



2021/2022  
FINANCIAL YEAR

# MONTHLY FINANCIAL MONITORING REPORT

M05: 30 November 2021



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

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

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

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

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

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

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

**DORA** – Division of Revenue Act. Adjusted legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

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

**Fruitless and Wasteful Expenditure** – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

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

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

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

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

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

**mSCOA** – Municipal Standard Chart of Accounts

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

**Operating Expenditure** – The day-to-day expenses of the Municipality such as salaries and wages.

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

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

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

**Unauthorised Expenditure** – Generally, spending without, or in excess of, an Approved Budget.

**Virement** – A transfer of funds within a vote.

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

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

#### **Legislative Framework:**

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

#### **The Municipal Finance Management Act – Act No. 56 of 2003**

Section 71: Monthly budget statements

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

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – Resolutions**

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

*“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”*

#### **Recommendations:**

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

### **Section 2 – Executive summary**

#### **2.1 Introduction**

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

#### **2.2 Consolidated Performance**

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

#### **Revenue by source**

The total revenue received for the month ended 30 November 2021 amounted to **R17,773,274** which represents **4.1%** of the total adjusted budgeted figure of **R426,259,313**.

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

Operating expenditure for the month ended 30 November 2021 amounted to **R46,299,411**, with a total adjusted budgeted figure of **R433,331,265**, the operational expenditure for the month is **11%** of the total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R31,848,128** (68% of the monthly expenditure).

## **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R76,572,524**. Capital expenditure of **R77,876** were recorded for the month ended 30 November 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. The R60m will be adjusted in the February adjustment budget, as per the estimated cash flows received from the engineer. The majority of the capital spending for the landfill site will be incurred during the next financial year 2022/2023, and the budget estimates will be adjusted according to the professional's forecast provided. 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 30 November 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 - M05 November

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	862	2 170	3 542	(1 371)	-39%	8 500
Transfers and subsidies	34 252	187 375	192 940	900	74 008	80 392	(6 384)	-8%	192 940
Other own revenue	356 179	224 819	224 819	16 012	89 028	93 675	(4 646)	-5%	224 819
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 522</b>	<b>420 694</b>	<b>426 259</b>	<b>17 773</b>	<b>165 207</b>	<b>177 608</b>	<b>(12 401)</b>	<b>-7%</b>	<b>426 259</b>
Employee costs	247 659	260 917	261 472	31 707	115 446	108 947	6 500	6%	261 472
Remuneration of Councillors	13 360	13 360	13 360	141	3 592	5 567	(1 975)	-35%	13 360
Depreciation & asset impairment	4 987	4 852	4 852	348	1 727	2 022	(294)	-15%	4 852
Finance charges	70	70	70	–	–	29	(29)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	54 699	4 131	11 567	22 791	(11 224)	-49%	54 699
Transfers and subsidies	1 851	2 375	2 418	1 570	3 205	1 007	2 197	218%	2 418
Other expenditure	96 908	88 698	96 461	8 403	33 672	40 192	(6 520)	-16%	96 461
<b>Total Expenditure</b>	<b>416 194</b>	<b>428 166</b>	<b>433 331</b>	<b>46 299</b>	<b>169 210</b>	<b>180 555</b>	<b>(11 345)</b>	<b>-6%</b>	<b>433 331</b>
<b>Surplus/(Deficit)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(7 072)</b>	<b>(28 526)</b>	<b>(4 003)</b>	<b>(2 947)</b>	<b>(1 056)</b>	<b>36%</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>(28 526)</b>	<b>(3 949)</b>	<b>(2 947)</b>	<b>(1 003)</b>	<b>34%</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>(28 526)</b>	<b>(3 949)</b>	<b>(2 947)</b>	<b>(1 003)</b>	<b>34%</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>78</b>	<b>794</b>	<b>31 905</b>	<b>(31 111)</b>	<b>-98%</b>	<b>76 573</b>
Capital transfers recognised	4 161	–	400	–	–	167	(167)	-100%	400
Borrowing	–	60 000	60 000	–	–	25 000	(25 000)	-100%	60 000
Internally generated funds	9 935	16 173	16 173	78	794	6 739	(5 944)	-88%	16 173
<b>Total sources of capital funds</b>	<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>78</b>	<b>794</b>	<b>31 905</b>	<b>(31 111)</b>	<b>-98%</b>	<b>76 573</b>
<b>Financial position</b>									
Total current assets	173 685	195 152	195 152		223 918				195 152
Total non current assets	314 316	334 418	334 818		288 439				334 418
Total current liabilities	37 449	65 748	65 748		67 246				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		308 295				268 316
<b>Cash flows</b>									
Net cash from (used) operating	(11 114)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)	1 003	-34%	(7 072)
Net cash from (used) investing	366	(76 173)	(76 573)	(9 264)	(9 980)	(31 905)	(21 925)	69%	(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>144 379</b>	<b>168 435</b>	<b>24 057</b>	<b>14%</b>	<b>134 664</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	(493)	495	362	371	333	1 408	4 296	32 150	38 921
<b>Creditors Age Analysis</b>									
Total Creditors	151	166	69	1	–	421	25	24	858

