



2021/2022  
FINANCIAL YEAR

# MONTHLY FINANCIAL MONITORING REPORT

M07: 31 January 2022



**Garden Route District Municipality**  
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<b>Table of Contents</b>	<b>2</b>
Glossary	3
Legislative Framework	4
 <b>PART 1 – IN YEAR REPORT</b>	 <b>5</b>
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
 <b>PART 2 – SUPPORTING DOCUMENTATION</b>	 <b>22</b>
Section 4 – Debtor’s analysis	22
Section 5 – Creditors analysis	23
Section 6 – Investment portfolio analysis	23
Section 7 – Allocation and grant receipts and expenditure	24
Section 8 – Expenditure on councillor and staff related expenditure	26
Section 9 – Municipal Manager’s quality certification	27

## **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 January 2022.

### **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 January 2022 amounted to **R5,304,582** which represents **1.2%** of the total adjusted budgeted figure of **R426,259,313**. The municipality received R262,071,273 of the total expected income at the end of January 2022 and represents 61% actual against the adjusted budget which means the municipality is in line with the projected budget.

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

Operating expenditure for the month ended 31 January 2022 amounted to **R32,473,905**, with a total adjusted budgeted figure of **R433,331,265**, the operational expenditure for the month is **7.4%** of the total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R24,258,966** (75% of the monthly expenditure).

## **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R76,572,524**. Capital expenditure of **R300,782** were recorded for the month ended 31 January 2022. 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 project steering committee has been established where technical, financial, legal, etc. issues are discussed and progress is monitored where after the progress is reported to the catalytic project steering committee chaired by the municipal manager. 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 January 2022 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 - M07 January

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	719	3 538	4 958	(1 420)	-29%	8 500
Transfers and subsidies	34 252	187 375	192 940	–	129 939	112 548	17 391	15%	192 940
Other own revenue	356 179	224 819	224 819	4 586	128 540	131 144	(2 604)	-2%	224 819
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 522</b>	<b>420 694</b>	<b>426 259</b>	<b>5 305</b>	<b>262 018</b>	<b>248 651</b>	<b>13 366</b>	<b>5%</b>	<b>426 259</b>
Employee costs	247 659	260 917	261 472	23 303	162 538	152 525	10 013	7%	261 472
Remuneration of Councillors	13 360	13 360	13 360	956	5 961	7 793	(1 833)	-24%	13 360
Depreciation & asset impairment	4 987	4 852	4 852	348	2 423	2 830	(408)	-14%	4 852
Finance charges	70	70	70	–	–	41	(41)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	54 699	2 371	15 039	31 908	(16 868)	-53%	54 699
Transfers and subsidies	1 851	2 375	2 418	16	3 421	1 410	2 010	143%	2 418
Other expenditure	96 908	88 698	96 461	5 480	47 999	56 269	(8 270)	-15%	96 461
<b>Total Expenditure</b>	<b>416 194</b>	<b>428 166</b>	<b>433 331</b>	<b>32 474</b>	<b>237 381</b>	<b>252 777</b>	<b>(15 396)</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>(27 169)</b>	<b>24 637</b>	<b>(4 125)</b>	<b>28 762</b>	<b>-697%</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>(27 169)</b>	<b>24 691</b>	<b>(4 125)</b>	<b>28 816</b>	<b>-699%</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>(27 169)</b>	<b>24 691</b>	<b>(4 125)</b>	<b>28 816</b>	<b>-699%</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>301</b>	<b>1 447</b>	<b>44 667</b>	<b>(43 221)</b>	<b>-97%</b>	<b>76 573</b>
Capital transfers recognised	4 161	–	400	–	85	233	(148)	-63%	400
Borrowing	–	60 000	60 000	–	–	35 000	(35 000)	-100%	60 000
Internally generated funds	9 935	16 173	16 173	301	1 362	9 434	(8 072)	-86%	16 173
<b>Total sources of capital funds</b>	<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>301</b>	<b>1 447</b>	<b>44 667</b>	<b>(43 221)</b>	<b>-97%</b>	<b>76 573</b>
<b>Financial position</b>									
Total current assets	173 685	195 152	195 152		216 684				195 152
Total non current assets	314 316	334 418	334 818		285 125				334 418
Total current liabilities	37 449	65 748	65 748		52 006				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		312 985				268 316
<b>Cash flows</b>									
Net cash from (used) operating	(11 114)	(7 472)	(7 072)	(27 169)	24 691	(4 125)	(28 816)	699%	(7 072)
Net cash from (used) investing	366	(76 173)	(76 573)	(17 630)	(18 776)	(44 667)	(25 891)	58%	113 124
Net cash from (used) financing	–	60 000	60 000	–	–	35 000	35 000	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>172 367</b>	<b>174 495</b>	<b>2 127</b>	<b>1%</b>	<b>332 505</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	(369)	397	327	425	311	354	4 200	33 739	39 384
<b>Creditors Age Analysis</b>									
Total Creditors	–	1	(2)	–	–	1	438	18	456

