



2021/2022
FINANCIAL YEAR

**MONTHLY
FINANCIAL
MONITORING
REPORT**

M08: 28 February 2022



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 28 February 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 28 February 2022 amounted to **R20,580,711** which represents **4.6%** of the total adjusted budgeted figure of **R442,803,535**. The municipality received R282,659,885 of the total expected income at the end of February 2022 and it represents 64% of the 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 28 February 2022 amounted to **R34,727,090**, with a total adjusted budgeted figure of **R453,742,320**, the operational expenditure for the month is **7.6%**

of the total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R24,037,456** (69% of the monthly expenditure).

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R19,616,540**. Capital expenditure of **R1,911,293** were recorded for the month ended 28 February 2022. The Landfill site of R60m have been reduced 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 & 19 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 28 February 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 - M08 February

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	12 091	8 500	8 500	546	4 084	5 667	(1 583)	-28%	8 500
Transfers and subsidies	34 252	187 375	201 583	2 465	132 404	134 389	(1 985)	-1%	201 583
Other own revenue	356 179	224 819	232 304	17 570	146 164	154 869	(8 705)	-6%	232 304
Total Revenue (excluding capital transfers and contributions)	402 522	420 694	442 387	20 581	282 652	294 925	(12 273)	-4%	442 387
Employee costs	247 659	260 917	274 800	22 979	185 517	183 200	2 317	1%	274 800
Remuneration of Councillors	13 360	13 360	11 943	1 058	7 019	7 962	(943)	-12%	11 943
Depreciation & asset impairment	4 987	4 852	4 852	348	2 770	3 235	(464)	-14%	4 852
Finance charges	70	70	70	-	-	47	(47)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	49 641	2 738	17 778	33 094	(15 316)	-46%	49 641
Transfers and subsidies	1 851	2 375	7 498	70	3 491	4 998	(1 508)	-30%	7 498
Other expenditure	96 908	88 698	104 939	7 534	55 533	69 959	(14 427)	-21%	104 939
Total Expenditure	416 194	428 166	453 742	34 727	272 108	302 495	(30 387)	-10%	453 742
Surplus/(Deficit)	(13 672)	(7 472)	(11 355)	(14 146)	10 544	(7 570)	18 115	-239%	(11 355)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
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)	-	-	417	-	-	278	(278)	-100%	417
Surplus/(Deficit) after capital transfers & contributions	(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)	17 837	-245%	(10 939)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)	17 837	-245%	(10 939)
Capital expenditure & funds sources									
Capital expenditure	14 096	76 173	19 617	1 911	3 358	8 996	(5 638)	-63%	12 737
Capital transfers recognised	4 161	-	10 498	531	616	6 999	(6 382)	-91%	4 500
Borrowing	-	60 000	3 905	869	968	2 604	(1 636)	-63%	3 905
Internally generated funds	9 935	16 173	5 213	511	1 774	3 476	(1 701)	-49%	5 213
Total sources of capital funds	14 096	76 173	19 617	1 911	3 358	13 078	(9 720)	-74%	13 619
Financial position									
Total current assets	173 685	195 152	208 357		195 580				195 152
Total non current assets	314 316	334 418	289 485		286 689				334 418
Total current liabilities	37 449	65 748	73 916		51 201				65 748
Total non current liabilities	144 852	195 506	142 002		136 817				195 506
Community wealth/Equity	305 700	268 316	281 923		294 251				268 316
Cash flows									
Net cash from (used) operating	(11 114)	(7 472)	(11 355)	(14 146)	10 544	(7 570)	(18 115)	239%	(11 355)
Net cash from (used) investing	366	(76 173)	(19 617)	(30 609)	(32 056)	(11 443)	20 613	-180%	(19 617)
Net cash from (used) financing	-	60 000	3 905	-	-	2 278	2 278	100%	3 905
Cash/cash equivalents at the month/year end	159 020	164 643	161 221	-	150 855	171 552	20 697	12%	145 301
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	14	427	347	324	425	309	3 726	34 528	40 100
Creditors Age Analysis									
Total Creditors	519	4	4	(2)	-	-	439	18	982