### 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) - M05 November

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>3 856</b>	<b>87 476</b>	<b>100 671</b>	(13 195)	-13%	<b>241 611</b>
Executive and council		230 104	234 304	239 869	3 793	87 349	99 945	(12 596)	-13%	239 869
Finance and administration		228	1 741	1 741	62	127	726	(599)	-82%	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>566</b>	<b>1 921</b>	<b>2 422</b>	(501)	-21%	<b>5 812</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	5 422	538	1 797	2 259	(462)	-20%	5 422
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	28	124	163	(38)	-24%	390
<i><b>Economic and environmental services</b></i>		<b>165 584</b>	<b>178 836</b>	<b>178 836</b>	<b>13 352</b>	<b>75 863</b>	<b>74 515</b>	1 348	2%	<b>178 836</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	178 718	13 344	75 832	74 466	1 366	2%	178 718
Environmental protection		111	118	118	8	31	49	(18)	-37%	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>17 773</b>	<b>165 261</b>	<b>177 608</b>	<b>(12 348)</b>	<b>-7%</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>14 374</b>	<b>54 530</b>	<b>58 663</b>	(4 134)	-7%	<b>140 792</b>
Executive and council		52 858	50 582	53 332	4 345	16 386	22 222	(5 836)	-26%	53 332
Finance and administration		79 953	84 933	84 976	9 642	36 887	35 406	1 480	4%	84 976
Internal audit		2 715	2 485	2 485	387	1 257	1 035	222	21%	2 485
<i><b>Community and public safety</b></i>		<b>88 563</b>	<b>80 872</b>	<b>80 899</b>	<b>8 766</b>	<b>34 898</b>	<b>33 708</b>	1 190	4%	<b>80 899</b>
Community and social services		14 616	7 804	7 831	738	4 188	3 263	925	28%	7 831
Sport and recreation		12 639	12 512	12 512	1 225	4 506	5 213	(708)	-14%	12 512
Public safety		26 761	25 100	25 100	2 721	10 592	10 458	134	1%	25 100
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	35 456	4 082	15 612	14 773	839	6%	35 456
<i><b>Economic and environmental services</b></i>		<b>182 370</b>	<b>203 424</b>	<b>205 770</b>	<b>22 611</b>	<b>77 379</b>	<b>85 737</b>	(8 358)	-10%	<b>205 770</b>
Planning and development		9 706	19 390	20 019	1 758	6 237	8 341	(2 104)	-25%	20 019
Road transport		169 326	180 758	182 474	20 437	69 733	76 031	(6 298)	-8%	182 474
Environmental protection		3 339	3 277	3 277	416	1 410	1 365	44	3%	3 277
<i><b>Trading services</b></i>		<b>6 612</b>	<b>3 209</b>	<b>3 209</b>	<b>193</b>	<b>1 285</b>	<b>1 337</b>	(53)	-4%	<b>3 209</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	3 209	193	1 285	1 337	(53)	-4%	3 209
<i><b>Other</b></i>		<b>3 121</b>	<b>2 661</b>	<b>2 661</b>	<b>355</b>	<b>1 118</b>	<b>1 109</b>	<b>9</b>	<b>1%</b>	<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>46 299</b>	<b>169 210</b>	<b>180 555</b>	<b>(11 345)</b>	<b>-6%</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>(28 526)</b>	<b>(3 949)</b>	<b>(2 947)</b>	<b>(1 003)</b>	<b>34%</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) - M05 November