### 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) - M07 January

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>2 727</b>	<b>147 552</b>	<b>140 940</b>	6 612	5%	<b>241 611</b>
Executive and council		230 104	234 304	239 869	2 727	147 316	139 924	7 393	5%	239 869
Finance and administration		228	1 741	1 741	–	235	1 016	(781)	-77%	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>2 437</b>	<b>5 053</b>	<b>3 391</b>	1 662	49%	<b>5 812</b>
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		6 256	5 422	5 422	2 418	4 891	3 163	1 728	55%	5 422
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		350	390	390	19	162	228	(66)	-29%	390
<i><b>Economic and environmental services</b></i>		<b>165 584</b>	<b>178 836</b>	<b>178 836</b>	<b>141</b>	<b>109 467</b>	<b>104 321</b>	5 146	5%	<b>178 836</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		165 473	178 718	178 718	137	109 425	104 252	5 173	5%	178 718
Environmental protection		111	118	118	4	42	69	(27)	-39%	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>5 305</b>	<b>262 071</b>	<b>248 651</b>	<b>13 420</b>	<b>5%</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>9 848</b>	<b>76 150</b>	<b>82 129</b>	(5 979)	-7%	<b>140 792</b>
Executive and council		52 858	50 582	53 332	3 231	22 870	31 110	(8 240)	-26%	53 332
Finance and administration		79 953	84 933	84 976	6 401	51 572	49 569	2 003	4%	84 976
Internal audit		2 715	2 485	2 485	216	1 707	1 449	258	18%	2 485
<i><b>Community and public safety</b></i>		<b>88 563</b>	<b>80 872</b>	<b>80 899</b>	<b>7 029</b>	<b>48 997</b>	<b>47 191</b>	1 806	4%	<b>80 899</b>
Community and social services		14 616	7 804	7 831	751	5 627	4 568	1 059	23%	7 831
Sport and recreation		12 639	12 512	12 512	948	6 540	7 298	(758)	-10%	12 512
Public safety		26 761	25 100	25 100	2 293	14 787	14 642	145	1%	25 100
Housing		–	–	–	–	–	–	–	–	–
Health		34 547	35 456	35 456	3 037	22 043	20 683	1 360	7%	35 456
<i><b>Economic and environmental services</b></i>		<b>182 370</b>	<b>203 424</b>	<b>205 770</b>	<b>15 332</b>	<b>109 318</b>	<b>120 032</b>	(10 714)	-9%	<b>205 770</b>
Planning and development		9 706	19 390	20 019	1 356	9 261	11 678	(2 417)	-21%	20 019
Road transport		169 326	180 758	182 474	13 671	98 090	106 443	(8 353)	-8%	182 474
Environmental protection		3 339	3 277	3 277	306	1 968	1 911	56	3%	3 277
<i><b>Trading services</b></i>		<b>6 612</b>	<b>3 209</b>	<b>3 209</b>	<b>121</b>	<b>1 518</b>	<b>1 872</b>	(354)	-19%	<b>3 209</b>
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		6 612	3 209	3 209	121	1 518	1 872	(354)	-19%	3 209
<i><b>Other</b></i>		<b>3 121</b>	<b>2 661</b>	<b>2 661</b>	<b>144</b>	<b>1 397</b>	<b>1 552</b>	(155)	-10%	<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>32 474</b>	<b>237 381</b>	<b>252 776</b>	<b>(15 396)</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>(27 169)</b>	<b>24 691</b>	<b>(4 125)</b>	<b>28 816</b>	<b>-699%</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) - M07 January