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) - M08 February

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									
Revenue - Functional										
<i>Governance and administration</i>		230 331	236 045	246 011	5 420	152 972	164 007	(11 035)	-7%	246 011
Executive and council		230 104	234 304	244 269	5 375	152 692	162 846	(10 155)	-6%	244 269
Finance and administration		228	1 741	1 741	45	280	1 161	(881)	-76%	1 741
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 606	5 812	7 712	545	5 598	5 142	457	9%	7 712
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	7 322	513	5 404	4 881	522	11%	7 322
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	33	195	260	(66)	-25%	390
<i>Economic and environmental services</i>		165 584	178 836	189 080	14 615	124 082	126 054	(1 972)	-2%	189 080
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	188 962	14 613	124 038	125 975	(1 937)	-2%	188 962
Environmental protection		111	118	118	2	43	79	(35)	-45%	118
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	402 522	420 694	442 804	20 581	282 652	295 202	(12 550)	-4%	442 804
Expenditure - Functional										
<i>Governance and administration</i>		135 527	138 000	147 225	11 067	87 217	98 150	(10 933)	-11%	147 225
Executive and council		52 858	50 582	51 714	4 155	27 025	34 476	(7 451)	-22%	51 714
Finance and administration		79 953	84 933	92 774	6 712	58 284	61 849	(3 565)	-6%	92 774
Internal audit		2 715	2 485	2 737	200	1 908	1 825	83	5%	2 737
<i>Community and public safety</i>		88 563	80 872	84 855	7 049	56 046	56 570	(524)	-1%	83 460
Community and social services		14 616	7 804	9 246	792	6 419	6 164	255	4%	7 851
Sport and recreation		12 639	12 512	12 049	1 024	7 564	8 033	(469)	-6%	12 049
Public safety		26 761	25 100	26 832	2 097	16 884	17 888	(1 004)	-6%	26 832
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	36 728	3 135	25 178	24 485	693	3%	36 728
<i>Economic and environmental services</i>		182 370	203 424	215 795	16 121	125 439	143 863	(18 424)	-13%	215 795
Planning and development		9 706	19 390	19 770	2 119	11 379	13 180	(1 801)	-14%	19 770
Road transport		169 326	180 758	192 343	13 756	111 846	128 228	(16 383)	-13%	192 343
Environmental protection		3 339	3 277	3 683	247	2 214	2 455	(241)	-10%	3 683
<i>Trading services</i>		6 612	3 209	2 911	117	1 635	1 941	(306)	-16%	2 911
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	2 911	117	1 635	1 941	(306)	-16%	2 911
<i>Other</i>		3 121	2 661	2 956	373	1 770	1 970	(200)	-10%	2 956
Total Expenditure - Functional	3	416 194	428 166	453 742	34 727	272 108	302 495	(30 387)	-10%	452 347
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)	17 837	-245%	(9 543)

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) - M08 February

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										
Vote 1 - Executive and Council	1	230 104	234 304	244 269	5 375	152 692	162 846	(10 155)	-6,2%	244 269
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	45	280	1 161	(881)	-75,9%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	33	195	260	(66)	-25,2%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	7 322	513	5 404	4 881	522	10,7%	7 322
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		111	118	118	2	43	79	(35)	-44,8%	118
Vote 14 - Roads Agency Function		165 473	178 718	188 962	14 613	124 038	125 975	(1 937)	-1,5%	188 962
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	442 804	20 581	282 652	295 202	(12 550)	-4,3%	442 804
Expenditure by Vote										
Vote 1 - Executive and Council	1	55 795	54 394	58 488	4 787	28 339	38 992	(10 653)	-27,3%	58 488
Vote 2 - Budget and Treasury Office		25 236	24 007	24 915	1 817	17 278	16 610	668	4,0%	24 915
Vote 3 - Corporate Services		44 399	49 126	52 494	3 298	33 209	34 996	(1 787)	-5,1%	52 494
Vote 4 - Planning and Development		27 898	30 006	32 528	3 620	20 629	21 685	(1 056)	-4,9%	32 528
Vote 5 - Public Safety		34 204	32 904	34 683	2 715	22 229	23 122	(893)	-3,9%	34 683
Vote 6 - Health		36 747	37 973	39 648	3 347	27 164	26 432	732	2,8%	39 648
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 049	1 024	7 564	8 033	(469)	-5,8%	12 049
Vote 9 - Waste Management		6 612	3 209	2 911	117	1 635	1 941	(306)	-15,8%	2 911
Vote 10 - Roads Transport		3 853	3 378	4 748	79	764	3 165	(2 401)	-75,9%	4 748
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 683	247	2 214	2 455	(241)	-9,8%	3 683
Vote 14 - Roads Agency Function		165 473	177 380	187 595	13 677	111 082	125 063	(13 981)	-11,2%	187 595
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	453 742	34 727	272 108	302 495	(30 387)	-10,0%	453 742
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)	17 837	-244,6%	(10 939)