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	3 793	87 349	99 945	(12 596)	-12,6%	239 869
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	62	127	726	(599)	-82,5%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	28	124	163	(38)	-23,7%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	5 422	538	1 797	2 259	(462)	-20,5%	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	8	31	49	(18)	-36,8%	118
Vote 14 - Roads Agency Function		165 473	178 718	178 718	13 344	75 832	74 466	1 366	1,8%	178 718
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	426 259	17 773	165 261	177 608	(12 348)	-7,0%	426 259
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	57 144	3 460	15 963	23 810	(7 847)	-33,0%	57 144
Vote 2 - Budget and Treasury Office		25 236	24 007	24 007	3 226	11 367	10 003	1 363	13,6%	24 007
Vote 3 - Corporate Services		44 399	49 126	49 168	6 549	22 438	20 487	1 951	9,5%	49 168
Vote 4 - Planning and Development		27 898	30 006	30 635	3 083	11 793	12 765	(972)	-7,6%	30 635
Vote 5 - Public Safety		34 204	32 904	32 931	3 415	14 051	13 721	330	2,4%	32 931
Vote 6 - Health		36 747	37 973	37 973	4 293	16 665	15 822	843	5,3%	37 973
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 512	1 225	4 506	5 213	(708)	-13,6%	12 512
Vote 9 - Waste Management		6 612	3 209	3 209	193	1 285	1 337	(53)	-3,9%	3 209
Vote 10 - Roads Transport		3 853	3 378	5 094	471	474	2 123	(1 649)	-77,7%	5 094
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 277	416	1 410	1 365	44	3,3%	3 277
Vote 14 - Roads Agency Function		165 473	177 380	177 380	19 966	69 259	73 908	(4 649)	-6,3%	177 380
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	433 331	46 299	169 210	180 555	(11 345)	-6,3%	433 331
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)	(1 003)	34,0%	(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) - M05 November