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	2 727	147 316	139 924	7 393	5,3%	239 869
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	-	235	1 016	(781)	-76,8%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	19	162	228	(66)	-28,8%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	5 422	2 418	4 891	3 163	1 728	54,6%	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	4	42	69	(27)	-39,4%	118
Vote 14 - Roads Agency Function		165 473	178 718	178 718	137	109 425	104 252	5 173	5,0%	178 718
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	426 259	5 305	262 071	248 651	13 420	5,4%	426 259
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	57 144	3 991	23 552	33 334	(9 781)	-29,3%	57 144
Vote 2 - Budget and Treasury Office		25 236	24 007	24 007	1 784	15 461	14 004	1 457	10,4%	24 007
Vote 3 - Corporate Services		44 399	49 126	49 168	3 093	29 911	28 681	1 229	4,3%	49 168
Vote 4 - Planning and Development		27 898	30 006	30 635	2 386	17 009	17 871	(862)	-4,8%	30 635
Vote 5 - Public Safety		34 204	32 904	32 931	2 912	19 514	19 210	304	1,6%	32 931
Vote 6 - Health		36 747	37 973	37 973	3 261	23 817	22 151	1 666	7,5%	37 973
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 512	948	6 540	7 298	(758)	-10,4%	12 512
Vote 9 - Waste Management		6 612	3 209	3 209	121	1 518	1 872	(354)	-18,9%	3 209
Vote 10 - Roads Transport		3 853	3 378	5 094	133	685	2 972	(2 286)	-76,9%	5 094
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 277	306	1 968	1 911	56	2,9%	3 277
Vote 14 - Roads Agency Function		165 473	177 380	177 380	13 538	97 405	103 472	(6 067)	-5,9%	177 380
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	433 331	32 474	237 381	252 776	(15 396)	-6,1%	433 331
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(7 072)	(27 169)	24 691	(4 125)	28 816	-698,5%	(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) - M07 January

B04 Garden Route - Table B4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - mo7 January										
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	107	454	2 234	(1 779)	-80%	3 829
Interest earned - external investments		12 091	8 500	8 500	719	3 538	4 958	(1 420)	-29%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	244	1 684	1 733	(49)	-3%	2 970
Dividends received		-	-	-			-	-		
Fines, penalties and forfeits		-	-	-			-	-		
Licences and permits		111	118	118	4	42	69	(27)	-39%	118
Agency services		184 673	195 834	195 834	1 377	118 155	114 237	3 918	3%	195 834
Transfers and subsidies		34 252	187 375	192 940	-	129 939	112 548	17 391	15%	192 940
Other revenue		164 071	22 067	22 067	2 853	8 205	12 873	(4 667)	-36%	22 067
Gains					-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	426 259	5 305	262 018	248 651	13 366	5%	426 259
Expenditure By Type										
Employee related costs		247 659	260 917	261 472	23 303	162 538	152 525	10 013	7%	261 472
Remuneration of councillors		13 360	13 360	13 360	956	5 961	7 793	(1 833)	-24%	13 360
Debt impairment		1 841	1 500	1 500	-	98	875	(777)	-89%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	2 423	2 830	(408)	-14%	4 852
Finance charges		70	70	70	-	-	41	(41)	-100%	70
Bulk purchases - electricity		-	-	-			-	-		
Inventory consumed		51 360	57 894	54 699	2 371	15 039	31 908	(16 868)	-53%	54 699
Contracted services		34 749	29 457	33 472	1 508	13 769	19 525	(5 757)	-29%	33 472
Transfers and subsidies		1 851	2 375	2 418	16	3 421	1 410	2 010	143%	2 418
Other expenditure		60 318	57 740	61 489	3 972	34 132	35 869	(1 736)	-5%	61 489
Losses								-		
Total Expenditure		416 194	428 166	433 331	32 474	237 381	252 777	(15 396)	-6%	433 331
Surplus/(Deficit)		(13 672)	(7 472)	(7 072)	(27 169)	24 637	(4 125)	28 762	(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)	(27 169)	24 691	(4 125)			(7 072)
Taxation								-		
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(7 072)	(27 169)	24 691	(4 125)			(7 072)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(7 072)	(27 169)	24 691	(4 125)			(7 072)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(7 072)	(27 169)	24 691	(4 125)			(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 January 2022 amounts to R106,946. Income from Rental of facilities are below projected budget, the 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 January 2022 amounts to R719,063. Surplus funds are invested for longer periods of time to optimize interest income on excess money not needed immediately for operations, the municipality had balances of R142m for short term deposits and R18m for call accounts for the month ended 31 January 2022.

