



2021/2022  
FINANCIAL YEAR

# MONTHLY FINANCIAL MONITORING REPORT

M09: 31 March 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 31 March 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 March 2022 amounted to **R82,187,084** which represents **18.6%** of the total adjusted budgeted figure of **R442,803,535**. The municipality received R364,839,050 of the total expected income at the end of March 2022 and it represents 82% of the actual against the adjusted budget which means the municipality is in line with the projected budget, 80% of the revenue relates to the equitable share and the roads revenue transfer.

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

Operating expenditure for the month ended 31 March 2022 amounted to **R44,233,667**, with a total adjusted budgeted figure of **R453,742,320**, the operational expenditure for the month is **9.7%** of the

total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R22,572,426 (51% of the monthly expenditure)**.

### **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R19,616,540**. Capital expenditure of **R98,069** were recorded for the month ended 31 March 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 31 March 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 - M09 March

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	446	4 530	6 375	(1 845)	-29%	8 500
Transfers and subsidies	34 252	187 375	201 583	51 787	184 191	151 188	33 004	22%	201 583
Other own revenue	356 179	224 819	232 304	29 954	176 038	174 228	1 810	1%	232 304
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 522</b>	<b>420 694</b>	<b>442 387</b>	<b>82 187</b>	<b>364 758</b>	<b>331 790</b>	<b>32 968</b>	<b>10%</b>	<b>442 387</b>
Employee costs	247 659	260 917	274 800	21 570	207 087	206 100	987	0%	274 800
Remuneration of Councillors	13 360	13 360	11 943	1 003	8 021	8 957	(936)	-10%	11 943
Depreciation & asset impairment	4 987	4 852	4 852	348	3 118	3 639	(521)	-14%	4 852
Finance charges	70	70	70	–	–	53	(53)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	49 641	11 085	28 863	37 231	(8 367)	-22%	49 641
Transfers and subsidies	1 851	2 375	7 498	–	3 491	5 623	(2 133)	-38%	7 498
Other expenditure	96 908	88 698	104 939	10 228	65 760	78 704	(12 944)	-16%	104 939
<b>Total Expenditure</b>	<b>416 194</b>	<b>428 166</b>	<b>453 742</b>	<b>44 234</b>	<b>316 341</b>	<b>340 307</b>	<b>(23 966)</b>	<b>-7%</b>	<b>453 742</b>
<b>Surplus/(Deficit)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 355)</b>	<b>37 953</b>	<b>48 418</b>	<b>(8 517)</b>	<b>56 934</b>	<b>-669%</b>	<b>(11 355)</b>
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	–	81	313	(232)	-74%	417
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>	<b>56 702</b>	<b>-691%</b>	<b>(10 939)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>	<b>56 702</b>	<b>-691%</b>	<b>(10 939)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 096</b>	<b>76 173</b>	<b>19 617</b>	<b>98</b>	<b>3 456</b>	<b>14 712</b>	<b>(11 256)</b>	<b>-77%</b>	<b>12 737</b>
Capital transfers recognised	4 161	–	10 498	57	673	7 873	(7 200)	-91%	4 500
Borrowing	–	60 000	3 905	–	968	2 929	(1 962)	-67%	3 905
Internally generated funds	9 935	16 173	5 213	41	1 815	3 910	(2 095)	-54%	5 213
<b>Total sources of capital funds</b>	<b>14 096</b>	<b>76 173</b>	<b>19 617</b>	<b>98</b>	<b>3 456</b>	<b>14 712</b>	<b>(11 256)</b>	<b>-77%</b>	<b>13 619</b>
<b>Financial position</b>									
Total current assets	173 685	195 152	208 357		206 204				195 152
Total non current assets	314 316	334 418	289 485		286 487				334 418
Total current liabilities	37 449	65 748	73 916		61 511				65 748
Total non current liabilities	144 852	195 506	142 002		138 170				195 506
Community wealth/Equity	<b>305 700</b>	<b>268 316</b>	<b>281 923</b>		<b>293 011</b>				<b>268 316</b>
<b>Cash flows</b>									
Net cash from (used) operating	(11 114)	(7 472)	(11 355)	37 953	48 418	(7 570)	(55 988)	740%	(11 355)
Net cash from (used) investing	366	(76 173)	(19 617)	(43 236)	(46 594)	(11 443)	35 151	-307%	(19 617)
Net cash from (used) financing	–	60 000	3 905	–	–	2 278	2 278	100%	3 905
<b>Cash/cash equivalents at the month/year end</b>	<b>159 020</b>	<b>164 643</b>	<b>161 221</b>	<b>–</b>	<b>152 679</b>	<b>171 552</b>	<b>18 873</b>	<b>11%</b>	<b>123 789</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	1 380	690	363	327	318	418	3 373	34 486	41 356
<b>Creditors Age Analysis</b>									
Total Creditors	148	4	142	1	1	–	439	18	752