B04 Garden Route - Table B4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - MoS November										
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	82	371	1 595	(1 224)	-77%	3 829
Interest earned - external investments		12 091	8 500	8 500	862	2 170	3 542	(1 371)	-39%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	(787)	1 202	1 238	(36)	-3%	2 970
Dividends received		-	-	-			-	-		
Fines, penalties and forfeits		-	-	-			-	-		
Licences and permits		111	118	118	8	31	49	(18)	-37%	118
Agency services		184 673	195 834	195 834	14 607	82 089	81 598	492	1%	195 834
Transfers and subsidies		34 252	187 375	192 940	900	74 008	80 392	(6 384)	-8%	192 940
Other revenue		164 071	22 067	22 067	2 103	5 335	9 195	(3 860)	-42%	22 067
Gains							-	-		
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	426 259	17 773	165 207	177 608	(12 401)	-7%	426 259
Expenditure By Type										
Employee related costs		247 659	260 917	261 472	31 707	115 446	108 947	6 500	6%	261 472
Remuneration of councillors		13 360	13 360	13 360	141	3 592	5 567	(1 975)	-35%	13 360
Debt impairment		1 841	1 500	1 500	-	98	625	(527)	-84%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	1 727	2 022	(294)	-15%	4 852
Finance charges		70	70	70	-	-	29	(29)	-100%	70
Bulk purchases - electricity		-	-	-			-	-		
Inventory consumed		51 360	57 894	54 699	4 131	11 567	22 791	(11 224)	-49%	54 699
Contracted services		34 749	29 457	33 472	2 417	8 324	13 947	(5 622)	-40%	33 472
Transfers and subsidies		1 851	2 375	2 418	1 570	3 205	1 007	2 197	218%	2 418
Other expenditure		60 318	57 740	61 489	5 986	25 249	25 621	(371)	-1%	61 489
Losses								-		
Total Expenditure		416 194	428 166	433 331	46 299	169 210	180 555	(11 345)	-6%	433 331
Surplus/(Deficit)		(13 672)	(7 472)	(7 072)	(28 526)	(4 003)	(2 947)	(1 056)	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 Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(13 672)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)			(7 072)
Taxation								-		
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)			(7 072)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)			(7 072)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)			(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 30 November 2021 amounts to R81,651. 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 30 November 2021 amounts to R861,559. 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 30 November 2021 amounts to (R787,034). The reason for the negative amount reflecting are the SARS refund of R1.2m that were received in previous month, were incorrectly allocated to interest on outstanding debtors, and a journal were passed to rectify the correct allocation vote for the SARS refund income.

### **Licences and permits**

The municipality records income from licences and permits of R7,592 for the month of 30 November 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 30 November 2021 to the amount of R14,606,744 (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 November).

#### 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 November 2021 the municipality received R900 000 for the Integrated Transport Planning Grant.

#### Other revenue / Sundry income

Other revenue reflects an amount of R2,102,764 for the month ended 30 November 2021. Other revenue mostly consists of the following: Fire Services and Health Services.

#### **Expenditure by Type**

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

#### Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 30 November 2021 amounted to R31,848,128 of an adjusted budgeted amount R274,831,911 that represents 12% of the total budgeted amount and 68% of the monthly expenditure for November 2021. During the month of November the majority of the staff receive their bonus payment which is equal to one month's salary.

#### Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised in November 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 January 2022. (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 inventories consumed purchases for materials and supplies and amounts to R4,131,218 for the month ended 30 November 2021 against an adjusted budgeted amount of R54,698,785.

#### Contracted services

The contracted services for the month ended 30 November 2021 amounts to R2,416,945 against an adjusted budgeted amount of R33,471,658.

#### Transfers and subsidies

The transfers and subsidies expenditure for the month ended 30 November 2021 amounts to R1,569,783.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,985,712 for month ended 30 November 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) - M05 November

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		4 013	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	1 500	1 500	-	5	625	(620)	-99%	1 500
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	200	37	265	83	182	218%	200
Vote 6 - Health		-	7 000	7 000	-	-	2 917	(2 917)	-100%	7 000
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	60 000	-	-	25 000	(25 000)	-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	7 013	68 700	68 700	37	270	28 625	(28 355)	-99%	68 700
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		355	30	30	-	-	13	(13)	-100%	30
Vote 2 - Budget and Treasury Office		86	30	30	-	14	13	2	14%	30
Vote 3 - Corporate Services		2 461	5 130	5 130	-	451	2 138	(1 687)	-79%	5 130
Vote 4 - Planning and Development		179	90	90	15	15	38	(23)	-61%	90
Vote 5 - Public Safety		30	-	-	-	-	-	-		-
Vote 6 - Health		50	63	63	-	19	26	(7)	-27%	63
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 130	26	26	888	(861)	-97%	2 130
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	400	-	-	167	(167)	-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	7 083	7 473	7 873	41	525	3 280	(2 756)	-84%	7 873
<b>Total Capital Expenditure</b>		14 096	76 173	76 573	78	794	31 905	(31 111)	-98%	76 573

