



2021/2022
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M10: 30 April 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 30 April 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 30 April 2022 amounted to **R4,706,563** which represents **0.96%** of the total adjusted budgeted figure of **R492,164,005**. The municipality received R369,553,531 of the total expected income at the end of April 2022 and it represents 75% of the actual against the adjusted budget which means the municipality is in line with the projected budget, over 80% of the revenue relates to the equitable share and the roads revenue transfer.

Operating Expenditure by type

Operating expenditure for the month ended 30 April 2022 amounted to **R35,375,495**, with a total adjusted budgeted figure of **R503,442,590**, the operational expenditure for the month is **7%** of the

total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R22,157,862 (62% of the monthly expenditure)**.

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R19,276,740**. Capital expenditure of **R987,120** were recorded for the month ended 30 April 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.

On 4 May 2022 GRDM received an updated cost estimation for the construction from the consulting engineer, the construction cost has increased with circa R70m, 2022/23 budget has been updated with this increase and the budget will be tabled at council 27 May 2022 for approval. The construction costs will be financed by external loans.

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 30 April 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 - M10 April

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	548	5 078	7 083	(2 006)	-28%	8 500
Transfers and subsidies	34 252	187 375	201 583	900	185 091	167 986	17 105	10%	201 583
Other own revenue	356 179	224 819	232 304	2 700	178 827	193 586	(14 760)	-8%	232 304
Total Revenue (excluding capital transfers and contributions)	402 522	420 694	442 387	4 149	368 996	368 656	340	0%	442 387
Employee costs	247 659	260 917	274 800	21 101	228 188	229 000	(812)	-0%	274 800
Remuneration of Councillors	13 360	13 360	11 943	1 057	9 079	9 952	(874)	-9%	11 943
Depreciation & asset impairment	4 987	4 852	4 852	348	3 466	4 043	(578)	-14%	4 852
Finance charges	70	70	70	–	–	58	(58)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	49 641	4 902	33 765	41 367	(7 602)	-18%	49 641
Transfers and subsidies	1 851	2 375	7 498	1 061	4 551	6 248	(1 697)	-27%	7 498
Other expenditure	96 908	88 698	104 939	6 907	72 676	87 449	(14 773)	-17%	104 939
Total Expenditure	416 194	428 166	453 742	35 375	351 725	378 119	(26 394)	-7%	453 742
Surplus/(Deficit)	(13 672)	(7 472)	(11 355)	(31 227)	17 271	(9 463)	26 734	-283%	(11 355)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	558	558	–	558	#DIV/0!	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	417	–	–	313	(313)	-100%	417
Surplus/(Deficit) after capital transfers & contributions	(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)	26 979	-295%	(10 939)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)	26 979	-295%	(10 939)
Capital expenditure & funds sources									
Capital expenditure	14 096	76 173	19 617	987	4 443	16 347	(11 904)	-73%	12 737
Capital transfers recognised	4 161	–	10 498	12	686	8 748	(8 063)	-92%	4 500
Borrowing	–	60 000	3 905	–	968	3 254	(2 287)	-70%	3 905
Internally generated funds	9 935	16 173	5 213	975	2 790	4 344	(1 554)	-36%	5 213
Total sources of capital funds	14 096	76 173	19 617	987	4 443	16 347	(11 904)	-73%	13 619
Financial position									
Total current assets	173 685	195 152	208 357		218 949				208 357
Total non current assets	314 316	334 418	289 485		287 126				289 485
Total current liabilities	37 449	65 748	73 916		57 878				73 916
Total non current liabilities	144 852	195 506	142 002		138 170				142 002
Community wealth/Equity	305 700	268 316	281 923		310 028				281 923
Cash flows									
Net cash from (used) operating	(11 114)	(7 472)	(11 355)	(30 669)	17 821	(9 463)	(27 284)	288%	(11 355)
Net cash from (used) investing	366	(76 173)	(19 617)	(2 660)	(6 116)	(16 347)	(10 231)	63%	(19 617)
Net cash from (used) financing	–	60 000	3 905	–	–	3 254	3 254	100%	3 905
Cash/cash equivalents at the month/year end	159 020	164 643	161 221	–	164 383	165 732	1 348	1%	125 612
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	(367)	2 210	665	334	317	294	3 394	34 764	41 610
Creditors Age Analysis									
Total Creditors	211	274	9	133	1	(2)	439	18	1 083