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) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	2 329	95	549	1 553	(1 004)	-65%	2 329
Interest earned - external investments		12 091	8 500	8 500	546	4 084	5 667	(1 583)	-28%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	253	1 937	1 980	(44)	-2%	2 970
Dividends received		-	-	-	-	-	-	-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		
Licences and permits		111	118	118	2	43	79	(35)	-45%	118
Agency services		184 673	195 834	207 176	15 855	134 010	138 117	(4 107)	-3%	207 176
Transfers and subsidies		34 252	187 375	201 583	2 465	132 404	134 389	(1 985)	-1%	201 583
Other revenue		164 071	22 067	19 710	1 366	9 625	13 140	(3 515)	-27%	19 710
Gains		-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	442 387	20 581	282 652	294 925	(12 273)	-4%	442 387
Expenditure By Type										
Employee related costs		247 659	260 917	274 800	22 979	185 517	183 200	2 317	1%	274 800
Remuneration of councillors		13 360	13 360	11 943	1 058	7 019	7 962	(943)	-12%	11 943
Debt impairment		1 841	1 500	1 500	-	98	1 000	(902)	-90%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	2 770	3 235	(464)	-14%	4 852
Finance charges		70	70	70	-	-	47	(47)	-100%	70
Bulk purchases - electricity		-	-	-	-	-	-	-		
Inventory consumed		51 360	57 894	49 641	2 738	17 778	33 094	(15 316)	-46%	49 641
Contracted services		34 749	29 457	34 421	2 024	15 792	22 947	(7 155)	-31%	34 421
Transfers and subsidies		1 851	2 375	7 498	70	3 491	4 998	(1 508)	-30%	7 498
Other expenditure		60 318	57 740	68 948	5 523	39 682	45 966	(6 283)	-14%	68 948
Losses		-	-	69	(13)	(40)	46	(86)	-187%	69
Total Expenditure		416 194	428 166	453 742	34 727	272 108	302 495	(30 387)	-10%	453 742
Surplus/(Deficit)		(13 672)	(7 472)	(11 355)	(14 146)	10 544	(7 570)	18 115	(0)	(11 355)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										
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)				417			278	(278)	(0)	417
Surplus/(Deficit) after capital transfers & contributions		(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)			(10 939)
Taxation										
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)			(10 939)
Atributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)			(10 939)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(10 939)	(14 146)	10 544	(7 292)			(10 939)

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 28 February 2022 amounts to R94,509. 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 28 February 2022 amounts to R545,815. 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 R102m for short term deposits and R38m for call accounts for the month ended 28 February 2022.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 28 February 2022 amounts to R252,743.

Licences and permits

The municipality recorded income from licences and permits of R1,739 for the month ended 28 February 2022. The Environmental Health Services will issue licences and permits. With the easing of the COVID pandemic, the Environmental Health Services will continue with the standard duties that is performed by the EHP section.

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 R15,854,939 was recorded for the month ended 28 February 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 the last tranche payment of R622,000 for the Expanded Public Works Programme Grant (EPWP) and R743,000 for the Rural Roads Assets Management Grant during the month ended 28 February 2022. The municipality also received R350,000 for Municipal Service Delivery and Capacity Building Grant and R750,000 for Western Cape Financial Management Support Grant from Provincial Treasury during the month ended 28 February 2022.