### 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) - M09 March

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>246 011</b>	<b>58 021</b>	<b>210 992</b>	<b>184 508</b>	26 484	14%	<b>246 011</b>
Executive and council		230 104	234 304	244 269	58 021	210 712	183 202	27 510	15%	244 269
Finance and administration		228	1 741	1 741	–	280	1 306	(1 026)	-79%	1 741
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>6 606</b>	<b>5 812</b>	<b>7 712</b>	<b>822</b>	<b>6 420</b>	<b>5 784</b>	636	11%	<b>7 712</b>
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		6 256	5 422	7 322	787	6 191	5 492	699	13%	7 322
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		350	390	390	35	229	293	(63)	-22%	390
<i><b>Economic and environmental services</b></i>		<b>165 584</b>	<b>178 836</b>	<b>189 080</b>	<b>23 345</b>	<b>147 427</b>	<b>141 810</b>	5 616	4%	<b>189 080</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		165 473	178 718	188 962	23 326	147 364	141 722	5 642	4%	188 962
Environmental protection		111	118	118	19	63	88	(26)	-29%	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>442 804</b>	<b>82 187</b>	<b>364 839</b>	<b>332 103</b>	<b>32 736</b>	<b>10%</b>	<b>442 804</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>135 527</b>	<b>138 000</b>	<b>147 225</b>	<b>9 790</b>	<b>97 007</b>	<b>110 419</b>	(13 412)	-12%	<b>147 225</b>
Executive and council		52 858	50 582	51 714	4 376	31 401	38 786	(7 385)	-19%	51 714
Finance and administration		79 953	84 933	92 774	5 197	63 482	69 580	(6 099)	-9%	92 774
Internal audit		2 715	2 485	2 737	216	2 124	2 053	72	3%	2 737
<i><b>Community and public safety</b></i>		<b>88 563</b>	<b>80 872</b>	<b>84 855</b>	<b>6 540</b>	<b>62 586</b>	<b>63 642</b>	(1 056)	-2%	<b>83 460</b>
Community and social services		14 616	7 804	9 246	658	7 078	6 935	143	2%	7 851
Sport and recreation		12 639	12 512	12 049	705	8 269	9 037	(768)	-8%	12 049
Public safety		26 761	25 100	26 832	1 989	18 873	20 124	(1 251)	-6%	26 832
Housing		–	–	–	–	–	–	–	–	–
Health		34 547	35 456	36 728	3 188	28 366	27 546	820	3%	36 728
<i><b>Economic and environmental services</b></i>		<b>182 370</b>	<b>203 424</b>	<b>215 795</b>	<b>27 656</b>	<b>153 095</b>	<b>161 846</b>	(8 751)	-5%	<b>215 795</b>
Planning and development		9 706	19 390	19 770	1 266	12 645	14 827	(2 182)	-15%	19 770
Road transport		169 326	180 758	192 343	26 066	137 912	144 257	(6 345)	-4%	192 343
Environmental protection		3 339	3 277	3 683	323	2 537	2 762	(225)	-8%	3 683
<i><b>Trading services</b></i>		<b>6 612</b>	<b>3 209</b>	<b>2 911</b>	<b>117</b>	<b>1 752</b>	<b>2 183</b>	(431)	-20%	<b>2 911</b>
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		6 612	3 209	2 911	117	1 752	2 183	(431)	-20%	2 911
<i><b>Other</b></i>		<b>3 121</b>	<b>2 661</b>	<b>2 956</b>	<b>132</b>	<b>1 902</b>	<b>2 217</b>	(315)	-14%	<b>2 956</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>416 194</b>	<b>428 166</b>	<b>453 742</b>	<b>44 234</b>	<b>316 341</b>	<b>340 307</b>	<b>(23 965)</b>	<b>-7%</b>	<b>452 347</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>	<b>56 702</b>	<b>-691%</b>	<b>(9 543)</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) - M09 March