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) - M10 April

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	4 082	215 075	205 009	10 066	5%	246 011
Executive and council		230 104	234 304	244 269	4 082	214 794	203 558	11 237	6%	244 269
Finance and administration		228	1 741	1 741	-	280	1 451	(1 171)	-81%	1 741
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 606	5 812	7 712	503	6 923	6 427	496	8%	7 712
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	7 322	476	6 666	6 102	565	9%	7 322
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	27	257	325	(69)	-21%	390
<i>Economic and environmental services</i>		165 584	178 836	189 080	121	147 548	157 567	(10 019)	-6%	189 080
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	188 962	121	147 486	157 469	(9 983)	-6%	188 962
Environmental protection		111	118	118	-	63	98	(36)	-36%	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	4 707	369 546	369 003	543	0%	442 804
Expenditure - Functional										
<i>Governance and administration</i>		135 527	138 000	147 225	11 319	108 325	122 688	(14 362)	-12%	147 225
Executive and council		52 858	50 582	51 714	4 426	35 827	43 095	(7 268)	-17%	51 714
Finance and administration		79 953	84 933	92 774	6 644	70 125	77 312	(7 186)	-9%	92 774
Internal audit		2 715	2 485	2 737	248	2 373	2 281	92	4%	2 737
<i>Community and public safety</i>		88 563	80 872	84 855	6 282	68 867	70 713	(1 845)	-3%	83 460
Community and social services		14 616	7 804	9 246	667	7 745	7 705	39	1%	7 851
Sport and recreation		12 639	12 512	12 049	852	9 121	10 041	(920)	-9%	12 049
Public safety		26 761	25 100	26 832	1 870	20 743	22 360	(1 616)	-7%	26 832
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	36 728	2 892	31 258	30 607	651	2%	36 728
<i>Economic and environmental services</i>		182 370	203 424	215 795	17 205	170 300	179 829	(9 530)	-5%	215 795
Planning and development		9 706	19 390	19 770	2 189	14 835	16 475	(1 640)	-10%	19 770
Road transport		169 326	180 758	192 343	14 784	152 696	160 285	(7 589)	-5%	192 343
Environmental protection		3 339	3 277	3 683	232	2 769	3 069	(300)	-10%	3 683
<i>Trading services</i>		6 612	3 209	2 911	125	1 877	2 426	(549)	-23%	2 911
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	2 911	125	1 877	2 426	(549)	-23%	2 911
<i>Other</i>		3 121	2 661	2 956	445	2 347	2 463	(116)	-5%	2 956
Total Expenditure - Functional	3	416 194	428 166	453 742	35 376	351 717	378 118	(26 402)	-7%	452 347
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 115)	26 944	-296%	(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) - M10 April

