of long-term receivables		3 867	3 733	3 733	4 293	3 733
Inventory		2 731	2 669	2 669	3 430	2 669
<b>Total current assets</b>		<b>173 685</b>	<b>195 152</b>	<b>195 152</b>	<b>267 573</b>	<b>195 152</b>
<b>Non current assets</b>						
Long-term receivables		59 705	52 945	52 945	61 340	52 945
Investments		27	27	27	27	27
Investment property		86 108	51 682	51 682	53 910	51 682
Investments in Associate						
Property, plant and equipment		166 336	227 652	228 052	172 163	227 652
Biological						
Intangible		2 139	2 113	2 113	835	2 113
Other non-current assets						
<b>Total non current assets</b>		<b>314 316</b>	<b>334 418</b>	<b>334 818</b>	<b>288 276</b>	<b>334 418</b>
<b>TOTAL ASSETS</b>		<b>488 001</b>	<b>529 570</b>	<b>529 970</b>	<b>555 848</b>	<b>529 570</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing					536	
Consumer deposits					973	
Trade and other payables		37 449	31 478	31 478	48 125	31 478
Provisions			34 270	34 270	25 242	34 270
<b>Total current liabilities</b>		<b>37 449</b>	<b>65 748</b>	<b>65 748</b>	<b>74 876</b>	<b>65 748</b>
<b>Non current liabilities</b>						
Borrowing		28	60 000	60 000	73	60 000
Provisions		144 823	135 506	135 506	136 744	135 506
<b>Total non current liabilities</b>		<b>144 852</b>	<b>195 506</b>	<b>195 506</b>	<b>136 817</b>	<b>195 506</b>
<b>TOTAL LIABILITIES</b>		<b>182 301</b>	<b>261 254</b>	<b>261 254</b>	<b>211 693</b>	<b>261 254</b>
<b>NET ASSETS</b>	2	<b>305 700</b>	<b>268 316</b>	<b>268 716</b>	<b>344 156</b>	<b>268 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 727	201 063	201 463	283 461	201 063
Reserves		18 973	67 253	67 253	60 695	67 253
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>305 700</b>	<b>268 316</b>	<b>268 716</b>	<b>344 156</b>	<b>268 316</b>

### 3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		204 407	221 849	221 849	12 460	56 633	55 462	1 171	2%	221 849
Transfers and Subsidies - Operational		179 813	187 375	192 940	-	73 108	48 235	24 873	52%	192 940
Transfers and Subsidies - Capital		-	-	-			-	-		-
Interest		15 801	11 470	11 470	680	1 635	2 868	(1 232)	-43%	11 470
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(409 171)	(428 096)	(433 261)	(32 471)	(88 872)	(72 210)	16 662	-23%	(433 261)
Finance charges		-	(70)	(70)	-	-	(12)	(12)	100%	(70)
Transfers and Grants		(1 965)	-	-	(242)	(242)	-	242	#DIV/0!	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 114)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(19 574)</b>	<b>42 262</b>	<b>34 343</b>	<b>(7 919)</b>	<b>-23%</b>	<b>(7 072)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 652	-	-				-		
Decrease (increase) in non-current receivables		3 636	-	-				-		
Decrease (increase) in non-current investments		-	-	-	(66 266)	(66 266)		(66 266)	#DIV/0!	
<b>Payments</b>										
Capital assets		(6 923)	(76 173)	(76 573)	(106)	(117)	(19 143)	(19 026)	99%	(76 573)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>366</b>	<b>(76 173)</b>	<b>(76 573)</b>	<b>(66 372)</b>	<b>(66 382)</b>	<b>(19 143)</b>	<b>47 239</b>	<b>-247%</b>	<b>(76 573)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing			60 000	60 000			15 000	(15 000)	-100%	60 000
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>60 000</b>	<b>60 000</b>	<b>-</b>	<b>-</b>	<b>15 000</b>	<b>15 000</b>	<b>100%</b>	<b>60 000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 748)</b>	<b>(23 644)</b>	<b>(23 644)</b>	<b>(85 946)</b>	<b>(24 121)</b>	<b>30 200</b>			<b>(23 644)</b>
Cash/cash equivalents at beginning:		169 768	188 287	188 287	211 704	211 704	188 287			211 704
Cash/cash equivalents at month/year end:		159 020	164 643	164 643		187 583	218 487			188 060

The municipal bank balance at 30 September 2021 totals R44 583 250 and the total balance of short term deposits was R133 000 000 and call account deposits amounted to R10 000 000. Total cash available at month-end is therefore R187 583 250.

Detailed information regarding commitments against the cash position is tabled below.