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	244 269	58 021	210 712	183 202	27 510	15,0%	244 269
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	-	280	1 306	(1 026)	-78,5%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	35	229	293	(63)	-21,7%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	7 322	787	6 191	5 492	699	12,7%	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	19	63	88	(26)	-29,3%	118
Vote 14 - Roads Agency Function		165 473	178 718	188 962	23 326	147 364	141 722	5 642	4,0%	188 962
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	442 804	82 187	364 839	332 103	32 736	9,9%	442 804
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	58 488	4 780	33 119	43 866	(10 747)	-24,5%	58 488
Vote 2 - Budget and Treasury Office		25 236	24 007	24 915	675	17 953	18 686	(733)	-3,9%	24 915
Vote 3 - Corporate Services		44 399	49 126	52 494	3 175	36 383	39 371	(2 987)	-7,6%	52 494
Vote 4 - Planning and Development		27 898	30 006	32 528	2 445	23 074	24 396	(1 322)	-5,4%	32 528
Vote 5 - Public Safety		34 204	32 904	34 683	2 553	24 782	26 012	(1 230)	-4,7%	34 683
Vote 6 - Health		36 747	37 973	39 648	3 396	30 560	29 736	823	2,8%	39 648
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 049	705	8 269	9 037	(768)	-8,5%	12 049
Vote 9 - Waste Management		6 612	3 209	2 911	117	1 752	2 183	(431)	-19,8%	2 911
Vote 10 - Roads Transport		3 853	3 378	4 748	252	1 016	3 561	(2 545)	-71,5%	4 748
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 683	323	2 537	2 762	(225)	-8,1%	3 683
Vote 14 - Roads Agency Function		165 473	177 380	187 595	25 814	136 896	140 696	(3 800)	-2,7%	187 595
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	453 742	44 234	316 341	340 307	(23 965)	-7,0%	453 742
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(10 939)	37 953	48 498	(8 204)	56 702	-691,2%	(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) - M09 March

B04 Garden Route - Table 04 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1st March										
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>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment		3 614	3 829	2 329	106	655	1 747	(1 091)	-62%	2 329
Interest earned - external investments		12 091	8 500	8 500	446	4 530	6 375	(1 845)	-29%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	250	2 186	2 228	(42)	-2%	2 970
Dividends received		-	-	-			-	-		
Fines, penalties and forfeits		-	-	-			-	-		
Licences and permits		111	118	118	19	63	88	(26)	-29%	118
Agency services		184 673	195 834	207 176	26 896	160 906	155 382	5 524	4%	207 176
Transfers and subsidies		34 252	187 375	201 583	51 787	184 191	151 188	33 004	22%	201 583
Other revenue		164 071	22 067	19 710	2 683	12 228	14 783	(2 555)	-17%	19 710
Gains					-	-	-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>402 522</b>	<b>420 694</b>	<b>442 387</b>	<b>82 187</b>	<b>364 758</b>	<b>331 790</b>	<b>32 968</b>	<b>10%</b>	<b>442 387</b>
<b>Expenditure By Type</b>										
Employee related costs		247 659	260 917	274 800	21 570	207 087	206 100	987	0%	274 800
Remuneration of councillors		13 360	13 360	11 943	1 003	8 021	8 957	(936)	-10%	11 943
Debt impairment		1 841	1 500	1 500	443	542	1 125	(583)	-52%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	3 118	3 639	(521)	-14%	4 852
Finance charges		70	70	70	-	-	53	(53)	-100%	70
Bulk purchases - electricity		-	-	-			-	-		
Inventory consumed		51 360	57 894	49 641	11 085	28 863	37 231	(8 367)	-22%	49 641
Contracted services		34 749	29 457	34 421	219	16 011	25 816	(9 804)	-38%	34 421
Transfers and subsidies		1 851	2 375	7 498	-	3 491	5 623	(2 133)	-38%	7 498
Other expenditure		60 318	57 740	68 948	9 560	49 242	51 711	(2 469)	-5%	68 948
Losses				69	5	(35)	52	(87)	-167%	69
<b>Total Expenditure</b>		<b>416 194</b>	<b>428 166</b>	<b>453 742</b>	<b>44 234</b>	<b>316 341</b>	<b>340 307</b>	<b>(23 966)</b>	<b>-7%</b>	<b>453 742</b>
<b>Surplus/(Deficit)</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 355)</b>	<b>37 953</b>	<b>48 418</b>	<b>(8 517)</b>	<b>56 934</b>	<b>(0)</b>	<b>(11 355)</b>
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		81	313	(232)	(0)	417
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>			<b>(10 939)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>			<b>(10 939)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>			<b>(10 939)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(13 672)</b>	<b>(7 472)</b>	<b>(10 939)</b>	<b>37 953</b>	<b>48 498</b>	<b>(8 204)</b>			<b>(10 939)</b>

## **Revenue by Source**

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

### **Rental of facilities and equipment:**

The income for rental of facilities and equipment reported for the month ended 31 March 2022 amounts to R106,409. 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 March 2022 amounts to R445,628. 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 R43m for call accounts for the month ended 31 March 2022.

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

The interest on outstanding debtors for the month of 31 March 2022 amounts to R249,595.