Other revenue / Sundry income

Other revenue reflects an amount of R1,365,966 for the month ended 28 February 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 28 February 2022 amounted to R24,037,966 against an adjusted budgeted amount R286,743,011 that represents 8% of the total budgeted amount and 69% of the monthly expenditure for February 2022.

Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised for the month ended 28 February 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 31 March 2022 after the budget has been finalized. (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 R2,738,473 for the month ended 28 February 2022 against an adjusted budgeted amount of R49,323,640.

Contracted services

The contracted services for the month ended 28 February 2022 amounts to R2,023,539 against an adjusted budgeted amount of R34,466,068.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 28 February 2022 amounts to R70,000.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,523,147 for month ended 28 February 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) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		4 013	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 500	50	-	853	33	820	2459%	50
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	200	380	-	286	254	32	13%	380
Vote 6 - Health		-	7 000	1 140	426	426	760	(334)	-44%	1 140
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	60 000	3 905	869	968	2 604	(1 636)	-63%	3 905
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	7 013	68 700	5 476	1 295	2 532	3 650	(1 118)	-31%	5 476
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		355	30	54	-	10	36	(26)	-72%	30
Vote 2 - Budget and Treasury Office		86	30	55	-	16	37	(21)	-57%	27
Vote 3 - Corporate Services		2 461	5 130	5 190	533	533	3 460	(2 928)	-85%	4 628
Vote 4 - Planning and Development		179	90	6 052	-	22	33	(11)	-33%	50
Vote 5 - Public Safety		30	-	100	83	83	67	17	25%	-
Vote 6 - Health		50	63	63	-	44	42	3	7%	40
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		2 522	2 130	2 507	-	32	1 591	(1 559)	-98%	2 387
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		1 400	-	100	-	85	67	19	28%	100
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	20	-	-	13	(13)	-100%	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	7 083	7 473	14 141	616	826	5 346	(4 520)	-85%	7 262
Total Capital Expenditure		14 096	76 173	19 617	1 911	3 358	8 996	(5 638)	-63%	12 737

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	27 000,00	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	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.
71301240001	4	Office furniture: Exec Manager Corporate Services	1301	30 000,00	1 673,00	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	5	Monitors	1307	54 750,00	28 121,56	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	6	Hygiene Equipment	1308	590 000,00		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	7	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	8	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	9	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	10	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	11	Firestation: Mosselbay	1801	1 140 000,00	426 256,25	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.
71804310001	12	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	13	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	14	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	15	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	16	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	17	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	18	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.
72205230002	19	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	20	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.

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.
74402100901	21	Landfill Site: PPE	4402	3 905 382,00	967 529,75	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	22	Laptops (Standard)	1307	476 656,00	471 796,87	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	23	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	24	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	25	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.
72801104001	26	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	27	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	28	Insurance / Uneconomical Repair	1307	30 000,00	17 262,70	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	29	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	30	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	31	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	32	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	33	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	34	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	35	ICT Infrastructure: Access Points (AP-AC-LR)	1207	33 852,00	33 852,00	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.
071207230015	36	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	37	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.
071207230018	38	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	39	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	40	Council Chambers - Multimedia	1207	255 629,00	255 628,50	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.

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.
071207230021	41	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	42	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	43	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	44	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	45	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	46	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	47	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	48	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	49	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	50	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	51	4-in-1 Printers	1307	13 000,00	12 970,00	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.
071307104158	52	Colour Printer	1307	6 500,00	5 637,00	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.
071307104156	53	USB HDD / SSD Clone Dock	1307	1 700,00	1 478,26	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.
071307104159	54	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	55	RH Sensor	3602	20 000,00	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.
071602102301	56	Drought Grant	1602	100 000,00	83 320,00	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.
071409102401	57	7 x Office Chairs	1409	21 000,00	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.
072205102351	58	Electrical Equipment and tools	2205	200 000,00	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.
072206102352	59	Electrical Equipment and tools	2206	100 000,00	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.
072203102350	60	Electrical Equipment and tools	2203	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.
071004104010	61	New Office Furniture: Speaker	1004	50 000,00	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.

