



2021/2022  
FINANCIAL YEAR

# MONTHLY FINANCIAL MONITORING REPORT

M04: 31 October 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 31 October 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 31 October 2021 amounted to **R16,110,770** which represents **3,7%** of the total adjusted budgeted figure of **R426,259,313**.

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

Operating expenditure for the month ended 31 October 2021 amounted to **R33,795,611**, with a total adjusted budgeted figure of **R433,331,265**, the operational expenditure for the month is **7.8%** of the total adjusted budget. The majority of the expenditure related to Employee and Councillor related cost of **R23,448,564** (**69%** of the monthly expenditure).

## **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R76,572,524**. Capital expenditure of **R599,699** were recorded for the month ended 31 October 2021. R60m is included in the capital budget for the construction of the regional landfill site. Procurement processes for construction of the site and an external loan to finance the project is in progress. SCM process will be followed to appoint the operator of the regional landfill site. Four Municipalities are participating namely George, Mossel Bay, Knysna and Bitou Municipality. Monthly the participating municipalities will repay GRDM for the usage of the regional landfill site and this revenue will be used to repay the loan obligation and the contractor operating the landfill site. A Rehabilitation reserve will be established which must be cash funded to be able to pay for the rehabilitation once the landfill site has reached the end of its useful life.

Refer to page 15, 16, 17 & 18 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 31 October 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 - M04 October

| 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             | 395                | 1 309              | 2 833              | (1 524)             | -54%            | 8 500              |
| Transfers and subsidies  | 34 252           | 187 375             | 192 940           | –                  | 73 108             | 64 313             | 8 795               | 14%             | 192 940            |
| Other own revenue  | 356 179          | 224 819             | 224 819           | 15 716             | 73 017             | 74 940             | (1 923)             | -3%             | 224 819            |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>402 522</b>   | <b>420 694</b>      | <b>426 259</b>    | <b>16 111</b>      | <b>147 433</b>     | <b>142 086</b>     | <b>5 347</b>        | <b>4%</b>       | <b>426 259</b>     |
| Employee costs   | 247 659          | 260 917             | 261 472           | 22 634             | 83 740             | 87 157             | (3 418)             | -4%             | 261 472            |
| Remuneration of Councillors  | 13 360           | 13 360              | 13 360            | 814                | 3 451              | 4 453              | (1 003)             | -23%            | 13 360             |
| Depreciation & asset impairment  | 4 987            | 4 852               | 4 852             | 348                | 1 380              | 1 617              | (237)               | -15%            | 4 852              |
| Finance charges  | 70               | 70                  | 70                | –                  | –                  | 23                 | (23)                | -100%           | 70                 |
| Inventory consumed and bulk purchases  | 51 360           | 57 894              | 54 699            | 1 893              | 7 436              | 18 233             | (10 797)            | -59%            | 54 699             |
| Transfers and subsidies  | 1 851            | 2 375               | 2 418             | 1 393              | 1 635              | 806                | 829                 | 103%            | 2 418              |
| Other expenditure  | 96 908           | 88 698              | 96 461            | 6 714              | 25 269             | 32 154             | (6 884)             | -21%            | 96 461             |
| <b>Total Expenditure</b>   | <b>416 194</b>   | <b>428 166</b>      | <b>433 331</b>    | <b>33 796</b>      | <b>122 910</b>     | <b>144 444</b>     | <b>(21 533)</b>     | <b>-15%</b>     | <b>433 331</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(13 672)</b>  | <b>(7 472)</b>      | <b>(7 072)</b>    | <b>(17 685)</b>    | <b>24 523</b>      | <b>(2 357)</b>     | <b>26 880</b>       | <b>-1140%</b>   | <b>(7 072)</b>     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | –                | –                   | –                 | –                  | 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>(17 685)</b>    | <b>24 577</b>      | <b>(2 357)</b>     | <b>26 934</b>       | <b>-1143%</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>(17 685)</b>    | <b>24 577</b>      | <b>(2 357)</b>     | <b>26 934</b>       | <b>-1143%</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>600</b>         | <b>717</b>         | <b>25 524</b>      | <b>(24 808)</b>     | <b>-97%</b>     | <b>76 573</b>      |
| Capital transfers recognised   | 4 161            | –                   | 400               | –                  | –                  | 133                | (133)               | -100%           | 400                |
| Borrowing  | –                | 60 000              | 60 000            | –                  | –                  | 20 000             | (20 000)            | -100%           | 60 000             |
| Internally generated funds   | 9 935            | 16 173              | 16 173            | 600                | 717                | 5 391              | (4 674)             | -87%            | 16 173             |
| <b>Total sources of capital funds</b>  | <b>14 096</b>    | <b>76 173</b>       | <b>76 573</b>     | <b>600</b>         | <b>717</b>         | <b>25 524</b>      | <b>(24 808)</b>     | <b>-97%</b>     | <b>76 573</b>      |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 173 685          | 195 152             | 195 152           |                    | 238 331            |                    |                     |                 | 195 152            |
| Total non current assets   | 314 316          | 334 418             | 334 818           |                    | 288 528            |                    |                     |                 | 334 418            |
| Total current liabilities  | 37 449           | 65 748              | 65 748            |                    | 64 590             |                    |                     |                 | 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           |                    | 325 452            |                    |                     |                 | 268 316            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating   | (11 114)         | (7 472)             | (7 072)           | (17 685)           | 24 577             | 34 343             | 9 766               | 28%             | (7 072)            |
| Net cash from (used) investing   | 366              | (76 173)            | (76 573)          | (53 735)           | (53 852)           | (19 143)           | 34 709              | -181%           | (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>158 308</b>     | <b>218 487</b>     | <b>60 179</b>       | <b>28%</b>      | <b>163 939</b>     |
| <b>Debtors &amp; creditors analysis</b>  | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | (130)            | 384                 | 378               | 334                | 1 424              | 323                | 4 838               | 31 209          | 38 760             |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 260              | 18                  | 1                 | –                  | 421                | 28                 | (2)                 | 24              | 749                |