### **Licences and permits**

The municipality recorded income from licences and permits of R19,101 for the month ended 31 March 2022. The Environmental Health Services will issue licences and permits. With the end of the national lockdown and national state of disaster, the Environmental Health Services will continue with the standard duties that is performed by the EHP section and COVID activities will be added to the standard duties performed by the EHP unit.

### **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 R26,896,151 was recorded for the month ended 31 March 2022. Additional allocation of R47m has been allocated to GRDM Roads Department, an adjustment budget will be tabled in April 2022 for approval by council.

### 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 31 March 2022. The municipality received the last payment of R41,914,000 for the Equitable Share and R2,323,000 for the Safety Implementation Grant during the month of March 2022. The Provincial Treasury paid R5,000,000 for the Human Settlement; R200,000 for Local Government Public Employment Support Grant; R2,000,000 for Joint District and Metro Approach Grant; R100,000 for Municipal Drought Grant and R250,000 for WC Financial Management Capacity Support Grant to the municipality during the month of March 2022.

### Other revenue / Sundry income

Other revenue reflects an amount of R2,683,200 for the month ended 31 March 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 March 2022 amounted to R22,572,426 against an adjusted budgeted amount R286,743,011 that represents 8% of the total budgeted amount and 51% of the monthly expenditure for March 2022.

### Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised for the month ended 31 March 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 as soon as the service provider is available

for testing, currently unable to perform testing due to medical condition of system provider. (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 R11,085,438 for the month ended 31 March 2022 against an adjusted budgeted amount of R49,323,640.

#### Contracted services

The contracted services for the month ended 31 March 2022 amounts to R219,362 against an adjusted budgeted amount of R34,466,068.

#### Transfers and subsidies

The municipality recorded no transfers and subsidies expenditure for the month ended 31 March 2022.

#### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R9,560,128 for month ended 31 March 2022.

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) - M09 March

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		4 013	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	1 500	50	-	853	38	815	2174%	50
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	380	-	286	285	0	0%	380
Vote 6 - Health		-	7 000	1 140	-	426	855	(429)	-50%	1 140
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	3 905	-	968	2 929	(1 962)	-67%	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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>7 013</b>	<b>68 700</b>	<b>5 476</b>	<b>-</b>	<b>2 532</b>	<b>4 107</b>	<b>(1 574)</b>	<b>-38%</b>	<b>5 476</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		355	30	54	-	10	41	(30)	-75%	30
Vote 2 - Budget and Treasury Office		86	30	55	4	19	41	(22)	-53%	27
Vote 3 - Corporate Services		2 461	5 130	5 190	57	590	3 893	(3 303)	-85%	4 628
Vote 4 - Planning and Development		179	90	6 052	7	30	4 539	(4 509)	-99%	50
Vote 5 - Public Safety		30	-	100	-	83	75	8	11%	-
Vote 6 - Health		50	63	63	1	45	47	(2)	-3%	40
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 507	13	45	1 880	(1 835)	-98%	2 387
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	100	-	85	75	10	14%	100
Vote 11 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 12 - Water		-	-	-	-	-	-	-		-
Vote 13 - Environment Protection		-	-	20	16	16	15	1	6%	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 15 - Electricity		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>7 083</b>	<b>7 473</b>	<b>14 141</b>	<b>98</b>	<b>924</b>	<b>10 606</b>	<b>(9 682)</b>	<b>-91%</b>	<b>7 262</b>
<b>Total Capital Expenditure</b>		<b>14 096</b>	<b>76 173</b>	<b>19 617</b>	<b>98</b>	<b>3 456</b>	<b>14 712</b>	<b>(11 256)</b>	<b>-77%</b>	<b>12 737</b>

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

SCOA config	No	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	19 418,98	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.
71301240001	3	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	4	Monitors	1307	54 231,00	54 230,56	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	5	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	6	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	7	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	8	Office Furniture: Human Settlements	1408	40 000,00	14 100,00	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	9	Office of the executive manager Community: office equipment	1801	30 000,00	26 312,98	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.
71801310001	10	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	11	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	12	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	13	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	14	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	15	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	16	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	17	Power Tools	2205	80 000,00	44 903,46	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	18	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	19	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	20	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.

SCOA config	No	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.
71307104148	21	Laptops (Standard)	1307	471 797,00	471 796,87	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.
71307104149	22	Laptops (Small)	1307	61 020,00	22 017,39	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.
71307104150	23	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	24	Printers (3-in-1)	1307	17 967,00	17 966,09	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.
72801104001	25	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	26	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	27	Insurance / Uneconomical Repair	1307	18 567,00	18 566,96	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.
071207230005	28	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	29	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	30	ICT Infrastructure: Upgrade MS SQL	1207	51 740,00		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.
071207230010	31	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	32	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	33	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	34	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.
071207230016	35	ICT Infrastructure: 48 Port Patch Panels	1207	12 508,00		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	36	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	37	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	38	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.
071207230021	39	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	40	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.