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.
071004104011	62	2-seater couch	1004	15 000,00	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.
071004104012	63	Bar Fridge	1004	2 500,00	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.
071004104013	64	TV	1004	5 000,00	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.
071004104114	65	printer/scanner/copier in PA's office of Speaker	1004	10 000,00	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.
071211104060	66	2 x High back office chairs	1211	6 000,00	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.
071311104061	67	Chair	1311	3 000,00	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.
071307104180	68	ICT Infrastructure: Upgrade Network	1307	500 000,00	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.
071307104182	69	Infrastructure: Backup Tape drive	1307	400 000,00	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.
071403103101	70	Erf 22494 - Fire Station	1403	3 098 900,00	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.
071403103102	71	Erf 22495 - Fire Station	1403	2 482 350,00	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.
071311104063	72	Folding Table (Branding office stock)	1311	1 000,00	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.
071311102463	73	Sound Equipment: Shotgun microphone, blimp, headphones	1311	14 000,00	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.
071316102370	74	Installation of Fire/Smoke Detector - Head Office	1316	464 873,00	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.
071309104150	75	1 x Laptop: Task	1309	15 000,00	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.
071307104181	76	Infrastructure: WiFi Resorts	1307	90 000,00	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.
071212104001	77	Chair	1212	3 000,00	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.
071212104002	78	2 x Aircons - Debtors	1212	25 000,00	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.
071307104188	79	New cellphone contracts	1307	60 000,00	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.
072205104066	80	Donated TV's	2205	56 691,00	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.
071403103103	81	Erf 325-Beach Road/N2 Intersection	1403	360 000,00	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.
071308102801	82	Gun Safes	1308	10 000,00	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.
Totals				19 616 540,00	3 360 373,96				

Commitments against capital for the month February 2022				
71120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	2 130,44
72305230001	21	Hazmat Rescue & Fire Equipment	2305	48 748,02
71307104125	6	Monitors	1307	26 109,00
071207230005	31	ICT Infrastructure: Servers	1207	884 458,00
071207230007	33	ICT Infrastructure: Upgrade MS SQL	1207	51 739,13
071207230010	34	ICT Infrastructure: 8 Port Switches	1207	76 544,00
071207230018	40	ICT Infrastructure: Blanking Plates	1207	3 920,00
071307104155	52	Tripod System	1307	6 600,00
71307104121	30	Insurance / Uneconomical Repair	1307	1 304,26
071307104159	56	Finger Scanner	1307	23 098,37
073602102301	57	RH Sensor	3602	18 215,00
72205230001	19	Power Tools	2205	35 278,87
71204240001	2	Office equipment: CFO	1204	3 770,00
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
		Total Commitments		1 615 115,66

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 - M08 February

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		143 131	164 643	161 221	10 855	164 643
Call investment deposits				–	140 000	
Consumer debtors				–	6 143	
Other debtors		23 956	24 106	39 629	29 477	24 106
Current portion of long-term receivables		3 867	3 733	4 246	4 293	3 733
Inventory		2 731	2 669	3 260	4 812	2 669
Total current assets		173 685	195 152	208 357	195 580	195 152
Non current assets						
Long-term receivables		59 705	52 945	61 388	61 340	52 945
Investments		27	27	27	27	27
Investment property		86 108	51 682	54 000	53 986	51 682
Investments in Associate				–		
Property, plant and equipment		166 336	227 652	171 957	170 224	227 652
Biological				–		
Intangible		2 139	2 113	2 113	1 111	2 113
Other non-current assets				–		
Total non current assets		314 316	334 418	289 485	286 689	334 418
TOTAL ASSETS		488 001	529 570	497 841	482 269	529 570
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing					536	
Consumer deposits					496	
Trade and other payables		37 449	31 478	31 478	24 983	31 478
Provisions			34 270	42 438	25 186	34 270
Total current liabilities		37 449	65 748	73 916	51 201	65 748
Non current liabilities						
Borrowing		28	60 000	3 905	73	60 000
Provisions		144 823	135 506	138 097	136 744	135 506
Total non current liabilities		144 852	195 506	142 002	136 817	195 506
TOTAL LIABILITIES		182 301	261 254	215 918	188 018	261 254
NET ASSETS	2	305 700	268 316	281 923	294 251	268 316
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		286 727	201 063	221 409	233 738	201 063
Reserves		18 973	67 253	60 514	60 513	67 253
TOTAL COMMUNITY WEALTH/EQUITY	2	305 700	268 316	281 923	294 251	268 316