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	4 082	214 794	203 558	11 237	5,5%	244 269
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	-	280	1 451	(1 171)	-80,7%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	27	257	325	(69)	-21,1%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	7 322	476	6 666	6 102	565	9,3%	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	-	63	98	(36)	-36,4%	118
Vote 14 - Roads Agency Function		165 473	178 718	188 962	121	147 486	157 469	(9 983)	-6,3%	188 962
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	442 804	4 707	369 546	369 003	543	0,1%	442 804
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	58 488	5 047	38 166	48 740	(10 574)	-21,7%	58 488
Vote 2 - Budget and Treasury Office		25 236	24 007	24 915	1 908	19 861	20 763	(902)	-4,3%	24 915
Vote 3 - Corporate Services		44 399	49 126	52 494	3 440	39 824	43 745	(3 921)	-9,0%	52 494
Vote 4 - Planning and Development		27 898	30 006	32 528	3 464	26 538	27 107	(569)	-2,1%	32 528
Vote 5 - Public Safety		34 204	32 904	34 683	2 424	27 206	28 903	(1 696)	-5,9%	34 683
Vote 6 - Health		36 747	37 973	39 648	3 099	33 659	33 040	619	1,9%	39 648
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	12 049	852	9 121	10 041	(920)	-9,2%	12 049
Vote 9 - Waste Management		6 612	3 209	2 911	125	1 877	2 426	(549)	-22,6%	2 911
Vote 10 - Roads Transport		3 853	3 378	4 748	343	1 360	3 957	(2 597)	-65,6%	4 748
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 683	232	2 769	3 069	(300)	-9,8%	3 683
Vote 14 - Roads Agency Function		165 473	177 380	187 595	14 440	151 337	156 329	(4 992)	-3,2%	187 595
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	453 742	35 376	351 717	378 118	(26 402)	-7,0%	453 742
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 115)	26 944	-295,6%	(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) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment		3 614	3 829	2 329	185	841	1 941	(1 100)	-57%	2 329
Interest earned - external investments		12 091	8 500	8 500	548	5 078	7 083	(2 006)	-28%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	272	2 458	2 475	(17)	-1%	2 970
Dividends received		-	-	-			-			
Fines, penalties and forfeits		-	-	-			-			
Licences and permits		111	118	118	-	63	98	(36)	-36%	118
Agency services		184 673	195 834	207 176	1 377	162 283	172 647	(10 364)	-6%	207 176
Transfers and subsidies		34 252	187 375	201 583	900	185 091	167 986	17 105	10%	201 583
Other revenue		164 071	22 067	19 710	866	13 175	16 425	(3 251)	-20%	19 710
Gains					-	8	-	8	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	442 387	4 149	368 996	368 656	340	0%	442 387
Expenditure By Type										
Employee related costs		247 659	260 917	274 800	21 101	228 188	229 000	(812)	0%	274 800
Remuneration of councillors		13 360	13 360	11 943	1 057	9 079	9 952	(874)	-9%	11 943
Debt impairment		1 841	1 500	1 500	-	542	1 250	(708)	-57%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	3 466	4 043	(578)	-14%	4 852
Finance charges		70	70	70	-	-	58	(58)	-100%	70
Bulk purchases - electricity		-	-	-			-			
Inventory consumed		51 360	57 894	49 641	4 902	33 765	41 367	(7 602)	-18%	49 641
Contracted services		34 749	29 457	34 421	1 465	17 477	28 684	(11 207)	-39%	34 421
Transfers and subsidies		1 851	2 375	7 498	1 061	4 551	6 248	(1 697)	-27%	7 498
Other expenditure		60 318	57 740	68 948	5 426	54 668	57 457	(2 789)	-5%	68 948
Losses				69	17	(10)	58	(68)	-118%	69
Total Expenditure		416 194	428 166	453 742	35 375	351 725	378 119	(26 394)	-7%	453 742
Surplus/(Deficit)		(13 672)	(7 472)	(11 355)	(31 227)	17 271	(9 463)	26 734	(0)	(11 355)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					558	558	-	558	#DIV/0!	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)				417			313	(313)	(0)	417
Surplus/(Deficit) after capital transfers & contributions		(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)			(10 939)
Taxation								-		
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)			(10 939)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)			(10 939)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(10 939)	(30 669)	17 829	(9 150)			(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 30 April 2022 amounts to R185,196. 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 30 April 2022 amounts to R548,211. 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 R70m for short term deposits and R80m for call accounts for the month ended 30 April 2022.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 30 April 2022 amounts to R271,948.

Licences and permits

No income from licences and permits was recorded for the month ended 30 April 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 R1,376,884 was recorded for the month ended 30 April 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 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. The municipality received R900,000 for the Provincial Contribution Towards the Acceleration of Housing Delivery during the month of April 2022.

Other revenue / Sundry income

Other revenue reflects an amount of R866,324 for the month ended 30 April 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 30 April 2022 amounted to R22,157,862 against an adjusted budgeted amount R313,089,550 that represents 7% of the total budgeted amount and 62% of the monthly expenditure for April 2022.

Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised for the month ended 30 April 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 R4,901,806 for the month ended 30 April 2022 against an adjusted budgeted amount of R66,910,781.

Contracted services

The contracted services for the month ended 30 April 2022 amounts to R1,465,382 against an adjusted budgeted amount of R34,196,326.

Transfers and subsidies

Transfers and subsidies for the month ended 30 April 2022 amounts to R1,060,773 against an adjusted budgeted amount of R7,416,374.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R5,425,537 for month ended 30 April 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) - M10 April

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	42	811	1947%	50
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	380	-	286	317	(31)	-10%	380
Vote 6 - Health		-	7 000	1 140	179	605	950	(345)	-36%	1 140
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	3 905	688	1 656	3 254	(1 599)	-49%	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	867	3 399	4 563	(1 164)	-26%	5 476
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		355	30	54	-	10	45	(35)	-77%	30
Vote 2 - Budget and Treasury Office		86	30	55	-	19	46	(26)	-58%	27
Vote 3 - Corporate Services		2 461	5 130	5 190	12	602	4 325	(3 723)	-86%	4 628
Vote 4 - Planning and Development		179	90	6 052	-	30	5 044	(5 014)	-99%	50
Vote 5 - Public Safety		30	-	100	72	155	83	72	86%	-
Vote 6 - Health		50	63	63	-	45	52	(7)	-13%	40
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 507	37	81	2 089	(2 007)	-96%	2 387
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	100	-	85	83	2	2%	100
Vote 11 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 12 - Water		-	-	-	-	-	-	-		-
Vote 13 - Environment Protection		-	-	20	-	16	17	(1)	-5%	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 15 - Electricity		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	7 083	7 473	14 141	120	1 044	11 784	(10 740)	-91%	7 262
Total Capital Expenditure		14 096	76 173	19 617	987	4 443	16 347	(11 904)	-73%	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	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	604 783,42	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	Krysta 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	66 961,46	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	1 655 657,35	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.
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	8 325,00	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	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	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.
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	9 565,22	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	4 915,00	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	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.
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	2x 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	1x 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	2x 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	71 683,00	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
Totals				19 617 061,00	4 443 216,52				

Commitments against capital for the month April 2022				
71120006639	7	Office Furniture & Equipment: Man Planning&Dev	1401	517,39
72305230001	20	Hazmat Rescue & Fire Equipment	2305	48 748,02
71307104149	22	Laptops (Small)	1307	31 908,31
071207230005	29	ICT Infrastructure: Servers	1207	884 458,26
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	42 088,17
071207230017	45	ICT Infrastructure: 24 Port Patch Panels	1207	11 940,00
071408400001	9	Office Furniture: Human Settlements	1408	6 835,00
071801310001	11	Firestation: Mosselbay	1801	67 006,25
071801240001	10	Office of the executive manager Community: office equipment	1801	3 375,00
074402100901	21	Landfill Site: PPE	4402	914 514,54
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
071409102401	55	7 X Office Chairs	1409	16 487,52
071602102301	54	Drought Grant	1602	12 498,00
071804310001	11	ODN EHP shadenet insurance	1804	3 307,50
		Total Commitments		2 626 941,33

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 - M10 April

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	14 383	161 221
Call investment deposits				–	150 000	–
Consumer debtors				–	3 828	–
Other debtors		23 956	24 106	39 629	41 396	39 629
Current portion of long-term receivables		3 867	3 733	4 246	4 246	4 246
Inventory		2 731	2 669	3 260	5 097	3 260
Total current assets		173 685	195 152	208 357	218 949	208 357
Non current assets						
Long-term receivables		59 705	52 945	61 388	61 388	61 388
Investments		27	27	27	27	27
Investment property		86 108	51 682	54 000	53 968	54 000
Investments in Associate				–		–
Property, plant and equipment		166 336	227 652	171 957	170 608	171 957
Biological				–		–
Intangible		2 139	2 113	2 113	1 136	2 113
Other non-current assets				–		
Total non current assets		314 316	334 418	289 485	287 126	289 485
TOTAL ASSETS		488 001	529 570	497 841	506 075	497 841
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing					536	
Consumer deposits					647	
Trade and other payables		37 449	31 478	31 478	26 652	31 478
Provisions			34 270	42 438	30 043	42 438
Total current liabilities		37 449	65 748	73 916	57 878	73 916
Non current liabilities						
Borrowing		28	60 000	3 905	73	3 905
Provisions		144 823	135 506	138 097	138 097	138 097
Total non current liabilities		144 852	195 506	142 002	138 170	142 002
TOTAL LIABILITIES		182 301	261 254	215 918	196 047	215 918
NET ASSETS	2	305 700	268 316	281 923	310 028	281 923
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		286 727	201 063	221 409	249 515	221 409
Reserves		18 973	67 253	60 514	60 513	60 514
TOTAL COMMUNITY WEALTH/EQUITY	2	305 700	268 316	281 923	310 028	281 923