SCOA config	No	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.
071207230009	41	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	42	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	43	ICT Infrastructure: 24 Port Patch Panels	1207	11 948,00		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.
071207230019	44	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	45	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	46	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	47	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	48	Tripod System	1307	6 600,00	6 600,00	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.
071307104157	49	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	50	Colour Printer	1307	5 637,00	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	51	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	52	Finger Scanner	1307	23 099,00	23 098,37	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.
073602102301	53	RH Sensor	3602	20 000,00	15 839,13	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.
071602102301	54	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	55	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	56	Electrical Equipment and tools	2205	200 000,00	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.
072206102352	57	Electrical Equipment and tools	2206	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.
072203102350	58	Electrical Equipment and tools	2203	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.
071004104010	59	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.
071004104011	60	2-seater couch	1004	15 000,00	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.

SCOA config	No	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.
071004104012	61	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	62	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	63	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	64	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	65	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	66	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	67	Infrastructure: Backup Tape drive	1307	361 000,00	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.
071403103101	68	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	69	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	70	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	71	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	72	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	73	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	74	Infrastructure: WiFi Resorts	1307	90 000,00	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.
071212104001	75	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	76	2 x Aircons - Debtors	1212	25 000,00	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.
071307104188	77	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	78	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	79	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	80	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.
071602102302	81	Repeater	1602	71 692,00	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>19 617 061,00</b>	<b>3 456 095,53</b>				

Commitments against capital for the month March 2022				
71120006639	7	Office Furniture & Equipment: Man Planning&Dev	1401	2 647,83
72305230001	20	Hazmat Rescue & Fire Equipment	2305	48 748,02
071207230005	29	ICT Infrastructure: Servers	1207	884 458,26
071207230007	31	ICT Infrastructure: Upgrade MS SQL	1207	51 739,13
071207230010	32	ICT Infrastructure: 8 Port Switches	1207	76 544,00
071207230016	37	ICT Infrastructure: 48 Port Patch Panels	1207	8 325,00
071207230018	38	ICT Infrastructure: Blanking Plates	1207	3 920,00
073602102301	55	RH Sensor	3602	2 375,87
072205102351	58	Electrical Equipment and tools	2205	193 296,60
072206102352	59	Electrical Equipment and tools	2206	51 653,39
72205230001	18	Power Tools	2205	22 058,01
071207230008	42	ICT Infrastructure: 48 Port Switches	1207	191 595,00
071207230009	43	ICT Infrastructure: 24 Port Switches	1207	70 858,44
071207230017	45	ICT Infrastructure: 24 Port Patch Panels	1207	11 940,00
71408400001	9	Office Furniture: Human Settlements	1408	6 835,00
71801310001	11	Firestation: Mosselbay	1801	178 527,17
71801240001	10	Office of the executive manager Community: office equipment	1801	3 375,00
072203102350	60	Electrical Equipment and tools	2203	4 915,00
74402100901	21	Landfill Site: PPE	4402	688 127,60
071004104011	62	2-seater couch	1004	12 357,33
071004104114	65	printer/scanner/copier in PA's office of Speaker	1004	7 105,22
071307104182	69	Infrastructure: Backup Tape drive	1307	280 590,09
071307104181	76	Infrastructure: WiFi Resorts	1307	67 532,26
071212104002	78	2 x Aircons - Debtors	1212	20 000,00
071602102302	82	Repeater	1602	71 683,00
		<b>Total Commitments</b>		<b>2 961 207,22</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 - M09 March