### 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) - M04 October

| 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>1</b> |                 |                     |                 |                 |                |                |                 |                |                    |
| <b>Revenue - Functional</b>                       |          |                 |                     |                 |                 |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>       |          | <b>230 331</b>  | <b>236 045</b>      | <b>241 611</b>  | <b>3 561</b>    | <b>83 621</b>  | <b>80 537</b>  | 3 084           | 4%             | <b>241 611</b>     |
| Executive and council                             |          | 230 104         | 234 304             | 239 869         | 3 561           | 83 556         | 79 956         | 3 599           | 5%             | 239 869            |
| Finance and administration                        |          | 228             | 1 741               | 1 741           | -               | 65             | 580            | (516)           | -89%           | 1 741              |
| Internal audit                                    |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <i><b>Community and public safety</b></i>         |          | <b>6 606</b>    | <b>5 812</b>        | <b>5 812</b>    | <b>663</b>      | <b>1 355</b>   | <b>1 937</b>   | (582)           | -30%           | <b>5 812</b>       |
| Community and social services                     |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Sport and recreation                              |          | 6 256           | 5 422               | 5 422           | 633             | 1 259          | 1 807          | (548)           | -30%           | 5 422              |
| Public safety                                     |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Housing   |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Health  |          | 350             | 390                 | 390             | 31              | 96             | 130            | (34)            | -26%           | 390                |
| <i><b>Economic and environmental services</b></i> |          | <b>165 584</b>  | <b>178 836</b>      | <b>178 836</b>  | <b>11 886</b>   | <b>62 512</b>  | <b>59 612</b>  | 2 899           | 5%             | <b>178 836</b>     |
| Planning and development                          |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Road transport                                    |          | 165 473         | 178 718             | 178 718         | 11 886          | 62 488         | 59 573         | 2 915           | 5%             | 178 718            |
| Environmental protection                          |          | 111             | 118                 | 118             | -               | 23             | 39             | (16)            | -40%           | 118                |
| <i><b>Trading services</b></i>                    |          | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| Energy sources                                    |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Water management                                  |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Waste water management                            |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Waste management                                  |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <i><b>Other</b></i>                               | <b>4</b> | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>Total Revenue - Functional</b>                 | <b>2</b> | <b>402 522</b>  | <b>420 694</b>      | <b>426 259</b>  | <b>16 111</b>   | <b>147 487</b> | <b>142 086</b> | <b>5 401</b>    | <b>4%</b>      | <b>426 259</b>     |
| <b>Expenditure - Functional</b>                   |          |                 |                     |                 |                 |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>       |          | <b>135 527</b>  | <b>138 000</b>      | <b>140 792</b>  | <b>11 096</b>   | <b>40 080</b>  | <b>46 931</b>  | (6 851)         | -15%           | <b>140 792</b>     |
| Executive and council                             |          | 52 858          | 50 582              | 53 332          | 3 992           | 11 935         | 17 777         | (5 842)         | -33%           | 53 332             |
| Finance and administration                        |          | 79 953          | 84 933              | 84 976          | 6 889           | 27 275         | 28 325         | (1 050)         | -4%            | 84 976             |
| Internal audit                                    |          | 2 715           | 2 485               | 2 485           | 215             | 870            | 828            | 42              | 5%             | 2 485              |
| <i><b>Community and public safety</b></i>         |          | <b>88 563</b>   | <b>80 872</b>       | <b>80 899</b>   | <b>6 882</b>    | <b>26 133</b>  | <b>26 966</b>  | (833)           | -3%            | <b>80 899</b>      |
| Community and social services                     |          | 14 616          | 7 804               | 7 831           | 663             | 3 450          | 2 610          | 839             | 32%            | 7 831              |
| Sport and recreation                              |          | 12 639          | 12 512              | 12 512          | 891             | 3 280          | 4 171          | (890)           | -21%           | 12 512             |
| Public safety                                     |          | 26 761          | 25 100              | 25 100          | 2 192           | 7 873          | 8 367          | (494)           | -6%            | 25 100             |
| Housing   |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Health  |          | 34 547          | 35 456              | 35 456          | 3 137           | 11 530         | 11 819         | (288)           | -2%            | 35 456             |
| <i><b>Economic and environmental services</b></i> |          | <b>182 370</b>  | <b>203 424</b>      | <b>205 770</b>  | <b>15 312</b>   | <b>54 843</b>  | <b>68 590</b>  | (13 747)        | -20%           | <b>205 770</b>     |
| Planning and development                          |          | 9 706           | 19 390              | 20 019          | 1 406           | 4 479          | 6 673          | (2 194)         | -33%           | 20 019             |
| Road transport                                    |          | 169 326         | 180 758             | 182 474         | 13 622          | 49 371         | 60 825         | (11 454)        | -19%           | 182 474            |
| Environmental protection                          |          | 3 339           | 3 277               | 3 277           | 285             | 993            | 1 092          | (99)            | -9%            | 3 277              |
| <i><b>Trading services</b></i>                    |          | <b>6 612</b>    | <b>3 209</b>        | <b>3 209</b>    | <b>364</b>      | <b>1 092</b>   | <b>1 070</b>   | 22              | 2%             | <b>3 209</b>       |
| Energy sources                                    |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Water management                                  |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Waste water management                            |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Waste management                                  |          | 6 612           | 3 209               | 3 209           | 364             | 1 092          | 1 070          | 22              | 2%             | 3 209              |
| <i><b>Other</b></i>                               |          | <b>3 121</b>    | <b>2 661</b>        | <b>2 661</b>    | <b>141</b>      | <b>763</b>     | <b>887</b>     | (124)           | -14%           | <b>2 661</b>       |
| <b>Total Expenditure - Functional</b>             | <b>3</b> | <b>416 194</b>  | <b>428 166</b>      | <b>433 331</b>  | <b>33 796</b>   | <b>122 910</b> | <b>144 444</b> | <b>(21 533)</b> | <b>-15%</b>    | <b>433 331</b>     |
| <b>Surplus/ (Deficit) for the year</b>            |          | <b>(13 672)</b> | <b>(7 472)</b>      | <b>(7 072)</b>  | <b>(17 685)</b> | <b>24 577</b>  | <b>(2 357)</b> | <b>26 934</b>   | <b>-1143%</b>  | <b>(7 072)</b>     |