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

The interest on outstanding debtors for the month of 31 January 2022 amounts to R244,114.

### **Licences and permits**

The municipality recorded income from licences and permits of R4,162 for the month ended 31 January 2022. 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 to the amount of R1,376,884 was recorded for the month ended 31 January 2022.

### **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. The municipality received the second tranche payment of R54,892,000 for the Equitable Share and R931,000 for the Expanded Public Works Programme Grant (EPWP) during the month of December 2021. LG Seta transferred an amount of R108,125 during December 2021 for the New Venture Creation project. The municipality received no transfers for the month ended 31 January 2022.

#### Other revenue / Sundry income

Other revenue reflects an amount of R2,853,413 for the month ended 31 January 2022. 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 January 2022 amounted to R24,258,966 against an adjusted budgeted amount R274,831,911 that represents 9% of the total budgeted amount and 75% of the monthly expenditure for January 2022.

#### Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised for the month ended 31 January 2022.

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 28 February 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 R2,371,333 for the month ended 31 January 2022 against an adjusted budgeted amount of R54,698,785.

#### Contracted services

The contracted services for the month ended 31 January 2022 amounts to R1,508,086 against an adjusted budgeted amount of R33,471,658.

#### Transfers and subsidies

The transfers and subsidies expenditure for the month ended 31 January 2022 amounts to R16,000.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R3,954,223 for month ended 31 January 2022. 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) - M07 January

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		4 013	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	1 500	1 500	299	853	875	(22)	-3%	1 500
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	200	-	286	117	169	145%	200
Vote 6 - Health		-	7 000	7 000	-	-	4 083	(4 083)	-100%	7 000
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	60 000	-	99	35 000	(34 901)	-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>	<b>4,7</b>	<b>7 013</b>	<b>68 700</b>	<b>68 700</b>	<b>299</b>	<b>1 237</b>	<b>40 075</b>	<b>(38 838)</b>	<b>-97%</b>	<b>68 700</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		355	30	30	-	10	18	(7)	-42%	30
Vote 2 - Budget and Treasury Office		86	30	30	-	16	18	(2)	-11%	30
Vote 3 - Corporate Services		2 461	5 130	5 130	-	-	2 993	(2 993)	-100%	5 130
Vote 4 - Planning and Development		179	90	90	-	22	53	(30)	-57%	90
Vote 5 - Public Safety		30	-	-	-	-	-	-		-
Vote 6 - Health		50	63	63	2	44	36	8	22%	63
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 130	-	32	1 243	(1 211)	-97%	2 130
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	400	-	85	233	(148)	-63%	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>	<b>4</b>	<b>7 083</b>	<b>7 473</b>	<b>7 873</b>	<b>2</b>	<b>210</b>	<b>4 592</b>	<b>(4 383)</b>	<b>-95%</b>	<b>7 873</b>
<b>Total Capital Expenditure</b>		<b>14 096</b>	<b>76 173</b>	<b>76 573</b>	<b>301</b>	<b>1 447</b>	<b>44 667</b>	<b>(43 221)</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	10 224,88	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.
71204240001	2	Office equipment: CFO	1204	30 000,00	15 648,98	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.
71207230002	3	Replacing ICT Capital Equipment beyond economical repairs	1207	295 000,00		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.
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	54 750,00	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	919,13	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	6 800,00	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.
71801240001	11	Office of the executive manager Community: office equipment	1801	30 000,00	25 485,20	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.
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.
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	31 682,60	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.