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	161 221	7 679	164 643
Call investment deposits				–	145 000	
Consumer debtors				–	2 994	
Other debtors		23 956	24 106	39 629	41 968	24 106
Current portion of long-term receivables		3 867	3 733	4 246	4 246	3 733
Inventory		2 731	2 669	3 260	4 318	2 669
<b>Total current assets</b>		<b>173 685</b>	<b>195 152</b>	<b>208 357</b>	<b>206 204</b>	<b>195 152</b>
<b>Non current assets</b>						
Long-term receivables		59 705	52 945	61 388	61 388	52 945
Investments		27	27	27	27	27
Investment property		86 108	51 682	54 000	53 977	51 682
Investments in Associate				–		
Property, plant and equipment		166 336	227 652	171 957	169 915	227 652
Biological				–		
Intangible		2 139	2 113	2 113	1 180	2 113
Other non-current assets				–		
<b>Total non current assets</b>		<b>314 316</b>	<b>334 418</b>	<b>289 485</b>	<b>286 487</b>	<b>334 418</b>
<b>TOTAL ASSETS</b>		<b>488 001</b>	<b>529 570</b>	<b>497 841</b>	<b>492 691</b>	<b>529 570</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing					536	
Consumer deposits					553	
Trade and other payables		37 449	31 478	31 478	30 561	31 478
Provisions			34 270	42 438	29 860	34 270
<b>Total current liabilities</b>		<b>37 449</b>	<b>65 748</b>	<b>73 916</b>	<b>61 511</b>	<b>65 748</b>
<b>Non current liabilities</b>						
Borrowing		28	60 000	3 905	73	60 000
Provisions		144 823	135 506	138 097	138 097	135 506
<b>Total non current liabilities</b>		<b>144 852</b>	<b>195 506</b>	<b>142 002</b>	<b>138 170</b>	<b>195 506</b>
<b>TOTAL LIABILITIES</b>		<b>182 301</b>	<b>261 254</b>	<b>215 918</b>	<b>199 680</b>	<b>261 254</b>
<b>NET ASSETS</b>	2	<b>305 700</b>	<b>268 316</b>	<b>281 923</b>	<b>293 011</b>	<b>268 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 727	201 063	221 409	232 497	201 063
Reserves		18 973	67 253	60 514	60 513	67 253
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>305 700</b>	<b>268 316</b>	<b>281 923</b>	<b>293 011</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 - M09 March									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>	1								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates								-	
Service charges								-	
Other revenue		204 407	221 849	229 333	29 705	173 852	152 889	20 963	14%
Transfers and Subsidies - Operational		179 813	187 375	201 583	51 787	184 191	134 389	49 802	37%
Transfers and Subsidies - Capital		-	-				-	-	
Interest		15 801	11 470	11 470	695	6 716	7 647	(931)	-12%
Dividends								-	
<b>Payments</b>									
Suppliers and employees		(409 171)	(428 096)	(453 672)	(44 234)	(312 850)	(302 448)	10 402	-3%
Finance charges		-	(70)	(70)	-	-	(47)	(47)	100%
Transfers and Grants		(1 965)	-			(3 491)	-	3 491	#DIV/0!
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 114)</b>	<b>(7 472)</b>	<b>(11 355)</b>	<b>37 953</b>	<b>48 418</b>	<b>(7 570)</b>	<b>(55 988)</b>	<b>740%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		3 652	-					-	
Decrease (increase) in non-current receivables		3 636	-					-	
Decrease (increase) in non-current investments		-	-		(43 138)	(43 138)		(43 138)	#DIV/0!
<b>Payments</b>									
Capital assets		(6 923)	(76 173)	(19 617)	(98)	(3 456)	(11 443)	(7 987)	70%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>366</b>	<b>(76 173)</b>	<b>(19 617)</b>	<b>(43 236)</b>	<b>(46 594)</b>	<b>(11 443)</b>	<b>35 151</b>	<b>-307%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans								-	
Borrowing long term/refinancing			60 000	3 905	-		2 278	(2 278)	-100%
Increase (decrease) in consumer deposits								-	
<b>Payments</b>									
Repayment of borrowing								-	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>60 000</b>	<b>3 905</b>	<b>-</b>	<b>-</b>	<b>2 278</b>	<b>2 278</b>	<b>100%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 748)</b>	<b>(23 644)</b>	<b>(27 067)</b>	<b>(5 283)</b>	<b>1 823</b>	<b>(16 735)</b>		
Cash/cash equivalents at beginning:		169 768	188 287	188 287	150 855	150 855	188 287		
Cash/cash equivalents at month/year end:		159 020	164 643	161 221		152 679	171 552		

The municipal bank balance at 31 March 2022 totals R7 678 836 and the total balance of short term deposits was R102 000 000 and call account deposits amounted to R43 000 000. Total cash available at month-end is therefore R152 678 836.

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

<b>REPORTING MONTH: 31 MARCH 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 March 2022	10 855 475,15	7 678 836,00
Other Cash & Cash Equivalents: Short term deposits	102 000 000,00	102 000 000,00
Other Cash & Cash Equivalents: Call accounts	38 000 000,00	43 000 000,00
<b>Total Cash &amp; Cash Equivalents:</b>	<b>150 855 475,15</b>	<b>152 678 836,00</b>
<b>LESS:</b>	<b>86 201 938,19</b>	<b>94 535 255,52</b>
Unspent Conditional Grants	5 319 072,08	5 319 072,08
Provision for staff leave	23 281 235,68	23 281 235,68
Provision for bonus	6 776 192,73	6 776 192,73
Post Retirement Benefits	37 463 916,00	37 463 916,00
Performance Bonus	1 436 040,60	1 436 040,60
Grant received in advance	-	-
Trade Payables	3 283 359,44	4 095 783,83
YTD Unspent Capital budget	1 349 731,66	1 783 519,60
YTD Unspent Operational budget	7 292 390,00	14 379 495,00
<b>Sub total</b>	<b>64 653 536,96</b>	<b>58 143 580,48</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>73 615 756,49</b>	<b>67 105 800,01</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>12 921 230,48</b>	<b>6 411 274,00</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>7 417 853,48</b>	<b>907 897,00</b>
<b>Total monthly commitments</b>	<b>20 032 723,63</b>	<b>19 938 355,11</b>