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	229 333	17 317	144 227	152 889	(8 661)	-6%	229 333
Transfers and Subsidies - Operational		179 813	187 375	201 583	2 465	132 404	134 389	(1 985)	-1%	201 583
Transfers and Subsidies - Capital		-	-					-		
Interest		15 801	11 470	11 470	799	6 021	7 647	(1 626)	-21%	11 470
Dividends								-		
Payments										
Suppliers and employees		(409 171)	(428 096)	(453 672)	(34 657)	(268 617)	(302 448)	(33 831)	11%	(453 672)
Finance charges		-	(70)	(70)	-	-	(47)	(47)	100%	(70)
Transfers and Grants		(1 965)	-		(70)	(3 491)	-	3 491	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 114)	(7 472)	(11 355)	(14 146)	10 544	(7 570)	(18 115)	239%	(11 355)
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		-	-		(28 698)	(28 698)		(28 698)	#DIV/0!	
Payments										
Capital assets		(6 923)	(76 173)	(19 617)	(1 911)	(3 358)	(11 443)	(8 085)	71%	(19 617)
NET CASH FROM/(USED) INVESTING ACTIVITIES		366	(76 173)	(19 617)	(30 609)	(32 056)	(11 443)	20 613	-180%	(19 617)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			60 000	3 905	-		2 278	(2 278)	-100%	3 905
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	60 000	3 905	-	-	2 278	2 278	100%	3 905
NET INCREASE/ (DECREASE) IN CASH HELD		(10 748)	(23 644)	(27 067)	(44 756)	(21 512)	(16 735)			(27 067)
Cash/cash equivalents at beginning:		169 768	188 287	188 287	172 367	172 367	188 287			172 367
Cash/cash equivalents at month/year end:		159 020	164 643	161 221		150 855	171 552			145 301

The municipal bank balance at 28 February 2022 totals R10 855 475 and the total balance of short term deposits was R102 000 000 and call account deposits amounted to R38 000 000. Total cash available at month-end is therefore R150 855 475.

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

REPORTING MONTH: 28 FEBRUARY 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 28 February 2022	12 367 271,75	10 855 475,15
Other Cash & Cash Equivalents: Short term deposits	142 000 000,00	102 000 000,00
Other Cash & Cash Equivalents: Call accounts	18 000 000,00	38 000 000,00
Total Cash & Cash Equivalents:	172 367 271,75	150 855 475,15
LESS:	109 371 245,14	86 201 938,19
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	13 723 000,00	-
Trade Payables	4 626 197,39	3 283 359,44
YTD Unspent Capital budget	1 349 731,66	1 349 731,66
YTD Unspent Operational budget	15 395 859,00	7 292 390,00
Sub total	62 996 026,61	64 653 536,96
PLUS:	8 962 219,53	8 962 219,53
VAT Receivable	1 937 602,53	1 937 602,53
Receivable Exchange	7 024 617,00	7 024 617,00
	71 958 246,14	73 615 756,49
LESS OTHER MATTERS:		
Capital Replacement Reserve	26 569 752,01	26 569 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
Sub Total	11 263 720,13	12 921 230,48
LESS: CONTINGENT LIABILITIES	5 503 377,00	5 503 377,00
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
Recalculated available cash balance	5 760 343,13	7 417 853,48
Total monthly commitments	19 898 640,71	20 032 723,63

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2021/22								Total	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					
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	252	245	244	238	238	237	1 590	5 238	8 283	7 542			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(238)	182	103	85	187	72	2 136	29 278	31 806	31 759			
Total By Income Source	2000	14	427	347	324	425	309	3 726	34 528	40 100	39 312	-	-	
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(215)	14	14	14	14	23	245	1 988	2 097	2 284			
Commercial	2300	-	-	-	-	-	-	-	-	-	-			
Households	2400	2	-	-	-	-	-	-	-	2	-			
Other	2500	227	413	333	310	411	286	3 481	32 540	38 001	37 028			
Total By Customer Group	2600	14	427	347	324	425	309	3 726	34 528	40 100	39 312	-	-	