### 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) - M04 October

| 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 |
| R thousands                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                        | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council         |     | 230 104         | 234 304             | 239 869         | 3 561          | 83 556        | 79 956        | 3 599        | 4,5%           | 239 869            |
| Vote 2 - Budget and Treasury Office    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services            |     | 228             | 1 741               | 1 741           | -              | 65            | 580           | (516)        | -88,8%         | 1 741              |
| Vote 4 - Planning and Development      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 5 - Public Safety                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 6 - Health                        |     | 350             | 390                 | 390             | 31             | 96            | 130           | (34)         | -26,2%         | 390                |
| Vote 7 - Community and Social Services |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 8 - Sport and Recreation          |     | 6 256           | 5 422               | 5 422           | 633            | 1 259         | 1 807         | (548)        | -30,3%         | 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             | -              | 23            | 39            | (16)         | -40,3%         | 118                |
| Vote 14 - Roads Agency Function        |     | 165 473         | 178 718             | 178 718         | 11 886         | 62 488        | 59 573        | 2 915        | 4,9%           | 178 718            |
| Vote 15 - Electricity                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total Revenue by Vote                  | 2   | 402 522         | 420 694             | 426 259         | 16 111         | 147 487       | 142 086       | 5 401        | 3,8%           | 426 259            |
| Expenditure by Vote                    | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council         |     | 55 795          | 54 394              | 57 144          | 3 090          | 12 381        | 19 048        | (6 667)      | -35,0%         | 57 144             |
| Vote 2 - Budget and Treasury Office    |     | 25 236          | 24 007              | 24 007          | 2 284          | 8 140         | 8 002         | 138          | 1,7%           | 24 007             |
| Vote 3 - Corporate Services            |     | 44 399          | 49 126              | 49 168          | 4 686          | 15 934        | 16 389        | (455)        | -2,8%          | 49 168             |
| Vote 4 - Planning and Development      |     | 27 898          | 30 006              | 30 635          | 2 391          | 8 709         | 10 212        | (1 502)      | -14,7%         | 30 635             |
| Vote 5 - Public Safety                 |     | 34 204          | 32 904              | 32 931          | 2 816          | 10 637        | 10 977        | (340)        | -3,1%          | 32 931             |
| Vote 6 - Health                        |     | 36 747          | 37 973              | 37 973          | 3 367          | 12 372        | 12 658        | (285)        | -2,3%          | 37 973             |
| Vote 7 - Community and Social Services |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 8 - Sport and Recreation          |     | 12 639          | 12 512              | 12 512          | 891            | 3 280         | 4 171         | (890)        | -21,3%         | 12 512             |
| Vote 9 - Waste Management              |     | 6 612           | 3 209               | 3 209           | 364            | 1 092         | 1 070         | 22           | 2,0%           | 3 209              |
| Vote 10 - Roads Transport              |     | 3 853           | 3 378               | 5 094           | 2              | 2             | 1 698         | (1 696)      | -99,9%         | 5 094              |
| Vote 11 - Waste Water Management       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 12 - Water                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 13 - Environment Protection       |     | 3 339           | 3 277               | 3 277           | 285            | 993           | 1 092         | (99)         | -9,1%          | 3 277              |
| Vote 14 - Roads Agency Function        |     | 165 473         | 177 380             | 177 380         | 13 619         | 49 368        | 59 127        | (9 758)      | -16,5%         | 177 380            |
| Vote 15 - Electricity                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total Expenditure by Vote              | 2   | 416 194         | 428 166             | 433 331         | 33 796         | 122 910       | 144 444       | (21 533)     | -14,9%         | 433 331            |
| Surplus/ (Deficit) for the year        | 2   | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 577        | (2 357)       | 26 934       | -1142,6%       | (7 072)            |

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) - M04 October

| 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 |
| R thousands  |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue By Source  |     |                 |                     |                 |                |               |               |              |                |                    |
| 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           | 128            | 289           | 1 276         | (987)        | -77%           | 3 829              |
| Interest earned - external investments   |     | 12 091          | 8 500               | 8 500           | 395            | 1 309         | 2 833         | (1 524)      | -54%           | 8 500              |
| Interest earned - outstanding debtors  |     | 3 710           | 2 970               | 2 970           | 1 267          | 1 989         | 990           | 999          | 101%           | 2 970              |
| Dividends received   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Fines, penalties and forfeits  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Licences and permits   |     | 111             | 118                 | 118             | -              | 23            | 39            | (16)         | -40%           | 118                |
| Agency services  |     | 184 673         | 195 834             | 195 834         | 13 135         | 67 483        | 65 278        | 2 205        | 3%             | 195 834            |
| Transfers and subsidies  |     | 34 252          | 187 375             | 192 940         | -              | 73 108        | 64 313        | 8 795        | 14%            | 192 940            |
| Other revenue  |     | 164 071         | 22 067              | 22 067          | 1 186          | 3 232         | 7 356         | (4 124)      | -56%           | 22 067             |
| Gains  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total Revenue (excluding capital transfers and contributions)  |     | 402 522         | 420 694             | 426 259         | 16 111         | 147 433       | 142 086       | 5 347        | 4%             | 426 259            |
| Expenditure By Type  |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs   |     | 247 659         | 260 917             | 261 472         | 22 634         | 83 740        | 87 157        | (3 418)      | -4%            | 261 472            |
| Remuneration of councillors  |     | 13 360          | 13 360              | 13 360          | 814            | 3 451         | 4 453         | (1 003)      | -23%           | 13 360             |
| Debt impairment  |     | 1 841           | 1 500               | 1 500           | -              | 98            | 500           | (402)        | -80%           | 1 500              |
| Depreciation & asset impairment  |     | 4 987           | 4 852               | 4 852           | 348            | 1 380         | 1 617         | (237)        | -15%           | 4 852              |
| Finance charges  |     | 70              | 70                  | 70              | -              | -             | 23            | (23)         | -100%          | 70                 |
| Bulk purchases - electricity   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Inventory consumed   |     | 51 360          | 57 894              | 54 699          | 1 893          | 7 436         | 18 233        | (10 797)     | -59%           | 54 699             |
| Contracted services  |     | 34 749          | 29 457              | 33 472          | 2 134          | 5 907         | 11 157        | (5 250)      | -47%           | 33 472             |
| Transfers and subsidies  |     | 1 851           | 2 375               | 2 418           | 1 393          | 1 635         | 806           | 829          | 103%           | 2 418              |
| Other expenditure  |     | 60 318          | 57 740              | 61 489          | 4 580          | 19 264        | 20 496        | (1 233)      | -6%            | 61 489             |
| Losses   |     |                 |                     |                 |                |               |               | -            |                | -                  |
| Total Expenditure  |     | 416 194         | 428 166             | 433 331         | 33 796         | 122 910       | 144 444       | (21 533)     | -15%           | 433 331            |
| Surplus/(Deficit)  |     | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 523        | (2 357)       | 26 880       | (0)            | (7 072)            |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     |                 |                     |                 | -              | 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)  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus/(Deficit) after capital transfers & contributions  |     | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 577        | (2 357)       |              |                | (7 072)            |
| Taxation   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus/(Deficit) after taxation   |     | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 577        | (2 357)       |              |                | (7 072)            |
| Attributable to minorities   |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) attributable to municipality   |     | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 577        | (2 357)       |              |                | (7 072)            |
| Share of surplus/ (deficit) of associate   |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/ (Deficit) for the year  |     | (13 672)        | (7 472)             | (7 072)         | (17 685)       | 24 577        | (2 357)       |              |                | (7 072)            |

## **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 31 October 2021 amounts to R128,170. Income from Rental of facilities are below projected budget, property section is in progress with a turnaround strategy for properties and reviewing lease agreements to ensure maximum revenue is generated from the property portfolio.