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Debtors' analysis

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description		Budget Year 2021/22											
	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	251	249	241	241	235	233	1 576	5 365	8 391	7 650		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1 128	442	122	86	84	185	1 797	29 110	32 954	31 262		
Total By Income Source	2000	1 380	690	363	327	318	418	3 373	34 486	41 356	38 923	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(228)	14	14	14	13	13	116	2 039	1 994	2 195		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	2	-	-	-	-	-	-	-	2	-		
Other	2500	1 606	676	350	313	305	405	3 257	32 448	39 360	36 729		
Total By Customer Group	2600	1 380	690	363	327	318	418	3 373	34 486	41 356	38 923	-	-

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 - M09 March

Description R thousands	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	148	4	142	1	1	-	439	18	752	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>148</b>	<b>4</b>	<b>142</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>439</b>	<b>18</b>	<b>752</b>	<b>-</b>

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

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

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

## Section 6 – Investment portfolio analysis

### 6.1 Investment monitoring information

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 March 2022	Movements for the month		Balance as at 31 March 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
<b>Garden Route District Municipality</b>						
Standard Bank	44 000 000,00	-14 000 000,00	20 000 000,00	50 000 000,00	144 007,50	1 496 885,24
Investec Bank	-			-		-
ABSA	10 000 000,00	-	12 000 000,00	22 000 000,00	-	457 572,61
Nedbank	40 000 000,00	-18 000 000,00	8 000 000,00	30 000 000,00	169 892,55	1 005 552,06
FNB	8 000 000,00	-8 000 000,00	-	-	74 746,30	100 746,98
<b>BANK DEPOSITS</b>	<b>102 000 000,00</b>	<b>-40 000 000,00</b>	<b>40 000 000,00</b>	<b>102 000 000,00</b>	<b>388 646,35</b>	<b>3 060 756,89</b>

Reconciliation to C6:

Short term deposits	R 102 000 000
Call accounts	R 43 000 000
<b>Call investment deposits:</b>	<b>R145 000 000</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 - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		162 568	177 702	177 702	41 914	172 210	133 277	38 934	29,2%	177 702
Local Government Equitable Share		157 370	167 653	167 653	41 914	166 661	125 740	40 921	32,5%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	750	250	33,3%	1 000
Municipal Systems Improvement			4 500	4 500			3 375	(3 375)	-100,0%	4 500
EPWP Incentive		1 629	2 071	2 071	–	2 071	1 553	518	33,3%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	–	2 478	1 859	620	33,3%	2 478
Fire Service Capacity Building Grant	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		2 859	8 473	17 100	9 873	10 883	12 825	(1 942)	-15,1%	17 100
PT - Integrated Transport Plan		900	900	1 778			1 334	(1 334)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	5 000	5 000	4 222	778	18,4%	5 629
PT - Fire Service Capacity Building Grant		–	–	–			–	–		–
PT - Financial Management Capacity Building Grant	4	–	250	293	250	250	220	30	13,9%	293
PT - WC Support Grant		280		–			–	–		–
PT - Disaster Management Grant		–		27			20	(20)	-100,0%	27
PT - WC Support Grant		379		–			–	–		–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	2 323	2 323	3 805	(1 482)	-38,9%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750	–	750	563	188	33,3%	750
PT - Municipal Service Delivery and Capacity Building Grant				350	–	350	263	88	33,3%	350
PT - Local Government Public Employment Support Grant				200	200	200	150	50	33,3%	200
PT - Joint District and Metro Approach Grant				2 000	2 000	2 000	1 500	500	33,3%	2 000
PT - Municipal Drought Relief Grant				100	100	10	75	(65)	-86,7%	100
PT - Contribution Towards Acceleration of Housing Delivery				900			675	(675)	-100,0%	900
<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	194 802	51 787	183 093	146 102	36 991	25,3%	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 - M09 March