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.
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	285 682,23	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	59 880 000,00	98 512,50	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.
71307104148	23	Laptops (Standard)	1307	476 656,00	260 638,61	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.
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	17 966,09	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.
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	85 185,56	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.
71307104153	29	A3 Printer (GIS)	1307	22 400,00	22 392,17	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.
71307104121	30	Insurance / Uneconomical Repair	1307	30 000,00	5 988,70	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.
071207230005	31	ICT Infrastructure: Servers	1207	884 459,00		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.
071207230006	32	ICT Infrastructure: Security	1207	67 624,00	67 624,00	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.
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		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.
071207230013	35	ICT Infrastructure: 6 U Rack Units	1207	54 261,00	54 260,87	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.
071207230014	36	ICT Infrastructure: 9 U Rack Units	1207	5 392,00	5 391,30	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.
071207230011	37	ICT Infrastructure: Access Points (AP-AC-LR)	1207	33 852,00		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.
071207230015	38	ICT Infrastructure: 1 U Brush Panels	1207	2 348,00	2 347,83	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.
071207230016	39	ICT Infrastructure: 48 Port Patch Panels	1207	2 323,00		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.



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.
071207230018	40	ICT Infrastructure: Blanking Plates	1207	3 920,00		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.
071207230022	41	Multimedia Group Conferencing Devices	1207	31 131,00	31 130,44	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.
071207230024	42	Council Chambers - Multimedia	1207	255 629,00		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.
071207230021	43	UPS	1207	10 335,00	10 335,00	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.
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		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.
071207230012	46	ICT Infrastructure: Access Points (UAP-XG-US)	1207	147 305,00		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.
071207230017	47	ICT Infrastructure: 24 Port Patch Panels	1207	11 948,00		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	143 080,00	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.
071207230020	49	TDR Meter	1207	15 969,00	15 968,21	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.
071207230023	50	Webcams	1207	5 870,00	5 569,57	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.
071207230025	51	Tablets	1207	50 000,00	15 648,70	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.
071307104155	52	Tripod System	1307	12 000,00	0,00	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.
071307104157	53	4-in-1 Printers	1307	13 000,00	0,00	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.
071307104158	54	Colour Printer	1307	6 500,00	0,00	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.
071307104156	55	USB HDD / SSD Clone Dock	1307	1 700,00	0,00	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.
071307104159	56	Finger Scanner	1307	26 000,00	0,00	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.
073602102301	57	RH Sensor	3602	20 000,00	0,00	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.
071602102301	58	Drought Grant	1602	100 000,00	0,00	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.
<b>Totals</b>				<b>76 572 524,00</b>	<b>1 446 732,92</b>				

Commitments against capital for the month January 2022				
72305230001	21	Hazmat Rescue & Fire Equipment	2305	48 748,02
71307104125	6	Monitors	1307	27 485,52
071207230005	31	ICT Infrastructure: Servers	1207	884 458,26
071207230010	34	ICT Infrastructure: 8 Port Switches	1207	76 544,00
071207230011	37	ICT Infrastructure: Access Points (AP-AC-LR)	1207	33 852,00
071207230016	39	ICT Infrastructure: 48 Port Patch Panels	1207	2 322,39
071207230018	40	ICT Infrastructure: Blanking Plates	1207	3 920,00
071207230024	42	Council Chambers - Multimedia	1207	255 628,50
071307104155	52	Tripod System	1307	6 600,00
071307104157	53	4-in-1 Printers	1307	12 970,00
071307104158	54	Colour Printer	1307	5 637,00
71301240001	5	Office furniture: Exec Manager Corporate Services	1301	1 673,00
72205230001	19	Power Tools	2205	35 278,87
71307104148	23	Laptops (Standard)	1307	211 158,26
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
071207230017	47	ICT Infrastructure: 24 Port Patch Panels	1207	11 940,00
71408400001	10	Office Furniture: Human Settlements	1408	7 300,00
71801240001	11	Office of the executive manager Community: office equipment	1801	4 202,78
71307104121	30	Insurance / Uneconomical Repair	1307	11 274,00
071307104156	55	USB HDD / SSD Clone Dock	1307	1 478,26
071307104159	56	Finger Scanner	1307	23 098,37
74402100901	22	Landfill Site: PPE	4402	619 176,75
071602102301	58	Drought Grant	1602	83 320,00
71120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	2 130,44
		<b>Total Commitments</b>		<b>2 779 954,21</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 - M07 January