<b>REPORTING MONTH: 30 SEPTEMBER 2021</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 30 September 2021</b>	<b>18 704 084,82</b>	<b>44 583 250,06</b>
<b>Other Cash &amp; Cash Equivalents: Short term deposits</b>	<b>163 000 000,00</b>	<b>133 000 000,00</b>
<b>Other Cash &amp; Cash Equivalents: Call accounts</b>	<b>30 000 000,00</b>	<b>10 000 000,00</b>
<b>Total Cash &amp; Cash Equivalents:</b>	<b>211 704 084,82</b>	<b>187 583 250,06</b>
<b>LESS:</b>	<b>141 357 186,17</b>	<b>119 807 947,22</b>
Unspent Conditional Grants	5 319 072,08	5 319 072,08
Provision for staff leave	23 281 235,68	23 281 235,68
Provision for bonus	6 776 192,73	6 776 192,73
Post Retirement Benefits	37 463 916,00	37 463 916,00
Performance Bonus	1 436 040,60	1 436 040,60
Grant received in advance	34 927 500,00	17 463 750,00
Trade Payables	3 580 941,49	6 618 198,62
YTD Unspent Capital budget	12 751 693,09	19 026 293,67
YTD Unspent Operational budget	15 820 594,50	2 423 247,84
<b>Sub total</b>	<b>70 346 898,65</b>	<b>67 775 302,84</b>
<b>PLUS:</b>	<b>8 962 219,53</b>	<b>8 962 219,53</b>
VAT Receivable	1 937 602,53	1 937 602,53
Receivable Exchange	7 024 617,00	7 024 617,00
	<b>79 309 118,18</b>	<b>76 737 522,37</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	26 569 752,01	26 569 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
<b>Sub Total</b>	<b>18 614 592,17</b>	<b>16 042 996,36</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>7 701 377,00</b>	<b>7 701 377,00</b>
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	353 441,00	353 441,00
Erf 99, Glentana	197 936,00	197 936,00
Labour disputes	2 650 000,00	2 650 000,00
<b>Recalculated available cash balance</b>	<b>10 913 215,17</b>	<b>8 341 619,36</b>
<b>Total monthly commitments</b>	<b>17 094 939,50</b>	<b>17 480 148,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2021/22									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr						
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200														
Trade and Other Receivables from Exchange Transactions - Electricity	1300														
Receivables from Non-exchange Transactions - Property Rates	1400														
Receivables from Exchange Transactions - Waste Water Management	1500														
Receivables from Exchange Transactions - Waste Management	1600														
Receivables from Exchange Transactions - Property Rental Debtors	1700							0	11	11					
Interest on Arrear Debtor Accounts	1810	241	239	240	230	230	227	1 515	4 273	7 194	6 475				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	(46)	202	107	1 198	101	479	3 089	26 852	31 980	31 719				
<b>Total By Income Source</b>	<b>2000</b>	<b>193</b>	<b>440</b>	<b>346</b>	<b>1 428</b>	<b>331</b>	<b>707</b>	<b>4 605</b>	<b>31 136</b>	<b>39 185</b>	<b>38 205</b>				
<b>2020/21 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	(155)	34	13	14	14	15	416	1 683	2 034	2 142				
Commercial	2300														
Households	2400	2								2					
Other	2500	347	407	333	1 414	317	691	4 189	29 453	37 150	36 063				
<b>Total By Customer Group</b>	<b>2600</b>	<b>193</b>	<b>440</b>	<b>346</b>	<b>1 428</b>	<b>331</b>	<b>707</b>	<b>4 605</b>	<b>31 136</b>	<b>39 185</b>	<b>38 205</b>				

Long outstanding debtors that mainly consist of old sundry debt and fire accounts, remains a concern for the municipality and management will continue to report in terms of progress made.

The majority of the firefighting accounts are disputed with regards to the origin of the fire and who is responsible for the payment of the account. The fire section have implemented an electronic system which will assist in the future with disputes.

The municipality are required to submit debtors aged analysis data strings on a monthly basis.

Currently the debtor section initiated debt collection processes and will report quarterly to the financial services committee on the debt collection process.

## Section 5 – Creditors' analysis

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	809	522	-	2 141	28	11	(0)	45	3 555	-
Auditor General	0800										-
Other	0900										-
<b>Total By Customer Type</b>	<b>1000</b>	<b>809</b>	<b>522</b>	<b>-</b>	<b>2 141</b>	<b>28</b>	<b>11</b>	<b>(0)</b>	<b>45</b>	<b>3 555</b>	<b>-</b>

The municipality are required to submit creditors aged analysis data strings on a monthly basis.