### **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 31 October 2021 amounts to R395,072. Money is invested for longer periods of time to optimize interest income on excess money not needed immediately for operations.

### **Interest raised – Outstanding debtors**

The interest on outstanding debtors for the month of 31 October 2021 amounts to R1,267,206.

### **Licences and permits**

The municipality records no income from licences and permits for the month of 31 October 2021. The Environmental Health Services will issue licences and permits, however the main focus is on COVID activities since the commencement of the pandemic.

### **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 31 October 2021 to the amount of R13,134,636 (this includes the allocation needed for the daily operations of the roads function and the admin fee that GRDM receives of R1.3m for the month of October).

### **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 October 2021 no allocations were received.

#### Other revenue / Sundry income

Other revenue reflects an amount of R1,185,686 for the month ended 31 October 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 31 October 2021 amounted to R23,448,564 of an adjusted budgeted amount R274,831,911 that represents 8.5% of the total budgeted amount and 69% of the monthly expenditure for October 2021.

#### Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised in October 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. Testing on a test platform was done in September 2021 and will continue in December 2021. (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.) Full implementation and sign-off will be done after Garden Route DM tested all the required functionalities of 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.

#### Other materials

Other materials consist of all inventory consumed purchases for materials and supplies and amounts to R1,892,593 for the month ended 31 October 2021 against an adjusted budgeted amount of R54,698,785.

#### Contracted services

The contracted services for the month ended 31 October 2021 amounts to R2,134,212 against an adjusted budgeted amount of R33,471,658.

#### Transfers and subsidies

The transfers and subsidies expenditure for the month ended 31 October 2021 amounts to R1,392,528.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R4,580,096 for month ended 31 October 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) - M04 October

| B04 Garden Route - Table G5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mo4 October |     |                 |                     |                 |                |               |               |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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 |
| R thousands  | 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             | 500           | (495)           | -99%           | 1 500              |
| Vote 4 - Planning and Development  |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 5 - Public Safety   |     | -               | 200                 | 200             | 228            | 228           | 67            | 161             | 242%           | 200                |
| Vote 6 - Health  |     | -               | 7 000               | 7 000           | -              | -             | 2 333         | (2 333)         | -100%          | 7 000              |
| Vote 7 - Community and Social Services   |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 8 - Sport and Recreation  |     | 3 000           | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 9 - Waste Management  |     | -               | 60 000              | 60 000          | -              | -             | 20 000        | (20 000)        | -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>228</b>     | <b>233</b>    | <b>22 900</b> | <b>(22 667)</b> | <b>-99%</b>    | <b>68 700</b>      |
| <b>Single Year expenditure appropriation</b>   | 2   |                 |                     |                 |                |               |               |                 |                |                    |
| Vote 1 - Executive and Council   |     | 355             | 30                  | 30              | -              | -             | 10            | (10)            | -100%          | 30                 |
| Vote 2 - Budget and Treasury Office  |     | 86              | 30                  | 30              | -              | 14            | 10            | 4               | 42%            | 30                 |
| Vote 3 - Corporate Services  |     | 2 461           | 5 130               | 5 130           | 364            | 451           | 1 710         | (1 259)         | -74%           | 5 130              |
| Vote 4 - Planning and Development  |     | 179             | 90                  | 90              | -              | -             | 30            | (30)            | -100%          | 90                 |
| Vote 5 - Public Safety   |     | 30              | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 6 - Health  |     | 50              | 63                  | 63              | 8              | 19            | 21            | (2)             | -9%            | 63                 |
| Vote 7 - Community and Social Services   |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 8 - Sport and Recreation  |     | 2 522           | 2 130               | 2 130           | -              | -             | 710           | (710)           | -100%          | 2 130              |
| Vote 9 - Waste Management  |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Vote 10 - Roads Transport  |     | 1 400           | -                   | 400             | -              | -             | 133           | (133)           | -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>372</b>     | <b>484</b>    | <b>2 624</b>  | <b>(2 140)</b>  | <b>-82%</b>    | <b>7 873</b>       |
| <b>Total Capital Expenditure</b>   |     | <b>14 096</b>   | <b>76 173</b>       | <b>76 573</b>   | <b>600</b>     | <b>717</b>    | <b>25 524</b> | <b>(24 808)</b> | <b>-97%</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' | 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        | 598 216,00            |                    | 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        | 2 756 980,00          |                    | 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        | 6 819 700,00          |                    | 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              | 4 710,40           | 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. |
| 71805104010 | 15 | Blinds - Insurance claim                                    | 1805        | 5 500,00              | 3 170,00           | 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.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. |
| 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.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. |
| 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.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. |
| 72305230001  | 21 | Hazmat Rescue & Fire Equipment              | 2305        | 380 300,00             | 228 136,09         | 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. |
| 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.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. |
| 71307104148  | 23 | Laptops (Standard)                          | 1307        | 260 640,00             | 260 638,61         | 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. |
| 71307104149  | 24 | Laptops (Small)                             | 1307        | 22 020,00              | 22 017,39          | 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. |
| 71307104150  | 25 | Personal Computers (PC's)                   | 1307        | 145 810,00             | 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.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. |
| 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.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. |
| 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.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. |
| 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.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. |
| 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.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. |
| 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.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. |
| 071207230005 | 31 | ICT Infrastructure: Servers                 | 1207        | 884 459,00             |                    | 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. |
| 071207230006 | 32 | ICT Infrastructure: Security                | 1207        | 67 624,00              |                    | 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. |
| 071207230007 | 33 | ICT Infrastructure: Upgrade MS SQL          | 1207        | 51 740,00              |                    | 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. |
| 071207230010 | 34 | ICT Infrastructure: 8 Port Switches         | 1207        | 76 544,00              |                    | 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.  |
|--------------|----|---|-------------|-----------------------|--------------------|--------------------------|---|--|--|
| 071207230013 | 35 | ICT Infrastructure: 6 U Rack Units            | 1207        | 54 261,00             |                    | 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. |
| 071207230014 | 36 | ICT Infrastructure: 9 U Rack Units            | 1207        | 5 392,00              |                    | 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. |
| 071207230011 | 37 | ICT Infrastructure: Access Points (AP-AC-LR)  | 1207        | 33 852,00             |                    | 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. |
| 071207230015 | 38 | ICT Infrastructure: 1 U Brush Panels          | 1207        | 2 348,00              |                    | 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. |
| 071207230016 | 39 | ICT Infrastructure: 48 Port Patch Panels      | 1207        | 2 323,00              |                    | 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. |
| 071207230018 | 40 | ICT Infrastructure: Blanking Plates           | 1207        | 3 920,00              |                    | 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. |
| 071207230022 | 41 | Multimedia Group Conferencing Devices         | 1207        | 31 131,00             |                    | 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. |
| 071207230024 | 42 | Council Chambers - Multimedia                 | 1207        | 255 629,00            |                    | 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. |
| 071207230021 | 43 | UPS   | 1207        | 10 335,00             |                    | 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. |
| 071207230008 | 44 | ICT Infrastructure: 48 Port Switches          | 1207        | 191 595,00            |                    | 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. |
| 071207230009 | 45 | ICT Infrastructure: 24 Port Switches          | 1207        | 70 859,00             |                    | 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. |
| 071207230012 | 46 | ICT Infrastructure: Access Points (UAP-XG-US) | 1207        | 147 305,00            |                    | 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. |
| 071207230017 | 47 | ICT Infrastructure: 24 Port Patch Panels      | 1207        | 7 718,00              |                    | 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. |
| 071207230019 | 48 | ICT Infrastructure: QNAP Storage              | 1207        | 143 080,00            |                    | 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. |
| 071207230020 | 49 | TDR Meter                                     | 1207        | 15 969,00             |                    | 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. |
| 071207230023 | 50 | Webcams                                       | 1207        | 7 500,00              |                    | 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. |
| 071207230025 | 51 | Tablets                                       | 1207        | 50 000,00             |                    | 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. |
| Totals       |    |   |             | 76 572 524,00         | 716 537,25         |                          |   |  |  |