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		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.
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	14 689,00	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.
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		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.
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	26 030,43	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	265 292,23	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		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.
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	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.
71307104151	26	Printers (3-in-1)	1307	21 000,00		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.
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		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.
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		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.
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	794 412,82				

Commitments against capital for the month November 2021				
071120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	3 049,57
072305230001	21	Hazmat Rescue & Fire Equipment	2305	51 988,82
072801104001	28	Office Furniture - RRAMS	2801	85 185,57
071307104153	29	A3 Printer (GIS)	1307	22 392,17
071207230005	31	ICT Infrastructure: Servers	1207	884 458,26
071207230006	32	ICT Infrastructure: Security	1207	67 624,00
071207230007	33	ICT Infrastructure: Upgrade MS SQL	1207	51 739,13
071207230010	34	ICT Infrastructure: 8 Port Switches	1207	76 544,00
071207230013	35	ICT Infrastructure: 6 U Rack Units	1207	54 260,87
071207230014	36	ICT Infrastructure: 9 U Rack Units	1207	5 391,30
071207230011	37	ICT Infrastructure: Access Points (AP-AC-LR)	1207	33 852,00
071207230015	38	ICT Infrastructure: 1 U Brush Panels	1207	2 347,83
071207230016	39	ICT Infrastructure: 48 Port Patch Panels	1207	2 322,39
071207230018	40	ICT Infrastructure: Blanking Plates	1207	3 920,00
071207230022	41	Multimedia Group Conferencing Devices	1207	31 130,44
071207230021	43	UPS	1207	10 335,00
071301240001	5	Office furniture: Exec Manager Corporate Services	1301	1 673,00
071204240001	2	Office equipment: CFO	1204	1 447,78
072205230001	19	Power Tools	2205	5 652,18
071120006635	1	Office furniture: Office MM	1001	10 224,88
071307104151	26	Printers (3-in-1)	1307	17 966,09
071207230008	44	ICT Infrastructure: 48 Port Switches	1207	191 595,00
071207230009	45	ICT Infrastructure: 24 Port Switches	1207	70 858,44
071207230012	46	ICT Infrastructure: Access Points (UAP-XG-US)	1207	147 304,35
071207230019	48	ICT Infrastructure: QNAP Storage	1207	143 080,00
071207230020	49	TDR Meter	1207	15 968,21
071207230023	50	Webcams	1207	5 569,57
071207230025	51	Tablets	1207	15 648,70
071408400001	10	Office Furniture: Human Settlements	1408	6 800,00
071801240001	11	Office of the executive manager Community: office equipment	1801	28 860,20
071307104121	30	Insurance / Uneconomical Repair	1307	5 988,70
074402100901	22	Landfill Site: PPE	4402	98 512,50
		<b>Total Commitments</b>		<b>2 153 690,95</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 - M05 November