The reasons for long outstanding creditors include invoices not submitted by suppliers or unresolved disputes on certain invoices.

The municipality are continuously working towards resolving outstanding disputes on invoices and obtaining outstanding invoices.

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

	Balance as at 01 September 2021	Movements for the month		Balance as at 30 September 2021	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<b>Garden Route District Municipality</b>						
<i>Interest Received YTD</i>	-			-		
<i>Standard Bank</i>	75 000 000,00	-27 500 000,00	7 500 000,00	55 000 000,00	236 573,63	311 532,53
<i>Investec Bank</i>	-		-	-		-
<i>ABSA</i>	35 000 000,00		-	35 000 000,00		23 934,25
<i>Nedbank</i>	53 000 000,00	-10 000 000,00	-	43 000 000,00	69 507,95	104 795,62
<i>FNB</i>	-	-8 500 000,00	8 500 000,00	-	26 000,68	26 000,68
<i>Standard Bank - Bank Guarantee investment investment</i>	-			-	-	-
<b>BANK DEPOSITS</b>	<b>163 000 000,00</b>	<b>-46 000 000,00</b>	<b>16 000 000,00</b>	<b>133 000 000,00</b>	<b>332 082,26</b>	<b>466 263,08</b>

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

## Section 7 – Allocation and grant receipts and expenditure

### 7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		162 568	177 702	178 540	–	73 108	44 635	27 942	62,6%	178 540
Local Government Equitable Share		157 370	167 653	167 653		69 855	41 913	27 942	66,7%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	250			1 000
Municipal Systems Improvement			4 500	4 500			1 125			4 500
EPWP Incentive		1 629	2 071	2 071	–	518	518			2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	3 316		1 735	829			3 316
Fire Service Capacity Building Grant	3									
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		2 859	8 473	14 000	–	–	3 500	(818)	-23,4%	14 000
PT - Integrated Transport Plan		900	900	1 778			445	(445)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629			1 407			5 629
PT - Fire Service Capacity Building Grant		–	–	–			–			–
PT - Financial Management Capacity Building Grant		–	250	293			73	(73)	-100,0%	293
PT - WC Support Grant		280	–	–			–			–
PT - Disaster Management Grant		–	–	27			7			27
PT - WC Support Grant		379	–	–			–			–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073			1 268			5 073
PT - Services Seta A21 Bricklaying Apprenticeship			–	1 200			300	(300)	-100,0%	1 200
Other transfers and grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	165 427	186 175	192 540	–	73 108	48 135	27 124	56,3%	192 540
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	–	400	–	–	100	(100)	-100,0%	400
NT - Rural Roads Asset Management Systems				400			100	(100)	-100,0%	400
Other capital transfers [insert description]										
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	–	–	400	–	–	100	(100)	-100,0%	400
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	165 427	186 175	192 940	–	73 108	48 235	27 024	56,0%	192 940

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act.

## 7.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		162 568	177 702	178 540	622	1 182	44 635	(43 453)	-97,4%	178 540
Local Government Equitable Share		157 370	167 653	167 653		-	41 913	(41 913)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	53	150	250	(100)	-40,1%	1 000
Municipal Systems Improvement		-	4 500	4 500			1 125	(1 125)	-100,0%	4 500
EPWP Incentive		1 629	2 071	2 071	569	1 032	518	514	99,3%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	3 316			829	(829)	-100,0%	3 316
Fire Service Capacity Building Grant										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		2 859	8 473	14 000	214	714	3 500	(2 706)	-77,3%	14 000
PT - Integrated Transport Plan		900	900	1 778			445	(445)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		-	5 000	5 629	214	641	1 407	(766)	-54,4%	5 629
PT - Financial Management Capacity Building Grant		-	-	-			-	-		-
PT - WC Support Grant		-	250	293			73			293
PT - WC Support Grant		280								-
PT - Disaster Management Grant		-		27			7			27
PT - WC Support Grant		379								-
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073			1 268	(1 268)	-100,0%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				1 200		73	300	(227)	-75,7%	1 200
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		165 427	186 175	192 540	836	1 896	48 135	(46 159)	-95,9%	192 540
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	400	-	-	67	(67)	-100,0%	400
NT - Rural Roads Asset Management Systems				400			67	(67)	-100,0%	400
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	400	-	-	67	(67)	-100,0%	400
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		165 427	186 175	192 940	836	1 896	48 202	(46 226)	-95,9%	192 940

Performance reporting on grants are been done by the Chief Financial Officer in order to comply with the Division of Revenue Act.