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	2 986	176 919	191 111	(14 192)	-7%	229 333
Transfers and Subsidies - Operational		179 813	187 375	201 583	900	185 091	167 986	17 105	10%	201 583
Transfers and Subsidies - Capital		-	-				-			-
Interest		15 801	11 470	11 470	820	7 536	9 559	(2 023)	-21%	11 470
Dividends								-		
Payments										
Suppliers and employees		(409 171)	(428 096)	(453 672)	(34 315)	(347 173)	(378 060)	(30 887)	8%	(453 672)
Finance charges		-	(70)	(70)	-	-	(58)	(58)	100%	(70)
Transfers and Grants		(1 965)	-		(1 061)	(4 551)	-	4 551	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 114)	(7 472)	(11 355)	(30 669)	17 821	(9 463)	(27 284)	288%	(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		-	-		(1 673)	(1 673)		(1 673)	#DIV/0!	-
Payments										
Capital assets		(6 923)	(76 173)	(19 617)	(987)	(4 443)	(16 347)	(11 904)	73%	(19 617)
NET CASH FROM/(USED) INVESTING ACTIVITIES		366	(76 173)	(19 617)	(2 660)	(6 116)	(16 347)	(10 231)	63%	(19 617)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			60 000	3 905	-		3 254	(3 254)	-100%	3 905
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	60 000	3 905	-	-	3 254	3 254	100%	3 905
NET INCREASE/ (DECREASE) IN CASH HELD										
		(10 748)	(23 644)	(27 067)	(33 329)	11 705	(22 555)			(27 067)
Cash/cash equivalents at beginning:		169 768	188 287	188 287	152 679	152 679	188 287			152 679
Cash/cash equivalents at month/year end:		159 020	164 643	161 221		164 383	165 732			125 612

The municipal bank balance at 30 April 2022 totals R14 383 398 and the total balance of short term deposits was R70 000 000 and call account deposits amounted to R80 000 000. Total cash available at month-end is therefore R164 383 398.

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

REPORTING MONTH: 30 APRIL 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 April 2022	7 678 836,00	14 383 398,00
Other Cash & Cash Equivalents: Short term deposits	102 000 000,00	70 000 000,00
Other Cash & Cash Equivalents: Call accounts	43 000 000,00	80 000 000,00
Total Cash & Cash Equivalents:	152 678 836,00	164 383 398,00
LESS:	94 535 255,52	106 953 402,79
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	4 095 783,83	5 929 216,70
YTD Unspent Capital budget	1 783 519,60	353 855,00
YTD Unspent Operational budget	14 379 495,00	26 393 874,00
Sub total	58 143 580,48	57 429 995,21
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
	67 105 800,01	66 392 214,74
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	6 411 274,00	5 697 688,73
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	907 897,00	194 311,73
Total monthly commitments	19 938 355,11	19 902 073,10

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2021/22								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
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	272	251	248	241	240	232	1 585	5 580	8 648	7 877	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	
Other	1900	(639)	1 959	417	93	76	62	1 809	29 173	32 951	31 214	
Total By Income Source	2000	(367)	2 210	665	334	317	294	3 394	34 764	41 610	39 102	–
2020/21 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	(246)	21	14	14	14	13	103	2 064	1 997	2 208	
Commercial	2300	–	–	–	–	–	–	–	–	–	–	
Households	2400	2	–	–	–	–	–	–	–	2	–	
Other	2500	(122)	2 189	651	321	303	281	3 291	32 700	39 612	36 894	
Total By Customer Group	2600	(367)	2 210	665	334	317	294	3 394	34 764	41 610	39 102	–

