



2021/2022
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M11: 31 May 2022



Garden Route District Municipality
Head Office: 54 York Street, George, 6530
Tel: 044 803 1300, **Fax:** 086 555 6303
www.gardenroute.gov.za

Table of Contents	2
Glossary	3
Legislative Framework	4
 PART 1 – IN YEAR REPORT	 5
Section 1 – Resolutions	5
Section 2 – Executive summary	5
Section 3 – In-year budget statement tables	7
 PART 2 – SUPPORTING DOCUMENTATION	 23
Section 4 – Debtor’s analysis	23
Section 5 – Creditors analysis	24
Section 6 – Investment portfolio analysis	24
Section 7 – Allocation and grant receipts and expenditure	25
Section 8 – Expenditure on councillor and staff related expenditure	27
Section 9 – Municipal Manager’s quality certification	28

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 May 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 May 2022 amounted to **R2,936,880** which represents **0.60%** of the total adjusted budgeted figure of **R492,164,005**. The municipality received R372,482,510 of the total expected income at the end of April 2022 and it represents 76% 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 31 May 2022 amounted to **R33,545,024**, 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 **R21,541,380 (64% of the monthly expenditure).**

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R19,276,740**. Capital expenditure of **R970,921** were recorded for the month ended 31 May 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 was 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 R70m, the 2022/23 budget has been updated with this increase and the budget has been tabled at council on the 27th of May 2022 and were approved. 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. On 8 June Mosselbay and George Municipality issued a letter to GRDM indicating that they are not participating they have further enquiries, this places a serious risk on GRDM's ability to raise the loans with the tender process that is closing 21 June. Without their commitment to participate there is a high risk that the loan tender process will be affected negatively as their combined contribution is around 75% of the total cost.

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 May 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 - M11 May

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	327	5 405	7 792	(2 387)	-31%	8 500
Transfers and subsidies	34 252	187 375	201 583	–	185 091	184 785	306	0%	201 583
Other own revenue	356 179	224 819	282 024	2 610	181 437	258 522	(77 085)	-30%	282 024
Total Revenue (excluding capital transfers and contributions)	402 522	420 694	492 107	2 937	371 932	451 098	(79 166)	-18%	492 107
Employee costs	247 659	260 917	301 147	20 502	248 689	276 051	(27 362)	-10%	301 147
Remuneration of Councillors	13 360	13 360	11 943	1 040	10 118	10 948	(829)	-8%	11 943
Depreciation & asset impairment	4 987	4 852	4 852	348	3 813	4 448	(634)	-14%	4 852
Finance charges	70	70	70	–	–	64	(64)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	67 456	4 719	38 485	61 835	(23 350)	-38%	67 456
Transfers and subsidies	1 851	2 375	7 498	1 052	5 603	6 873	(1 270)	-18%	7 498
Other expenditure	96 908	88 698	110 477	5 885	78 553	101 271	(22 717)	-22%	110 477
Total Expenditure	416 194	428 166	503 443	33 545	385 262	461 489	(76 227)	-17%	503 443
Surplus/(Deficit)	(13 672)	(7 472)	(11 335)	(30 608)	(13 330)	(10 391)	(2 939)	28%	(11 335)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	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)	–	–	57	–	–	52	(52)	-100%	57
Surplus/(Deficit) after capital transfers & contributions	(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)	(2 433)	24%	(11 279)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)	(2 433)	24%	(11 279)
Capital expenditure & funds sources									
Capital expenditure	14 096	76 173	19 277	971	5 342	17 670	(12 328)	-70%	12 758
Capital transfers recognised	4 161	–	10 258	12	698	9 403	(8 706)	-93%	4 620
Borrowing	–	60 000	3 905	–	968	3 580	(2 612)	-73%	3 905
Internally generated funds	9 935	16 173	5 113	959	3 749	4 687	(938)	-20%	5 113
Total sources of capital funds	14 096	76 173	19 277	971	5 414	17 670	(12 256)	-69%	13 639
Financial position									
Total current assets	173 685	195 152	203 194		187 721				203 194
Total non current assets	314 316	334 418	300 573		287 750				300 573
Total current liabilities	37 449	65 748	77 053		59 729				77 053
Total non current liabilities	144 852	195 506	147 599		138 170				147 599
Community wealth/Equity	305 700	268 316	279 116		277 572				279 116
Cash flows									
Net cash from (used) operating	(11 114)	(7 472)	1 021	(30 608)	(12 779)	936	13 716	1465%	8 438
Net cash from (used) investing	366	(76 173)	(19 277)	(13 301)	(17 745)	(17 670)	74	-0%	(19 277)
Net cash from (used) financing	–	60 000	3 905	–	–	3 580	3 580	100%	3 905
Cash/cash equivalents at the month/year end	159 020	164 643	155 402	–	133 859	156 597	22 738	15%	157 450
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	(408)	498	1 979	658	314	293	3 010	35 355	41 699
Creditors Age Analysis									
Total Creditors	188	1 725	16	1	131	1	420	35	2 518