The Equitable Share are used for the day to day running of the Municipality for example salaries, own funded projects and contracted services and is therefore unconditional and GRDM are dependent on it to sustain operations.



## Section 8 – Expenditure on councillor and board members allowances and employee benefits

### Supporting Table C8

#### DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		11 298	11 298	11 298	824	2 602	2 825	(223)	-8%	11 298
Pension and UIF Contributions		242	242	242	3	6	60	(54)	-90%	242
Medical Aid Contributions		78	78	78	8	16	19	(4)	-18%	78
Motor Vehicle Allowance		776	776	776	-	-	194	(194)	-100%	776
Cellphone Allowance		515	-	515	5	13	129	(116)	-90%	515
Housing Allowances		451	451	451	-	-	113	(113)	-100%	451
Other benefits and allowances		-	515	-	-	-	-	-	-	515
<b>Sub Total - Councillors</b>		<b>13 360</b>	<b>13 360</b>	<b>13 360</b>	<b>841</b>	<b>2 636</b>	<b>3 340</b>	<b>(704)</b>	<b>-21%</b>	<b>13 360</b>
<b>% increase</b>	4		<b>0,0%</b>	<b>0,0%</b>						<b>0,0%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 390	4 587	4 587	474	1 423	1 147	276	24%	4 587
Pension and UIF Contributions		161	1 484	1 484	0	1	371	(370)	-100%	1 484
Medical Aid Contributions		105	113	113	5	14	28	(14)	-50%	113
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		804	840	840	41	124	210	(85)	-41%	840
Cellphone Allowance		142	148	148	9	27	37	(10)	-27%	148
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		770	804	804	-	-	201	(201)	-100%	804
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 371</b>	<b>7 977</b>	<b>7 977</b>	<b>530</b>	<b>1 589</b>	<b>1 994</b>	<b>(405)</b>	<b>-20%</b>	<b>7 977</b>
<b>% increase</b>	4		<b>25,2%</b>	<b>25,2%</b>						<b>25,2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		150 980	160 610	161 684	13 359	39 403	40 421	(1 017)	-3%	160 610
Pension and UIF Contributions		24 725	24 941	24 941	2 226	6 507	6 235	271	4%	24 941
Medical Aid Contributions		19 890	21 819	21 842	1 945	5 789	5 461	328	6%	21 819
Overtime		4 080	5 011	5 001	486	1 274	1 250	23	2%	5 011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 384	9 909	9 862	828	2 551	2 466	86	3%	9 909
Cellphone Allowance		122	137	137	9	28	34	(6)	-17%	137
Housing Allowances		2 463	2 531	2 531	187	1 213	633	580	92%	2 531
Other benefits and allowances		18 195	14 583	14 102	834	2 288	3 525	(1 238)	-35%	14 583
Payments in lieu of leave		-	4 724	4 724	148	464	1 181	(718)	-61%	4 724
Long service awards		-	90	-	-	-	-	-	-	90
Post-retirement benefit obligations		9 942	8 586	8 676	20	20	2 169	(2 149)	-99%	8 586
<b>Sub Total - Other Municipal Staff</b>		<b>239 781</b>	<b>252 941</b>	<b>253 500</b>	<b>20 043</b>	<b>59 536</b>	<b>63 375</b>	<b>(3 839)</b>	<b>-6%</b>	<b>252 941</b>
<b>% increase</b>	4		<b>5,5%</b>	<b>5,7%</b>						<b>5,5%</b>
<b>Total Parent Municipality</b>		<b>259 512</b>	<b>274 277</b>	<b>274 837</b>	<b>21 414</b>	<b>63 761</b>	<b>68 709</b>	<b>(4 949)</b>	<b>-7%</b>	<b>274 277</b>

Remuneration related expenditure for the month ended 30 September 2021 amounted to R21,413,731.

Section 9 – Municipal manager’s quality certification



54 York Street,  
George  
Western Cape  
6529

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[www.gardenroute.gov.za](http://www.gardenroute.gov.za)

**OFFICE OF THE MUNICIPAL MANAGER**

Enquiries: Louise Hoek  
Reference: A/1/1 – 21/22  
Date: 06 October 2021

Provincial Treasury  
Local Government Budget Analysis  
Private Bag X9165  
CAPE TOWN  
8000

National Treasury  
Local Government Budget Analysis  
Private Bag X115  
PRETORIA

Sir / Madam

**QUALITY CERTIFICATE**

I, MG STRATU, the accounting officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**, hereby certify that the–

- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- Mid-year budget and performance assessment

for the month ended **30 September 2021**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE STRATU

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

Signature   
Date 6/10/2021