| Commitments against capital for the month October 2021 |    |   |      |                   |
|--|----|---|------|-------------------|
| 71120006639  | 8  | Office Furniture & Equipment: Man Planning&Dev              | 1401 | 2 130,44          |
| 72305230001  | 21 | Hazmat Rescue & Fire Equipment                              | 2305 | 70 190,87         |
| 72801104001  | 28 | Office Furniture - RRAMS                                    | 2801 | 85 185,57         |
| 71307104153  | 29 | A3 Printer (GIS)  | 1307 | 22 392,17         |
| 71301240001  | 5  | Office furniture: Exec Manager Corporate Services           | 1301 | 1 673,00          |
| 71204240001  | 2  | Office equipment: CFO                                       | 1204 | 1 447,78          |
| 72205230001  | 19 | Power Tools   | 2205 | 26 030,46         |
| 71307104151  | 26 | Printers (3-in-1)   | 1307 | 17 966,09         |
| 71402400001  | 9  | Air Conditioner   | 1402 | 14 689,00         |
| 71408400001  | 10 | Office Furniture: Human Settlements                         | 1408 | 6 800,00          |
| 71801240001  | 11 | Office of the executive manager Community: office equipment | 1801 | 3 375,00          |
| 71307104121  | 30 | Insurance / Uneconomical Repair                             | 1307 | 5 988,70          |
| 071207230025   | 51 | Tablets   | 1207 | 15 648,70         |
|  |    | <b>Total Commitments</b>                                    |      | <b>273 517,78</b> |

Refer to Section 2.3 of the report for a detailed explanation regarding the regional landfill site.

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

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M04 October

| 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         | 5 308          | 164 643            |
| Call investment deposits                 |     |                 |                     |                 | 153 000        |                    |
| Consumer debtors                         |     |                 |                     |                 | 37 960         |                    |
| Other debtors                            |     | 23 956          | 24 106              | 24 106          | 34 221         | 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           | 3 549          | 2 669              |
| <b>Total current assets</b>              |     | <b>173 685</b>  | <b>195 152</b>      | <b>195 152</b>  | <b>238 331</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          | 53 901         | 51 682             |
| Investments in Associate                 |     |                 |                     |                 |                |                    |
| Property, plant and equipment            |     | 166 336         | 227 652             | 228 052         | 172 469        | 227 652            |
| Biological                               |     |                 |                     |                 |                |                    |
| Intangible                               |     | 2 139           | 2 113               | 2 113           | 791            | 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>288 528</b> | <b>334 418</b>     |
| <b>TOTAL ASSETS</b>                      |     | <b>488 001</b>  | <b>529 570</b>      | <b>529 970</b>  | <b>526 859</b> | <b>529 570</b>     |
| <b>LIABILITIES</b>                       |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>               |     |                 |                     |                 |                |                    |
| Bank overdraft                           |     |                 |                     |                 |                |                    |
| Borrowing                                |     |                 |                     |                 | 536            |                    |
| Consumer deposits                        |     |                 |                     |                 | 1 275          |                    |
| Trade and other payables                 |     | 37 449          | 31 478              | 31 478          | 37 725         | 31 478             |
| Provisions                               |     |                 | 34 270              | 34 270          | 25 054         | 34 270             |
| <b>Total current liabilities</b>         |     | <b>37 449</b>   | <b>65 748</b>       | <b>65 748</b>   | <b>64 590</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>201 407</b> | <b>261 254</b>     |
| <b>NET ASSETS</b>                        | 2   | <b>305 700</b>  | <b>268 316</b>      | <b>268 716</b>  | <b>325 452</b> | <b>268 316</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>           |     |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)            |     | 286 727         | 201 063             | 201 463         | 264 757        | 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>325 452</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 - M04 October |     |                 |                     |                 |                 |                 |                 |               |                |                    |
|--|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|---------------|----------------|--------------------|
| 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>CASH FLOW FROM OPERATING ACTIVITIES</b>                                     |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Property rates   |     |                 |                     |                 |                 |                 |                 | -             |                |                    |
| Service charges  |     |                 |                     |                 |                 |                 |                 | -             |                |                    |
| Other revenue  |     | 204 407         | 221 849             | 221 849         | 14 448          | 71 082          | 55 462          | 15 620        | 28%            | 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          | 1 662           | 3 298           | 2 868           | 430           | 15%            | 11 470             |
| Dividends  |     |                 |                     |                 |                 |                 |                 | -             |                |                    |
| <b>Payments</b>  |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Suppliers and employees  |     | (409 171)       | (428 096)           | (433 261)       | (32 403)        | (121 276)       | (72 210)        | 49 065        | -68%           | (433 261)          |
| Finance charges  |     | -               | (70)                | (70)            | -               | -               | (12)            | (12)          | 100%           | (70)               |
| Transfers and Grants   |     | (1 965)         | -                   | -               | (1 393)         | (1 635)         | -               | 1 635         | #DIV/0!        |                    |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                               |     | <b>(11 114)</b> | <b>(7 472)</b>      | <b>(7 072)</b>  | <b>(17 685)</b> | <b>24 577</b>   | <b>34 343</b>   | <b>9 766</b>  | <b>28%</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                                 |     | -               | -                   | -               | (53 135)        | (53 135)        |                 | (53 135)      | #DIV/0!        |                    |
| <b>Payments</b>  |     |                 |                     |                 |                 |                 |                 |               |                |                    |
| Capital assets   |     | (6 923)         | (76 173)            | (76 573)        | (600)           | (717)           | (19 143)        | (18 427)      | 96%            | (76 573)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                               |     | <b>366</b>      | <b>(76 173)</b>     | <b>(76 573)</b> | <b>(53 735)</b> | <b>(53 852)</b> | <b>(19 143)</b> | <b>34 709</b> | <b>-181%</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>(71 420)</b> | <b>(29 275)</b> | <b>30 200</b>   |               |                | <b>(23 644)</b>    |
| Cash/cash equivalents at beginning:  |     | 169 768         | 188 287             | 188 287         | 187 583         | 187 583         | 188 287         |               |                | 187 583            |
| Cash/cash equivalents at month/year end:                                       |     | 159 020         | 164 643             | 164 643         |                 | 158 308         | 218 487         |               |                | 163 939            |