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	12 367	164 643
Call investment deposits					160 000	
Consumer debtors					5 496	
Other debtors		23 956	24 106	24 106	30 244	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	4 283	2 669
<b>Total current assets</b>		<b>173 685</b>	<b>195 152</b>	<b>195 152</b>	<b>216 684</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	53 995	51 682
Investments in Associate						
Property, plant and equipment		166 336	227 652	228 052	168 607	227 652
Biological						
Intangible		2 139	2 113	2 113	1 155	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>285 125</b>	<b>334 418</b>
<b>TOTAL ASSETS</b>		<b>488 001</b>	<b>529 570</b>	<b>529 970</b>	<b>501 809</b>	<b>529 570</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing					536	
Consumer deposits					471	
Trade and other payables		37 449	31 478	31 478	25 611	31 478
Provisions			34 270	34 270	25 388	34 270
<b>Total current liabilities</b>		<b>37 449</b>	<b>65 748</b>	<b>65 748</b>	<b>52 006</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>188 823</b>	<b>261 254</b>
<b>NET ASSETS</b>	2	<b>305 700</b>	<b>268 316</b>	<b>268 716</b>	<b>312 985</b>	<b>268 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 727	201 063	201 463	252 472	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>312 985</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 - M07 January										
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	4 341	126 910	129 412	(2 502)	-2%	221 849
Transfers and Subsidies - Operational		179 813	187 375	192 940	-	129 939	112 548	17 391	15%	192 940
Transfers and Subsidies - Capital		-	-				-			-
Interest		15 801	11 470	11 470	963	5 222	6 691	(1 469)	-22%	11 470
Dividends								-		
Payments										
Suppliers and employees		(409 171)	(428 096)	(433 261)	(32 458)	(233 960)	(252 736)	(18 776)	7%	(433 261)
Finance charges		-	(70)	(70)	-	-	(41)	(41)	100%	(70)
Transfers and Grants		(1 965)	-		(16)	(3 421)	-	3 421	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 114)	(7 472)	(7 072)	(27 169)	24 691	(4 125)	(28 816)	699%	(7 072)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 652	-					-		189 697
Decrease (increase) in non-current receiv ables		3 636	-					-		
Decrease (increase) in non-current investments		-	-		(17 330)	(17 330)		(17 330)	#DIV/0!	
Payments										
Capital assets		(6 923)	(76 173)	(76 573)	(301)	(1 447)	(44 667)	(43 221)	97%	(76 573)
NET CASH FROM/(USED) INVESTING ACTIVITIES		366	(76 173)	(76 573)	(17 630)	(18 776)	(44 667)	(25 891)	58%	113 124
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			60 000	60 000			35 000	(35 000)	-100%	60 000
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrow ing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	60 000	60 000	-	-	35 000	35 000	100%	60 000
NET INCREASE/ (DECREASE) IN CASH HELD		(10 748)	(23 644)	(23 644)	(44 800)	5 914	(13 793)			166 052
Cash/cash equivalents at beginning:		169 768	188 287	188 287	166 453	166 453	188 287			166 453
Cash/cash equivalents at month/year end:		159 020	164 643	164 643		172 367	174 495			332 505

The municipal bank balance at 31 January 2022 totals R12 367 272 and the total balance of short term deposits was R142 000 000 and call account deposits amounted to R18 000 000. Total cash available at month-end is therefore R172 367 272.

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

<b>REPORTING MONTH: 31 JANUARY 2022</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
Bank balance as at 31 January 2022	6 452 947,25	12 367 271,75
Other Cash & Cash Equivalents: Short term deposits	95 000 000,00	142 000 000,00
Other Cash & Cash Equivalents: Call accounts	65 000 000,00	18 000 000,00
<b>Total Cash &amp; Cash Equivalents:</b>	<b>166 452 947,25</b>	<b>172 367 271,75</b>
<b>LESS:</b>	<b>106 355 041,97</b>	<b>109 371 245,14</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	27 446 000,00	13 723 000,00
Trade Payables	2 788 616,04	4 626 197,39
YTD Unspent Capital budget	1 843 968,84	1 349 731,66
YTD Unspent Operational budget	-	15 395 859,00
<b>Sub total</b>	<b>60 097 905,28</b>	<b>62 996 026,61</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>69 060 124,81</b>	<b>71 958 246,14</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>8 365 598,80</b>	<b>11 263 720,13</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>5 503 377,00</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	452 000,00	452 000,00
<b>Recalculated available cash balance</b>	<b>2 862 221,80</b>	<b>5 760 343,13</b>
<b>Total monthly commitments</b>	<b>20 081 221,17</b>	<b>19 898 640,71</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description		Budget Year 2021/22												Actual Bad Debts Written Off against Debtors		Impairment - Bad Debts i.t.o Council Policy
	NT Code	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	Total over 90 days					
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	245	244	238	238	238	234	1 574	5 026	8 037	7 309					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-					
Other	1900	(615)	152	88	187	73	120	2 626	28 703	31 335	31 709					
Total By Income Source	2000	(369)	397	327	425	311	354	4 200	33 739	39 384	39 030	-	-			
2020/21 - totals only																
Debtors Age Analysis By Customer Group																
Organs of State	2200	(241)	14	14	14	23	34	240	1 960	2 057	2 270					
Commercial	2300	-	-	-	-	-	-	-	-	-	-					
Households	2400	2	2	-	-	-	-	-	-	3	-					
Other	2500	(130)	381	313	411	287	321	3 961	31 779	37 324	36 759					
Total By Customer Group	2600	(369)	397	327	425	311	354	4 200	33 739	39 384	39 030	-	-			