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 - M10 April

Description	NT Code	Budget Year 2021/22									Prior year
		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	totals for chart (same period)
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	211	274	6	131	1	(2)	439	18	1 079	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	3	1	-	-	-	-	5	
Total By Customer Type	1000	211	274	9	133	1	(2)	439	18	1 083	

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 April 2022	Movements for the month		Balance as at 30 April 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Garden Route District Municipality						
Standard Bank	50 000 000,00	-20 000 000,00	-	30 000 000,00	231 780,82	1 728 666,06
Investec Bank	-	-	-	-	-	-
ABSA	22 000 000,00	-	-	22 000 000,00	-	457 572,61
Nedbank	30 000 000,00	-12 000 000,00	-	18 000 000,00	135 221,92	1 140 773,98
FNB	-	-	-	-	-	100 746,98
BANK DEPOSITS	102 000 000,00	-32 000 000,00	-	70 000 000,00	367 002,74	3 427 759,63

Reconciliation to C6:

Short term deposits	R 70 000 000
Call accounts	R 80 000 000
Call investment deposits:	R150 000 000

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 - M10 April

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:	1,2									
Operating Transfers and Grants										
National Government:		162 568	177 702	177 702	–	172 210	148 085	24 125	16,3%	177 702
Local Government Equitable Share		157 370	167 653	167 653		166 661	139 711	26 950	19,3%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	833	167	20,0%	1 000
Municipal Systems Improvement			4 500	4 500			3 750	(3 750)	-100,0%	4 500
EPWP Incentiv e		1 629	2 071	2 071	–	2 071	1 726	345	20,0%	2 071
NT - Rural Roads Asset Management Sys tems		2 569	2 478	2 478	–	2 478	2 065	413	20,0%	2 478
Fire Service Capacity Building Grant	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	900	11 873	14 250	(2 377)	-16,7%	17 100
PT - Integrated Transport Plan		900	900	1 778			1 482	(1 482)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	–	5 000	4 691	309	6,6%	5 629
PT - Fire Service Capacity Building Grant		–	–	–			–	–		–
PT - Financial Management Capacity Building Grant	4	–	250	293	–	250	244	6	2,5%	293
PT - WC Support Grant		280		–			–	–		–
PT - Disaster Management Grant		–		27			23	(23)	-100,0%	27
PT - WC Support Grant		379		–			–	–		–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	–	2 323	4 228	(1 905)	-45,1%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750	–	750	625	125	20,0%	750
PT - Municipal Service Delivery and Capacity Building Grant				350	–	350	292	58	20,0%	350
PT - Local Government Public Employment Support Grant				200	–	200	167	33	20,0%	200
PT - Joint District and Metro Approach Grant				2 000	–	2 000	1 667	333	20,0%	2 000
PT - Municipal Drought Relief Grant				100	–	100	83	17	20,0%	100
PT - Contribution Towards Acceleration of Housing Delivery				900	900	900	750	150	20,0%	900
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	165 427	186 175	194 802	900	184 083	162 335	21 748	13,4%	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 - M10 April