B04 Garden Route - Supporting Table B04 (1) Monthly Budget Statement - Transfers and grant expenditure - m03 march										
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	291	3 812	133 277	(129 464)	-97,1%	177 702
Local Government Equitable Share		157 370	167 653	167 653		–	125 740	(125 740)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	55	487	750	(263)	-35,0%	1 000
Municipal Systems Improvement		–	4 500	4 500	57	588	3 375	(2 787)	-82,6%	4 500
EPWP Incentive		1 629	2 071	2 071	–	2 071	1 553	518	33,3%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	178	666	1 859	(1 193)	-64,2%	2 478
Fire Service Capacity Building Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	426	2 697	9 600	(6 683)	-69,6%	12 800
PT - Integrated Transport Plan		900	900	1 778	–		1 334	(1 334)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	263	2 096	4 222	(2 126)	-50,4%	5 629
PT - Financial Management Capacity Building Grant		–	–	–			–	–		–
PT - WC Support Grant		–	250	293	–		220	–		293
PT - WC Support Grant		280					–	–		–
PT - Disaster Management Grant		–		27	–	20	20	–		27
PT - WC Support Grant		379					–	–		–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	163	581	3 805	(3 224)	-84,7%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750			563			
PT - Municipal Service Delivery and Capacity Building Grant				350			263			
PT - Local Government Public Employment Support Grant				200			150			
PT - Joint District and Metro Approach Grant				2 000			1 500			
PT - Municipal Drought Relief Grant				100			75			
PT - Contribution Towards Acceleration of Housing Delivery				900			675			
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		165 427	186 175	194 802	716	6 509	142 877	(136 147)	-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 - M09 March

B04 Garden Route - Supporting Table 006 Monthly Budget Statement - Councillor and staff benefits - m03 march										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		11 298	11 298	11 866	610	7 157	8 899	(1 743)	-20%	11 866
Pension and UIF Contributions		242	242	9	32	73	7	66	967%	9
Medical Aid Contributions		78	78	49	16	59	37	23	61%	49
Motor Vehicle Allowance		776	776	-	197	416	-	416	#DIV/0!	-
Cellphone Allowance		515	-	19	86	192	14	178	1259%	19
Housing Allowances		451	451	-	62	124	-	124	#DIV/0!	-
Other benefits and allowances		-	515	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		13 360	13 360	11 943	1 003	8 021	8 957	(936)	-10%	11 943
<b>% increase</b>	4		0,0%	-10,6%						-10,6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 390	4 587	5 778	376	4 736	4 334	402	9%	4 587
Pension and UIF Contributions		161	1 484	2	68	153	2	151	9480%	1 484
Medical Aid Contributions		105	113	57	14	69	43	26	61%	113
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		804	840	498	42	450	373	77	21%	840
Cellphone Allowance		142	148	108	-	72	81	(9)	-11%	148
Housing Allowances		-	-	-	32	64	-	64	#DIV/0!	-
Other benefits and allowances		770	804	610	17	42	457	(416)	-91%	804
Payments in lieu of leave		-	-	-	-	23	-	23	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		6 371	7 977	7 053	550	5 609	5 290	319	6%	7 977
<b>% increase</b>	4		25,2%	10,7%						25,2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		150 980	160 610	164 837	13 553	128 116	123 628	4 488	4%	160 610
Pension and UIF Contributions		24 725	24 941	27 919	2 273	20 590	20 939	(349)	-2%	24 941
Medical Aid Contributions		19 890	21 819	24 153	2 042	17 759	18 114	(355)	-2%	21 819
Overtime		4 080	5 011	5 617	491	3 767	4 213	(446)	-11%	5 011
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		9 384	9 909	9 976	884	7 623	7 482	141	2%	9 909
Cellphone Allowance		122	137	132	10	88	99	(12)	-12%	137
Housing Allowances		2 463	2 531	2 874	199	2 331	2 155	176	8%	2 531
Other benefits and allowances		18 195	14 583	18 070	884	14 818	13 552	1 266	9%	14 583
Payments in lieu of leave		-	4 724	6 941	685	6 442	5 205	1 236	24%	4 724
Long service awards		-	90	-	-	-	-	-		90
Post-retirement benefit obligations	2	9 942	8 586	7 228	-	22	5 421	(5 399)	-100%	8 586
<b>Sub Total - Other Municipal Staff</b>		239 781	252 941	267 747	21 020	201 557	200 810	746	0%	252 941
<b>% increase</b>	4		5,5%	11,7%						5,5%
<b>Total Parent Municipality</b>		259 512	274 277	286 743	22 572	215 187	215 057	130	0%	272 860

Remuneration related expenditure for the month ended 31 March 2022 amounted to R22,572,426.

## Section 9 – Municipal manager's quality certification



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6529

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### OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek  
Reference: 6/1/1 – 21/22  
Date: 11 April 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, M 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 March 2022**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name MONDE STRATU

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

Signature [Signature]  
Date 12/4/2022