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 has 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 - M07 January

004 Search Route - Supporting Table 004 Monthly Budget Statement - aged creditors - 10/07/2021											
Description	NT Code	Budget Year 2021/22									Prior year totals for char (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	-	1	(2)	-	-	1	438	18	456	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	-	1	(2)	-	-	1	438	18	456	

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 January 2022	Movements for the month		Balance as at 31 January 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<b>Garden Route District Municipality</b>						
Interest Received YTD	-			-		
Standard Bank	49 000 000,00	-9 000 000,00	29 000 000,00	69 000 000,00	62 210,96	1 112 748,97
Investec Bank	-			-		-
ABSA	10 000 000,00	-		10 000 000,00	-	457 572,61
Nedbank	34 000 000,00	-6 000 000,00	27 000 000,00	55 000 000,00	41 092,60	694 174,58
FNB	2 000 000,00	-	6 000 000,00	8 000 000,00		26 000,68
Guarantee investment investment	-			-		-
<b>BANK DEPOSITS</b>	<b>95 000 000,00</b>	<b>-15 000 000,00</b>	<b>62 000 000,00</b>	<b>142 000 000,00</b>	<b>103 303,56</b>	<b>2 290 496,84</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 - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		162 568	177 702	178 540	–	128 931	104 148	26 949	25.9%	178 540
Local Government Equitable Share		157 370	167 653	167 653	–	124 747	97 798	26 949	27.6%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	583			1 000
Municipal Systems Improvement			4 500	4 500			2 625			4 500
EPWP Incentive		1 629	2 071	2 071	–	1 449	1 208			2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	3 316		1 735	1 934			3 316
Fire Service Capacity Building Grant										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		2 859	8 473	14 000	–	108	8 167	(1 800)	-22.0%	14 000
PT - Integrated Transport Plan		900	900	1 778			1 037	(1 037)	-100.0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629			3 284			5 629
PT - Fire Service Capacity Building Grant		–	–	–			–			–
PT - Financial Management Capacity Building Grant		–	250	293			171	(171)	-100.0%	293
PT - WC Support Grant		280	–	–			–			–
PT - Disaster Management Grant		–	–	27			16			27
PT - WC Support Grant		379	–	–			–			–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073			2 959			5 073
PT - Services Seta A21 Bricklaying Apprenticeship				1 200	–	108	700	(592)	-84.6%	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	–	129 039	112 315	25 149	22.4%	192 540
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	–	400	–	–	100	(100)	-100.0%	400
NT - Rural Roads Asset Management Systems				400			100	(100)	-100.0%	400
Other capital transfers [insert description]										
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
[insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	–	–	400	–	–	100	(100)	-100.0%	400
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	165 427	186 175	192 940	–	129 039	112 415	25 049	22.3%	192 940