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	292	3 869	148 085	(144 216)	-97,4%	177 702
Local Government Equitable Share		157 370	167 653	167 653		–	139 711	(139 711)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	57	544	833	(289)	-34,7%	1 000
Municipal Systems Improvement		–	4 500	4 500	57	588	3 750	(3 162)	-84,3%	4 500
EPWP Incentive		1 629	2 071	2 071	–	2 071	1 726	345	20,0%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	178	666	2 065	(1 399)	-67,8%	2 478
Fire Service Capacity Building Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	310	3 014	10 667	(7 417)	-69,5%	12 800
PT - Integrated Transport Plan		900	900	1 778	–		1 482	(1 482)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	304	2 400	4 691	(2 291)	-48,8%	5 629
PT - Financial Management Capacity Building Grant		–	–				–	–		
PT - WC Support Grant		–	250	293	–		244			293
PT - WC Support Grant		280					–			–
PT - Disaster Management Grant		–		27	4	30	23			27
PT - WC Support Grant		379					–			–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	2	583	4 228	(3 644)	-86,2%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750			625			
PT - Municipal Service Delivery and Capacity Building Grant				350			292			
PT - Local Government Public Employment Support Grant				200			167			
PT - Joint District and Metro Approach Grant				2 000	1 000	1 000	1 667			
PT - Municipal Drought Relief Grant				100			83			
PT - Contribution Towards Acceleration of Housing Delivery				900			750			
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total operating expenditure of Transfers and Grants:		165 427	186 175	194 802	602	6 883	158 752	(151 633)	-95,5%	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 - M10 April

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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 298	11 298	11 866	638	7 795	9 888	(2 093)	-21%	11 866
Pension and UIF Contributions		242	242	9	32	105	8	98	1280%	9
Medical Aid Contributions		78	78	49	18	77	41	36	89%	49
Motor Vehicle Allowance		776	776	68	221	637	57	580	1016%	68
Cellphone Allowance		515	—	9	86	278	7	271	3794%	9
Housing Allowances		451	451	32	62	186	27	159	597%	32
Other benefits and allowances		—	515	43	—	—	36	(36)	-100%	43
Sub Total - Councillors		13 360	13 360	12 076	1 057	9 079	10 064	(985)	-10%	12 076
% increase	4		0,0%	-9,6%						-9,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 390	4 587	5 778	537	5 273	4 815	457	9%	4 587
Pension and UIF Contributions		161	1 484	2	68	221	2	219	12390%	1 484
Medical Aid Contributions		105	113	57	24	93	48	45	95%	113
Overtime		—	—	—	—	—	—	—		—
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		804	840	498	68	519	415	104	25%	840
Cellphone Allowance		142	148	108	9	81	90	(9)	-10%	148
Housing Allowances		—	—	—	32	96	—	96	#DIV/0!	—
Other benefits and allowances		770	804	610	43	85	508	(423)	-83%	804
Payments in lieu of leave		—	—	—	—	23	—	23	#DIV/0!	—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations		—	—	—	—	—	—	—		—
Sub Total - Senior Managers of Municipality		6 371	7 977	7 053	782	6 391	5 878	513	9%	7 977
% increase	4		25,2%	10,7%						25,2%
Other Municipal Staff										
Basic Salaries and Wages		150 980	160 610	164 837	13 321	141 437	137 364	4 073	3%	160 610
Pension and UIF Contributions		24 725	24 941	27 919	2 279	22 870	23 266	(396)	-2%	24 941
Medical Aid Contributions		19 890	21 819	24 153	2 025	19 784	20 127	(343)	-2%	21 819
Overtime		4 080	5 011	5 617	518	4 285	4 681	(396)	-8%	5 011
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		9 384	9 909	9 976	904	8 527	8 314	213	3%	9 909
Cellphone Allowance		122	137	132	13	101	110	(10)	-9%	137
Housing Allowances		2 463	2 531	2 874	201	2 532	2 395	137	6%	2 531
Other benefits and allowances		18 195	14 583	18 070	702	15 530	15 058	472	3%	14 583
Payments in lieu of leave		—	4 724	6 941	350	6 792	5 784	1 008	17%	4 724
Long service awards		—	90	—	—	—	—	—		90
Post-retirement benefit obligations		9 942	8 586	7 228	5	27	6 023	(5 996)	-100%	8 586
Sub Total - Other Municipal Staff		239 781	252 941	267 747	20 319	221 885	223 122	(1 238)	-1%	252 941
% increase	4		5,5%	11,7%						5,5%
Total Parent Municipality		259 512	274 277	286 877	22 158	237 354	239 064	(1 710)	-1%	272 994

Remuneration related expenditure for the month ended 30 April 2022 amounted to R22,157,862.

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: 10 May 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 **30 April 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

Date

[Signature]
11/5/2022