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 - M08 February

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	519	4	4	(2)	-	-	439	18	982	-
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	519	4	4	(2)	-	-	439	18	982	-

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 February 2022	Movements for the month		Balance as at 28 February 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Garden Route District Municipality						
Standard Bank	69 000 000,00	-25 000 000,00	-	44 000 000,00	240 128,77	1 352 877,74
Investec Bank	-			-		-
ABSA	10 000 000,00	-		10 000 000,00	-	457 572,61
Nedbank	55 000 000,00	-15 000 000,00	-	40 000 000,00	141 484,93	835 659,51
FNB	8 000 000,00	-	-	8 000 000,00		26 000,68
BANK DEPOSITS	142 000 000,00	-40 000 000,00	-	102 000 000,00	381 613,70	2 672 110,54

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 - M08 February

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										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		162 568	177 702	177 702	1 365	130 296	118 468	12 978	11,0%	177 702
Local Government Equitable Share		157 370	167 653	167 653	–	124 747	111 769	12 978	11,6%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	667	–	–	1 000
Municipal Systems Improvement		–	4 500	4 500	–	–	3 000	–	–	4 500
EPWP Incentive		1 629	2 071	2 071	622	2 071	1 381	–	–	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	743	2 478	1 652	–	–	2 478
Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		2 859	8 473	17 100	1 100	1 100	11 400	(1 981)	-17,4%	17 100
PT - Integrated Transport Plan		900	900	1 778	–	–	1 186	(1 186)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	–	–	3 753	–	–	5 629
PT - Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
PT - Financial Management Capacity Building Grant		–	250	293	–	–	195	(195)	-100,0%	293
PT - WC Support Grant		280	–	–	–	–	–	–	–	–
PT - Disaster Management Grant		–	–	27	–	–	18	–	–	27
PT - WC Support Grant		379	–	–	–	–	–	–	–	–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	–	–	3 382	–	–	5 073
PT - Services Seta A21 Bricklaying Apprenticeship		–	–	–	–	–	–	–	–	–
PT - Western Cape Financial Management Support Grant		–	–	750	750	750	500	–	–	750
PT - Municipal Service Delivery and Capacity Building Grant		–	–	350	350	350	233	–	–	350
PT - Local Government Public Employment Support Grant		–	–	200	–	–	133	–	–	200
PT - Joint District and Metro Approach Grant		–	–	2 000	–	–	1 333	–	–	2 000
PT - Municipal Drought Relief Grant		–	–	100	–	–	67	–	–	100
PT - Contribution Towards Acceleration of Housing Delivery		–	–	900	–	–	600	(600)	-100,0%	900
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	165 427	186 175	194 802	2 465	131 396	129 868	10 998	8,5%	194 802
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
NT - Rural Roads Asset Management Systems		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	165 427	186 175	194 802	2 465	131 396	129 868	10 998	8,5%	194 802

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 - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		162 568	177 702	177 702	586	3 522	118 468	(114 946)	-97,0%	177 702
Local Government Equitable Share		157 370	167 653	167 653		-	111 769	(111 769)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	55	432	667	(235)	-35,2%	1 000
Municipal Systems Improvement		-	4 500	4 500	531	531	3 000	(2 469)	-82,3%	4 500
EPWP Incentive		1 629	2 071	2 071	-	2 071	1 381	690	50,0%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	-	488	1 652	(1 164)	-70,5%	2 478
Fire Service Capacity Building Grant								-		
Other transfers and grants [insert description]								-		
Provincial Government:		2 859	8 473	17 100	248	2 260	8 534	(6 081)	-71,3%	12 800
PT - Integrated Transport Plan		900	900	1 778	-	-	1 186	(1 186)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		-	5 000	5 629	247	1 821	3 753	(1 932)	-51,5%	5 629
PT - Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
PT - WC Support Grant		-	250	293	-	-	195	-	-	293
PT - WC Support Grant		280	-	-	-	-	-	-	-	-
PT - Disaster Management Grant		-	-	27	-	20	18	-	-	27
PT - WC Support Grant		379	-	-	-	-	-	-	-	-
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	1	419	3 382	(2 963)	-87,6%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship		-	-	-	-	-	-	-	-	-
PT - Western Cape Financial Management Support Grant		-	-	750	-	-	500	-	-	-
PT - Municipal Service Delivery and Capacity Building Grant		-	-	350	-	-	233	-	-	-
PT - Local Government Public Employment Support Grant		-	-	200	-	-	133	-	-	-
PT - Joint District and Metro Approach Grant		-	-	2 000	-	-	1 333	-	-	-
PT - Municipal Drought Relief Grant		-	-	100	-	-	67	-	-	-
PT - Contribution Towards Acceleration of Housing Delivery		-	-	900	-	-	600	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		165 427	186 175	194 802	834	5 781	127 002	(121 027)	-95,3%	190 502
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
NT - Rural Roads Asset Management Systems										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 427	186 175	194 802	834	5 781	127 002	(121 027)	-95,3%	190 502