The municipal bank balance at 31 October 2021 totals R5 308 374 and the total balance of short term deposits was R125 000 000 and call account deposits amounted to R28 000 000. Total cash available at month-end is therefore R158 308 374.

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

| <b>REPORTING MONTH: 31 OCTOBER 2021</b>                |                                 |                                |
|--|---------------------------------|--------------------------------|
| <b>Commitments against Cash &amp; Cash Equivalents</b> |                                 |                                |
| <b>ITEM</b>  | <b>Previous Month<br/>R'000</b> | <b>Current Month<br/>R'000</b> |
| Bank balance as at 31 October 2021                     | 44 583 250,06                   | 5 308 374,40                   |
| Other Cash & Cash Equivalents: Short term deposits     | 133 000 000,00                  | 125 000 000,00                 |
| Other Cash & Cash Equivalents: Call accounts           | 10 000 000,00                   | 28 000 000,00                  |
| <b>Total Cash &amp; Cash Equivalents:</b>              | <b>187 583 250,06</b>           | <b>158 308 374,40</b>          |
| <b>LESS:</b>   | <b>119 807 947,22</b>           | <b>83 968 554,14</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                              | 17 463 750,00                   | -                              |
| Trade Payables   | 6 618 198,62                    | 6 136 087,53                   |
| YTD Unspent Capital budget                             | 19 026 293,67                   | 2 256 878,75                   |
| YTD Unspent Operational budget                         | 2 423 247,84                    | 1 299 130,77                   |
| <b>Sub total</b>                                       | <b>67 775 302,84</b>            | <b>74 339 820,26</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>76 737 522,37</b>            | <b>83 302 039,79</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>16 042 996,36</b>            | <b>22 607 513,78</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>8 341 619,36</b>             | <b>14 906 136,78</b>           |
| <b>Total monthly commitments</b>                       | <b>17 480 148,00</b>            | <b>18 415 828,75</b>           |

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

| Description   |      | NT<br>Code | Budget Year 2021/22 |            |            |             |             |             |              |          |        |   | Total<br>over 90<br>days | Actual Bad<br>Debts Written<br>Off against<br>Debtors | Impairment -<br>Bad Debts i.t.o<br>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 | Total  |   |                          |   |   |
| R thousands   |      |            |                     |            |            |             |             |             |              |          |        |   |                          |   |   |
| Debtors Age Analysis By Income Source                                   |      |            |                     |            |            |             |             |             |              |          |        |   |                          |   |   |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200 |            |                     |            |            |             |             |             |              | -        | -      |   |                          |   |   |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300 |            |                     |            |            |             |             |             |              | -        | -      |   |                          |   |   |
| Receivables from Non-ex change 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 | -          | -                   | -          | -          | -           | -           | -           | 11           | 11       | 11     |   |                          |   |   |
| Interest on Arrear Debtor Accounts                                      | 1810 | 239        | 239                 | 236        | 237        | 228         | 227         | 1 518       | 4 408        | 7 332    | 6 619  |   |                          |   |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | -          | -                   | -          | -          | -           | -           | -           | -            | -        | -      |   |                          |   |   |
| Other   | 1900 | (369)      | 146                 | 142        | 97         | 1 196       | 95          | 3 319       | 26 790       | 31 416   | 31 497 |   |                          |   |   |
| Total By Income Source  | 2000 | (130)      | 384                 | 378        | 334        | 1 424       | 323         | 4 838       | 31 209       | 38 760   | 38 127 | - | -                        |   |   |
| 2020/21 - totals only   |      |            |                     |            |            |             |             |             |              | -        | -      |   |                          |   |   |
| Debtors Age Analysis By Customer Group                                  |      |            |                     |            |            |             |             |             |              |          |        |   |                          |   |   |
| Organs of State   | 2200 | (203)      | 23                  | 34         | 13         | 14          | 14          | 329         | 1 786        | 2 010    | 2 156  |   |                          |   |   |
| Commercial  | 2300 | -          | -                   | -          | -          | -           | -           | -           | -            | -        | -      |   |                          |   |   |
| Households  | 2400 | 2          | -                   | -          | -          | -           | -           | -           | -            | 2        | -      |   |                          |   |   |
| Other   | 2500 | 71         | 361                 | 345        | 321        | 1 410       | 309         | 4 509       | 29 423       | 36 748   | 35 971 |   |                          |   |   |
| Total By Customer Group   | 2600 | (130)      | 384                 | 378        | 334        | 1 424       | 323         | 4 838       | 31 209       | 38 760   | 38 127 | - | -                        |   |   |