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	14 379	164 643
Call investment deposits					130 000	
Consumer debtors					38 133	
Other debtors		23 956	24 106	24 106	33 545	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	3 569	2 669
<b>Total current assets</b>		<b>173 685</b>	<b>195 152</b>	<b>195 152</b>	<b>223 918</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	53 892	51 682
Investments in Associate						
Property, plant and equipment		166 336	227 652	228 052	172 434	227 652
Biological						
Intangible		2 139	2 113	2 113	747	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>288 439</b>	<b>334 418</b>
<b>TOTAL ASSETS</b>		<b>488 001</b>	<b>529 570</b>	<b>529 970</b>	<b>512 358</b>	<b>529 570</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing					536	
Consumer deposits					1 584	
Trade and other payables		37 449	31 478	31 478	40 264	31 478
Provisions			34 270	34 270	24 862	34 270
<b>Total current liabilities</b>		<b>37 449</b>	<b>65 748</b>	<b>65 748</b>	<b>67 246</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>204 062</b>	<b>261 254</b>
<b>NET ASSETS</b>	2	<b>305 700</b>	<b>268 316</b>	<b>268 716</b>	<b>308 295</b>	<b>268 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 727	201 063	201 463	247 782	201 063
Reserves		18 973	67 253	67 253	60 513	67 253
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>305 700</b>	<b>268 316</b>	<b>268 716</b>	<b>308 295</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 - M05 November											
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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates								-			
Service charges								-			
Other revenue		204 407	221 849	221 849	16 799	87 880	92 437	(4 557)	-5%	221 849	
Transfers and Subsidies - Operational		179 813	187 375	192 940	900	74 008	80 392	(6 384)	-8%	192 940	
Transfers and Subsidies - Capital		-	-				-	-		-	
Interest		15 801	11 470	11 470	75	3 372	4 779	(1 407)	-29%	11 470	
Dividends								-			
Payments											
Suppliers and employees		(409 171)	(428 096)	(433 261)	(44 730)	(166 005)	(180 526)	(14 520)	8%	(433 261)	
Finance charges		-	(70)	(70)	-	-	(29)	(29)	100%	(70)	
Transfers and Grants		(1 965)	-		(1 570)	(3 205)	-	3 205	#DIV/0!		
NET CASH FROM/(USED) OPERATING ACTIVITIES			(11 114)	(7 472)	(7 072)	(28 526)	(3 949)	(2 947)	1 003	-34%	(7 072)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 652	-					-			
Decrease (increase) in non-current receivables		3 636	-					-			
Decrease (increase) in non-current investments		-	-		(9 186)	(9 186)		(9 186)	#DIV/0!		
Payments											
Capital assets		(6 923)	(76 173)	(76 573)	(78)	(794)	(31 905)	(31 111)	98%	(76 573)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			366	(76 173)	(76 573)	(9 264)	(9 980)	(31 905)	(21 925)	69%	(76 573)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing			60 000	60 000			15 000	(15 000)	-100%	60 000	
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing								-			
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	60 000	60 000	-	-	15 000	15 000	100%	60 000
NET INCREASE/ (DECREASE) IN CASH HELD			(10 748)	(23 644)	(23 644)	(37 790)	(13 929)	(19 852)		(23 644)	
Cash/cash equivalents at beginning:		169 768	188 287	188 287	158 308	158 308	188 287			158 308	
Cash/cash equivalents at month/year end:		159 020	164 643	164 643		144 379	168 435			134 664	

The municipal bank balance at 30 November 2021 totals R14 378 904 and the total balance of short term deposits was R75 000 000 and call account deposits amounted to R55 000 000. Total cash available at month-end is therefore R144 378 904.

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

<b>REPORTING MONTH: 30 NOVEMBER 2021</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
<b>Bank balance as at 30 November 2021</b>	<b>5 308 374,40</b>	<b>14 378 904,40</b>
<b>Other Cash &amp; Cash Equivalents: Short term deposits</b>	<b>125 000 000,00</b>	<b>75 000 000,00</b>
<b>Other Cash &amp; Cash Equivalents: Call accounts</b>	<b>28 000 000,00</b>	<b>55 000 000,00</b>
<b>Total Cash &amp; Cash Equivalents:</b>	<b>158 308 374,40</b>	<b>144 378 904,40</b>
<b>LESS:</b>	<b>83 968 554,14</b>	<b>77 997 035,06</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	-	-
Trade Payables	6 136 087,53	3 147 939,54
YTD Unspent Capital budget	2 256 878,75	572 638,43
YTD Unspent Operational budget	1 299 130,77	-
<b>Sub total</b>	<b>74 339 820,26</b>	<b>66 381 869,34</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>83 302 039,79</b>	<b>75 344 088,87</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>22 607 513,78</b>	<b>14 649 562,86</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>7 701 377,00</b>	<b>5 503 377,00</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	452 000,00
<b>Recalculated available cash balance</b>	<b>14 906 136,78</b>	<b>9 146 185,86</b>
<b>Total monthly commitments</b>	<b>18 415 828,75</b>	<b>19 895 336,40</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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-exchange Transactions - Property Rates		1400									-	-			
Receivables from Exchange Transactions - Waste Water Management		1500									-	-			
Receivables from Exchange Transactions - Waste Management		1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	-	11	11	11			
Interest on Arrear Debtor Accounts		1810	240	239	238	236	237	228	1 536	4 614	7 567	6 850			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-			
Other		1900	(733)	256	124	135	96	1 180	2 760	27 525	31 343	31 695			
Total By Income Source		2000	(493)	495	362	371	333	1 408	4 296	32 150	38 921	38 557	-	-	
2020/21 - totals only											-	-			
Debtors Age Analysis By Customer Group															
Organs of State		2200	(243)	14	23	34	13	14	241	1 932	2 028	2 233			
Commercial		2300	-	-	-	-	-	-	-	-	-	-			
Households		2400	2	-	-	-	-	-	-	-	2	-			
Other		2500	(252)	481	339	337	319	1 394	4 055	30 218	36 891	36 324			
Total By Customer Group		2600	(493)	495	362	371	333	1 408	4 296	32 150	38 921	38 557	-	-	