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 - M08 February

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 298	11 298	11 866	642	6 546	7 910	(1 364)	-17%	11 866
Pension and UIF Contributions		242	242	9	32	41	6	35	575%	9
Medical Aid Contributions		78	78	49	16	44	33	11	34%	49
Motor Vehicle Allowance		776	776	-	219	219	-	219	#DN/0!	-
Cellphone Allowance		515	-	19	88	106	13	94	746%	19
Housing Allowances		451	451	-	62	62	-	62	#DN/0!	-
Other benefits and allowances		-	515	-	-	-	-	-	-	-
Sub Total - Councillors		13 360	13 360	11 943	1 058	7 019	7 962	(943)	-12%	11 943
% increase	4		0,0%	-10,6%						-10,6%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 390	4 587	5 778	614	4 360	3 852	508	13%	4 587
Pension and UIF Contributions		161	1 484	2	83	84	1	83	5856%	1 484
Medical Aid Contributions		105	113	57	22	55	38	17	44%	113
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		804	840	498	117	408	332	76	23%	840
Cellphone Allowance		142	148	108	9	72	72	-	-	148
Housing Allowances		-	-	-	32	32	-	32	#DN/0!	-
Other benefits and allowances		770	804	610	11	25	406	(382)	-94%	804
Payments in lieu of leave		-	-	-	23	23	-	23	#DN/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 371	7 977	7 053	912	5 059	4 702	357	8%	7 977
% increase	4		25,2%	10,7%						25,2%
Other Municipal Staff										
Basic Salaries and Wages		150 980	160 610	164 837	14 920	114 563	109 891	4 672	4%	160 610
Pension and UIF Contributions		24 725	24 941	27 919	2 276	18 317	18 613	(296)	-2%	24 941
Medical Aid Contributions		19 890	21 819	24 153	2 044	15 717	16 102	(384)	-2%	21 819
Overtime		4 080	5 011	5 617	570	3 276	3 745	(469)	-13%	5 011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 384	9 909	9 976	829	6 739	6 651	88	1%	9 909
Cellphone Allowance		122	137	132	10	78	88	(10)	-12%	137
Housing Allowances		2 463	2 531	2 874	194	2 133	1 916	217	11%	2 531
Other benefits and allowances		18 195	14 583	18 070	907	13 925	12 047	1 879	16%	14 583
Payments in lieu of leave		-	4 724	6 941	318	5 757	4 627	1 130	24%	4 724
Long service awards		-	90	-	-	-	-	-	-	90
Post-retirement benefit obligations		9 942	8 586	7 228	-	22	4 819	(4 797)	-100%	8 586
Sub Total - Other Municipal Staff		239 781	252 941	267 747	22 068	180 527	178 498	2 029	1%	252 941
% increase	4		5,5%	11,7%						5,5%
Total Parent Municipality		259 512	274 277	286 743	24 037	192 605	191 162	1 443	1%	272 860

Remuneration related expenditure for the month ended 28 February 2022 amounted to R24,037,456.

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: 08 March 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, L MENZE, the acting 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 **28 February 2022**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name

LUSANDA MENZE

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

Signature

Date

[Handwritten Signature]
8/3/2022