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 - M04 October

| Budget Year 2021/22                     |            |         |         |         |          |          |          |            |        |       |  | Prior year<br>totals for char<br>(same period) |
|---|------------|---------|---------|---------|----------|----------|----------|------------|--------|-------|--|--|
| Description                             | NT<br>Code | 0 -     | 31 -    | 61 -    | 91 -     | 121 -    | 151 -    | 181 Days - | Over 1 | Total |  |  |
| R thousands                             |            | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | 1 Year     | Year   |       |  |  |
| Creditors Age Analysis By Customer Type |            |         |         |         |          |          |          |            |        |       |  |  |
| Bulk Electricity                        | 0100       |         |         |         |          |          |          |            |        | -     |  |  |
| Bulk Water                              | 0200       |         |         |         |          |          |          |            |        | -     |  |  |
| PAYE deductions                         | 0300       |         |         |         |          |          |          |            |        | -     |  |  |
| VAT (output less input)                 | 0400       |         |         |         |          |          |          |            |        | -     |  |  |
| Pensions / Retirement deductions        | 0500       |         |         |         |          |          |          |            |        | -     |  |  |
| Loan repayments                         | 0600       |         |         |         |          |          |          |            |        | -     |  |  |
| Trade Creditors                         | 0700       | 260     | 18      | 1       | -        | 421      | 28       | (2)        | 24     | 749   |  |  |
| Auditor General                         | 0800       |         |         |         |          |          |          |            |        | -     |  |  |
| Other                                   | 0900       |         |         |         |          |          |          |            |        | -     |  |  |
| Total By Customer Type                  | 1000       | 260     | 18      | 1       | -        | 421      | 28       | (2)        | 24     | 749   |  |  |

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

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.

|   | Balance as at 01 October 2021 | Movements for the month |                      | Balance as at 31 October 2021 | Interest earned   | Interest earned   |
|---|-------------------------------|-------------------------|----------------------|-------------------------------|-------------------|-------------------|
|   |                               | Investments matured     | Investments made     |                               |                   |                   |
|   |                               |                         |                      |                               | Month             | Year to date      |
| <b>Garden Route District Municipality</b> |                               |                         |                      |                               |                   |                   |
| <i>Interest Received YTD</i>              | -                             |                         |                      | -                             |                   |                   |
| <i>Standard Bank</i>                      | 55 000 000,00                 | -32 000 000,00          | 24 000 000,00        | 47 000 000,00                 | 234 643,84        | 546 176,37        |
| <i>Investec Bank</i>                      | -                             |                         | -                    | -                             |                   | -                 |
| <i>ABSA</i>                               | 35 000 000,00                 |                         | -                    | 35 000 000,00                 |                   | 23 934,25         |
| <i>Nedbank</i>                            | 43 000 000,00                 | -8 000 000,00           | 8 000 000,00         | 43 000 000,00                 | 83 410,85         | 188 206,47        |
| <i>FNB</i>                                | -                             | -                       | -                    | -                             |                   | 26 000,68         |
| <i>Guarantee investment investment</i>    | -                             |                         |                      | -                             | -                 | -                 |
| <b>BANK DEPOSITS</b>                      | <b>133 000 000,00</b>         | <b>-40 000 000,00</b>   | <b>32 000 000,00</b> | <b>125 000 000,00</b>         | <b>318 054,69</b> | <b>784 317,77</b> |

## 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 - M04 October

| 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 |
| R thousands  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                       | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                            |     | 162 568         | 177 702             | 178 540         | -              | 73 108        | 59 513        | 13 971       | 23,5%          | 178 540            |
| Local Government Equitable Share                       |     | 157 370         | 167 653             | 167 653         |                | 69 855        | 55 884        | 13 971       | 25,0%          | 167 653            |
| Finance Management                                     |     | 1 000           | 1 000               | 1 000           | -              | 1 000         | 333           |              |                | 1 000              |
| Municipal Systems Improvement                          |     |                 | 4 500               | 4 500           |                |               | 1 500         |              |                | 4 500              |
| EPWP Incentive   |     | 1 629           | 2 071               | 2 071           | -              | 518           | 690           |              |                | 2 071              |
| NT - Rural Roads Asset Management Systems              |     | 2 569           | 2 478               | 3 316           |                | 1 735         | 1 105         |              |                | 3 316              |
| Fire Service Capacity Building Grant                   | 3   |                 |                     |                 |                |               |               | -            |                |                    |
|  |     |                 |                     |                 |                |               |               | -            |                |                    |
|  |     |                 |                     |                 |                |               |               | -            |                |                    |
|  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other transfers and grants [insert description]        |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Provincial Government:</b>                          |     | 2 859           | 8 473               | 14 000          | -              | -             | 4 667         | (1 090)      | -23,4%         | 14 000             |
| PT - Integrated Transport Plan                         |     | 900             | 900                 | 1 778           |                |               | 593           | (593)        | -100,0%        | 1 778              |
| PT - Municipal Accreditation & Capacity Building Grant |     | -               | 5 000               | 5 629           |                |               | 1 876         |              |                | 5 629              |
| PT - Fire Service Capacity Building Grant              |     | -               | -                   | -               |                |               | -             | -            |                | -                  |
| PT - Financial Management Capacity Building Grant      | 4   | -               | 250                 | 293             |                |               | 98            | (98)         | -100,0%        | 293                |
| PT - WC Support Grant                                  |     | 280             |                     | -               |                |               | -             |              |                | -                  |
| PT - Disaster Management Grant                         |     | -               |                     | 27              |                |               | 9             |              |                | 27                 |
| PT - WC Support Grant                                  |     | 379             |                     | -               |                |               | -             |              |                | -                  |
| PT - Safety Plan Implementation (WOSA)                 |     | 1 300           | 2 323               | 5 073           |                |               | 1 691         |              |                | 5 073              |
| PT - Services Seta A21 Bricklaying Apprenticeship      |     |                 |                     | 1 200           |                |               | 400           | (400)        | -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        | 64 180        | 12 880       | 20,1%          | 192 540            |