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 - M05 November

2024 Carbon Report - Supporting Table 204 Monthly Budget Statement - aged creditors - 30th November											
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
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	151	166	69	1	-	421	25	24	858	
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	151	166	69	1	-	421	25	24	858	

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 November 2021	Movements for the month		Balance as at 30 November 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>	47 000 000,00	-27 000 000,00	9 000 000,00	29 000 000,00	301 347,94	847 524,31
<i>Investec Bank</i>	-		-	-		-
<i>ABSA</i>	35 000 000,00	-15 000 000,00	-	20 000 000,00	240 410,96	264 345,21
<i>Nedbank</i>	43 000 000,00	-23 000 000,00	6 000 000,00	26 000 000,00	272 053,59	460 260,06
<i>FNB</i>	-	-	-	-		26 000,68
<i>Standard Bank - Bank Guarantee investment</i>	-			-	-	-
<b>BANK DEPOSITS</b>	<b>125 000 000,00</b>	<b>-65 000 000,00</b>	<b>15 000 000,00</b>	<b>75 000 000,00</b>	<b>813 812,49</b>	<b>1 598 130,26</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 - M05 November

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	74 392	(0)	0,0%	178 540
Local Government Equitable Share		157 370	167 653	167 653		69 855	69 855	(0)	0,0%	167 653
Finance Management		1 000	1 000	1 000	-	1 000	417			1 000
Municipal Systems Improvement			4 500	4 500			1 875			4 500
EPWP Incentive		1 629	2 071	2 071	-	518	863			2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	3 316		1 735	1 382			3 316
Fire Service Capacity Building Grant	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		2 859	8 473	14 000	900	900	5 833	(463)	-7,9%	14 000
PT - Integrated Transport Plan		900	900	1 778	900	900	741	159	21,5%	1 778
PT - Municipal Accreditation & Capacity Building Grant		-	5 000	5 629			2 345			5 629
PT - Fire Service Capacity Building Grant		-	-	-			-	-		-
PT - Financial Management Capacity Building Grant	4	-	250	293			122	(122)	-100,0%	293
PT - WC Support Grant		280	-	-			-			-
PT - Disaster Management Grant		-		27			11			27
PT - WC Support Grant		379	-	-			-			-
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073			2 114			5 073
PT - Services Seta A21 Bricklaying Apprenticeship				1 200			500	(500)	-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	900	74 008	80 225	(463)	-0,6%	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

B04 Garden Route - Supporting Table B04 (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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		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]								–		
<b>Provincial Government:</b>		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
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Total operating expenditure of Transfers and Grants:</b>		165 427	186 175	192 540	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 - M05 November