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



## 7.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

B04 Garden Route - Supporting Table B04 (1) monthly Budget Statement - transfers and grant expenditure - m07 January										
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>										
National Government:		162 568	177 702	178 540	110	2 935	104 148	(101 213)	-97,2%	178 540
Local Government Equitable Share		157 370	167 653	167 653		-	97 798	(97 798)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	56	377	583	(207)	-35,4%	1 000
Municipal Systems Improvement		-	4 500	4 500	-		2 625	(2 625)	-100,0%	4 500
EPWP Incentive		1 629	2 071	2 071	-	2 071	1 208	863	71,4%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	3 316	54	488	1 934	(1 447)	-74,8%	3 316
Fire Service Capacity Building Grant								-		
Other transfers and grants [insert description]								-		
Provincial Government:		2 859	8 473	14 000	654	2 197	8 167	(5 803)	-71,1%	14 000
PT - Integrated Transport Plan		900	900	1 778	-		1 037	(1 037)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		-	5 000	5 629	221	1 575	3 284	(1 709)	-52,0%	5 629
PT - Financial Management Capacity Building Grant		-	-				-	-		-
PT - WC Support Grant		-	250	293	-		171			293
PT - WC Support Grant		280					-			-
PT - Disaster Management Grant				27	-	20	16			27
PT - WC Support Grant		379					-			-
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	417	417	2 959	(2 542)	-85,9%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				1 200	15	185	700	(515)	-73,6%	1 200
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		165 427	186 175	192 540	764	5 132	112 315	(107 016)	-95,3%	192 540
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	400	-	-	233	(233)	-100,0%	400
NT - Rural Roads Asset Management Systems				400			233	(233)	-100,0%	400
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	-	400	-	-	233	(233)	-100,0%	400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 427	186 175	192 940	764	5 132	112 548	(107 250)	-95,3%	192 940

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

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

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

### Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	952	5 905	6 591	(686)	-10%	11 298
Pension and UIF Contributions			242	242	242	–	9	141	(132)	-94%	242
Medical Aid Contributions			78	78	78	4	28	45	(17)	-38%	78
Motor Vehicle Allowance			776	776	776	–	–	452	(452)	-100%	776
Cellphone Allowance			515	–	515	–	19	301	(282)	-94%	–
Housing Allowances			451	451	451	–	–	263	(263)	-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>956</b>	<b>5 961</b>	<b>7 793</b>	<b>(1 833)</b>	<b>-24%</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	493	3 746	2 676	1 070	40%	4 587
Pension and UIF Contributions			161	1 484	1 484	0	1	865	(864)	-100%	1 484
Medical Aid Contributions			105	113	113	5	33	66	(33)	-50%	113
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			804	840	840	41	290	490	(199)	-41%	840
Cellphone Allowance			142	148	148	9	63	87	(24)	-27%	148
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			770	804	804	4	13	469	(456)	-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>553</b>	<b>4 148</b>	<b>4 653</b>	<b>(506)</b>	<b>-11%</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	15 575	99 643	94 315	5 328	6%	160 610
Pension and UIF Contributions			24 725	24 941	24 941	2 337	16 041	14 549	1 492	10%	24 941
Medical Aid Contributions			19 890	21 819	21 842	2 074	13 673	12 741	932	7%	21 819
Overtime			4 080	5 011	5 001	582	2 706	2 917	(211)	-7%	5 011
Performance Bonus			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			9 384	9 909	9 862	813	5 910	5 753	157	3%	9 909
Cellphone Allowance			122	137	137	10	68	80	(12)	-15%	137
Housing Allowances			2 463	2 531	2 531	187	1 939	1 476	463	31%	2 531
Other benefits and allowances			18 195	14 583	14 102	874	13 010	8 226	4 784	58%	14 583
Payments in lieu of leave			–	4 724	4 724	298	5 438	2 756	2 682	97%	4 724
Long service awards			–	90	–	–	–	–	–	–	90
Post-retirement benefit obligations			9 942	8 586	8 676	–	22	5 061	(5 039)	-100%	8 586
<b>Sub Total - Other Municipal Staff</b>			<b>239 781</b>	<b>252 941</b>	<b>253 500</b>	<b>22 750</b>	<b>158 450</b>	<b>147 875</b>	<b>10 575</b>	<b>7%</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>24 259</b>	<b>168 559</b>	<b>160 322</b>	<b>8 237</b>	<b>5%</b>	<b>274 277</b>

Remuneration related expenditure for the month ended 31 January 2022 amounted to R24,258,966.

## Section 9 – Municipal manager's quality certification



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### OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek  
Reference: 6/1/1 – 21/22  
Date: 09 February 2022

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 **31 January 2022**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONKE STRATU

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

Signature [Signature]

Date 10/2/2022