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 - M04 October

| 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 |
| R thousands  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| EXPENDITURE  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Operating expenditure of Transfers and Grants          |  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                   |  |     | 162 568         | 177 702             | 178 540         | 580            | 2 284         | 59 513        | (57 230)     | -96,2%         | 178 540            |
| Local Government Equitable Share                       |  |     | 157 370         | 167 653             | 167 653         |                | -             | 55 884        | (55 884)     | -100,0%        | 167 653            |
| Finance Management                                     |  |     | 1 000           | 1 000               | 1 000           | 60             | 210           | 333           | (123)        | -37,0%         | 1 000              |
| Municipal Systems Improvement                          |  |     | -               | 4 500               | 4 500           | -              |               | 1 500         | (1 500)      | -100,0%        | 4 500              |
| EPWP Incentive   |  |     | 1 629           | 2 071               | 2 071           | 517            | 2 071         | 690           | 1 381        | 200,0%         | 2 071              |
| NT - Rural Roads Asset Management Systems              |  |     | 2 569           | 2 478               | 3 316           | 2              | 2             | 1 105         | (1 103)      | -99,8%         | 3 316              |
| Fire Service Capacity Building Grant                   |  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other transfers and grants [insert description]        |  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                                 |  |     | 2 859           | 8 473               | 14 000          | 216            | 950           | 4 667         | (3 630)      | -77,8%         | 14 000             |
| PT - Integrated Transport Plan                         |  |     | 900             | 900                 | 1 778           | -              |               | 593           | (593)        | -100,0%        | 1 778              |
| PT - Municipal Accreditation & Capacity Building Grant |  |     | -               | 5 000               | 5 629           | 216            | 857           | 1 876         | (1 019)      | -54,3%         | 5 629              |
| PT - Financial Management Capacity Building Grant      |  |     | -               | -                   |                 |                |               | -             | -            |                | -                  |
| PT - WC Support Grant                                  |  |     | -               | 250                 | 293             | -              |               | 98            |              |                | 293                |
| PT - WC Support Grant                                  |  |     | 280             |                     |                 |                |               | -             |              |                | -                  |
| PT - Disaster Management Grant                         |  |     | -               |                     | 27              | -              | 20            | 9             |              |                | 27                 |
| PT - WC Support Grant                                  |  |     | 379             |                     |                 |                |               | -             |              |                | -                  |
| PT - Safety Plan Implementation (WOSA)                 |  |     | 1 300           | 2 323               | 5 073           | -              |               | 1 691         | (1 691)      | -100,0%        | 5 073              |
| PT - Services Seta A21 Bricklaying Apprenticeship      |  |     |                 |                     | 1 200           | -              | 73            | 400           | (327)        | -81,8%         | 1 200              |
| District Municipality:                                 |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                                   |  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                                 |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                                   |  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total operating expenditure of Transfers and Grants:   |  |     | 165 427         | 186 175             | 192 540         | 796            | 3 233         | 64 180        | (60 860)     | -94,8%         | 192 540            |

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 - M04 October

| 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> |  | 1   |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 |  |     | 11 298          | 11 298              | 11 298          | 798            | 3 400         | 2 825         | 575            | 20%            | 11 298             |
| Pension and UIF Contributions                            |  |     | 242             | 242                 | 242             | 3              | 9             | 60            | (51)           | -85%           | 242                |
| Medical Aid Contributions                                |  |     | 78              | 78                  | 78              | 8              | 24            | 19            | 4              | 23%            | 78                 |
| Motor Vehicle Allowance                                  |  |     | 776             | 776                 | 776             | —              | —             | 194           | (194)          | -100%          | 776                |
| Cellphone Allowance                                      |  |     | 515             | —                   | 515             | 5              | 18            | 129           | (111)          | -86%           | —                  |
| 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>814</b>     | <b>3 451</b>  | <b>3 340</b>  | <b>111</b>     | <b>3%</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>               |  | 3   |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 |  |     | 4 390           | 4 587               | 4 587           | 551            | 1 973         | 1 529         | 444            | 29%            | 4 587              |
| Pension and UIF Contributions                            |  |     | 161             | 1 484               | 1 484           | 0              | 1             | 495           | (494)          | -100%          | 1 484              |
| Medical Aid Contributions                                |  |     | 105             | 113                 | 113             | 5              | 19            | 38            | (19)           | -50%           | 113                |
| Overtime   |  |     | —               | —                   | —               | —              | —             | —             | —              | —              | —                  |
| Performance Bonus  |  |     | —               | —                   | —               | —              | —             | —             | —              | —              | —                  |
| Motor Vehicle Allowance                                  |  |     | 804             | 840                 | 840             | 41             | 166           | 280           | (114)          | -41%           | 840                |
| Cellphone Allowance                                      |  |     | 142             | 148                 | 148             | 9              | 36            | 49            | (13)           | -27%           | 148                |
| Housing Allowances                                       |  |     | —               | —                   | —               | —              | —             | —             | —              | —              | —                  |
| Other benefits and allowances                            |  |     | 770             | 804                 | 804             | 10             | 10            | 268           | (258)          | -96%           | 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>616</b>     | <b>2 205</b>  | <b>2 659</b>  | <b>(454)</b>   | <b>-17%</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         | 14 972         | 54 375        | 53 895        | 481            | 1%             | 160 610            |
| Pension and UIF Contributions                            |  |     | 24 725          | 24 941              | 24 941          | 2 537          | 9 044         | 8 314         | 730            | 9%             | 24 941             |
| Medical Aid Contributions                                |  |     | 19 890          | 21 819              | 21 842          | 1 925          | 7 714         | 7 281         | 433            | 6%             | 21 819             |
| Overtime   |  |     | 4 080           | 5 011               | 5 001           | 411            | 1 685         | 1 667         | 18             | 1%             | 5 011              |
| Performance Bonus  |  |     | —               | —                   | —               | —              | —             | —             | —              | —              | —                  |
| Motor Vehicle Allowance                                  |  |     | 9 384           | 9 909               | 9 862           | 883            | 3 434         | 3 287         | 146            | 4%             | 9 909              |
| Cellphone Allowance                                      |  |     | 122             | 137                 | 137             | 9              | 38            | 46            | (8)            | -17%           | 137                |
| Housing Allowances                                       |  |     | 2 463           | 2 531               | 2 531           | 160            | 1 372         | 844           | 529            | 63%            | 2 531              |
| Other benefits and allowances                            |  |     | 18 195          | 14 583              | 14 102          | 920            | 3 217         | 4 701         | (1 484)        | -32%           | 14 583             |
| Payments in lieu of leave                                |  |     | —               | 4 724               | 4 724           | 199            | 663           | 1 575         | (912)          | -58%           | 4 724              |
| Long service awards                                      |  |     | —               | 90                  | —               | —              | —             | —             | —              | —              | 90                 |
| Post-retirement benefit obligations                      |  |     | 9 942           | 8 586               | 8 676           | 3              | 22            | 2 892         | (2 870)        | -99%           | 8 586              |
| <b>Sub Total - Other Municipal Staff</b>                 |  |     | <b>239 781</b>  | <b>252 941</b>      | <b>253 500</b>  | <b>22 018</b>  | <b>81 563</b> | <b>84 500</b> | <b>(2 937)</b> | <b>-3%</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>23 449</b>  | <b>87 218</b> | <b>90 499</b> | <b>(3 281)</b> | <b>-4%</b>     | <b>274 277</b>     |

Remuneration related expenditure for the month ended 31 October 2021 amounted to R23,448,564.

## Section 9 – Municipal manager’s quality certification

City of Orange, California, 2020