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	141	3 540	4 708	(1 167)	-25%	11 298	
Pension and UIF Contributions	242		242	242	–	9	101	(92)	-91%	242	
Medical Aid Contributions	78		78	78	–	24	32	(9)	-26%	78	
Motor Vehicle Allowance	776		776	776	–	–	323	(323)	-100%	776	
Cellphone Allowance	515		–	515	1	19	215	(196)	-91%	–	
Housing Allowances	451		451	451	–	–	188	(188)	-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>141</b>	<b>3 592</b>	<b>5 567</b>	<b>(1 975)</b>	<b>-35%</b>	<b>13 360</b>	
<b>% increase</b>		<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	564	2 538	1 911	626	33%	4 587	
Pension and UIF Contributions	161		1 484	1 484	0	1	618	(617)	-100%	1 484	
Medical Aid Contributions	105		113	113	5	24	47	(23)	-50%	113	
Overtime	–		–	–	–	–	–	–	–	–	
Performance Bonus	–		–	–	–	–	–	–	–	–	
Motor Vehicle Allowance	804		840	840	41	207	350	(142)	-41%	840	
Cellphone Allowance	142		148	148	9	45	62	(17)	-27%	148	
Housing Allowances	–		–	–	–	–	–	–	–	–	
Other benefits and allowances	770		804	804	–	10	335	(325)	-97%	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>620</b>	<b>2 824</b>	<b>3 324</b>	<b>(499)</b>	<b>-15%</b>	<b>7 977</b>		
<b>% increase</b>		<b>25,2%</b>	<b>25,2%</b>						<b>25,2%</b>		
<b>Other Municipal Staff</b>		2									
Basic Salaries and Wages	150 980		160 610	161 684	14 766	69 141	67 368	1 773	3%	160 610	
Pension and UIF Contributions	24 725		24 941	24 941	2 334	11 378	10 392	985	9%	24 941	
Medical Aid Contributions	19 890		21 819	21 842	1 952	9 666	9 101	565	6%	21 819	
Overtime	4 080		5 011	5 001	243	1 927	2 084	(156)	-7%	5 011	
Performance Bonus	–		–	–	–	–	–	–	–	–	
Motor Vehicle Allowance	9 384		9 909	9 862	832	4 265	4 109	156	4%	9 909	
Cellphone Allowance	122		137	137	9	47	57	(10)	-17%	137	
Housing Allowances	2 463		2 531	2 531	189	1 561	1 054	507	48%	2 531	
Other benefits and allowances	18 195		14 583	14 102	6 935	10 160	5 876	4 285	73%	14 583	
Payments in lieu of leave	–		4 724	4 724	3 828	4 490	1 969	2 522	128%	4 724	
Long service awards	–		90	–	–	–	–	–	–	90	
Post-retirement benefit obligations	9 942		8 586	8 676	–	22	3 615	(3 593)	-99%	8 586	
<b>Sub Total - Other Municipal Staff</b>	<b>239 781</b>		<b>252 941</b>	<b>253 500</b>	<b>31 087</b>	<b>112 659</b>	<b>105 625</b>	<b>7 034</b>	<b>7%</b>	<b>252 941</b>	
<b>% increase</b>			<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>31 848</b>	<b>119 075</b>	<b>114 515</b>	<b>4 560</b>	<b>4%</b>	<b>274 277</b>

Remuneration related expenditure for the month ended 30 November 2021 amounted to R31,848,128.

## Section 9 – Municipal manager's quality certification



54 York Street,  
George  
Western Cape  
6529

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6530

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

### OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek  
Reference: 6/1/1 – 21/22  
Date: 06 December 2021

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

National Treasury  
Local Government Budget Analysis  
Private Bag X115  
PRETORIA

Sir / Madam

### QUALITY CERTIFICATE

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

- ☐ **The monthly budget statement**
  - ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
  - ☐ Mid- year budget and performance assessment
- for the month ended **30 November 2021**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE STRATU

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

Signature [Signature]  
Date 9/12/2021