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) - M11 May

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	247 983	2 499	217 574	227 318	(9 744)	-4%	247 983
Executive and council		230 104	234 304	246 242	2 340	217 134	225 722	(8 587)	-4%	246 242
Finance and administration		228	1 741	1 741	159	439	1 596	(1 157)	-72%	1 741
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 606	5 812	7 712	293	7 216	7 070	146	2%	7 712
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	7 322	273	6 940	6 712	228	3%	7 322
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	20	276	358	(81)	-23%	390
<i>Economic and environmental services</i>		165 584	178 836	236 468	144	147 693	216 763	(69 070)	-32%	236 468
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	236 350	135	147 620	216 654	(69 034)	-32%	236 350
Environmental protection		111	118	118	10	72	108	(36)	-33%	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	492 164	2 937	372 482	451 150	(78 668)	-17%	492 164
Expenditure - Functional										
<i>Governance and administration</i>		135 527	138 000	145 748	10 263	118 588	133 602	(15 014)	-11%	145 748
Executive and council		52 858	50 582	51 399	2 477	38 304	47 116	(8 812)	-19%	51 399
Finance and administration		79 953	84 933	91 597	7 583	77 709	83 964	(6 255)	-7%	91 597
Internal audit		2 715	2 485	2 752	203	2 576	2 523	53	2%	2 752
<i>Community and public safety</i>		88 563	80 872	86 747	6 006	74 873	79 518	(4 645)	-6%	85 352
Community and social services		14 616	7 804	9 300	602	8 347	8 525	(178)	-2%	7 905
Sport and recreation		12 639	12 512	13 421	824	9 946	12 302	(2 357)	-19%	13 421
Public safety		26 761	25 100	26 805	1 740	22 484	24 571	(2 087)	-8%	26 805
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	37 222	2 839	34 097	34 120	(23)	0%	37 222
<i>Economic and environmental services</i>		182 370	203 424	265 070	16 986	187 286	242 981	(55 694)	-23%	265 070
Planning and development		9 706	19 390	22 432	2 117	16 952	20 563	(3 611)	-18%	22 432
Road transport		169 326	180 758	239 119	14 623	167 319	219 192	(51 873)	-24%	239 119
Environmental protection		3 339	3 277	3 518	246	3 015	3 225	(210)	-7%	3 518
<i>Trading services</i>		6 612	3 209	2 922	120	1 998	2 679	(681)	-25%	2 922
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	2 922	120	1 998	2 679	(681)	-25%	2 922
<i>Other</i>		3 121	2 661	2 956	169	2 516	2 709	(193)	-7%	2 956
Total Expenditure - Functional	3	416 194	428 166	503 443	33 545	385 262	461 489	(76 227)	-17%	502 047
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(11 279)	(30 608)	(12 779)	(10 339)	(2 441)	24%	(9 883)

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) - M11 May

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	246 242	2 340	217 134	225 722	(8 587)	-3,8%	246 242
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	159	439	1 596	(1 157)	-72,5%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	20	276	358	(81)	-22,7%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	7 322	273	6 940	6 712	228	3,4%	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	10	72	108	(36)	-33,1%	118
Vote 14 - Roads Agency Function		165 473	178 718	236 350	135	147 620	216 654	(69 034)	-31,9%	236 350
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	492 164	2 937	372 482	451 150	(78 668)	-17,4%	492 164
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	58 196	2 835	41 001	53 347	(12 346)	-23,1%	58 196
Vote 2 - Budget and Treasury Office		25 236	24 007	24 753	1 823	21 684	22 690	(1 006)	-4,4%	24 753
Vote 3 - Corporate Services		44 399	49 126	52 050	4 684	44 508	47 713	(3 205)	-6,7%	52 050
Vote 4 - Planning and Development		27 898	30 006	35 032	3 083	29 621	32 112	(2 492)	-7,8%	35 032
Vote 5 - Public Safety		34 204	32 904	34 710	2 256	29 463	31 817	(2 355)	-7,4%	34 710
Vote 6 - Health		36 747	37 973	39 722	3 049	36 708	36 412	296	0,8%	39 722
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	13 421	824	9 946	12 302	(2 357)	-19,2%	13 421
Vote 9 - Waste Management		6 612	3 209	2 922	120	1 998	2 679	(681)	-25,4%	2 922
Vote 10 - Roads Transport		3 853	3 378	4 136	78	1 438	3 791	(2 354)	-62,1%	4 136
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 518	246	3 015	3 225	(210)	-6,5%	3 518
Vote 14 - Roads Agency Function		165 473	177 380	234 983	14 545	165 882	215 401	(49 519)	-23,0%	234 983
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	503 443	33 545	385 262	461 489	(76 227)	-16,5%	503 443
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(11 279)	(30 608)	(12 779)	(10 339)	(2 441)	23,6%	(11 279)

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) - M11 May

B04 Garden Route - Table B4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - W1 FY22										
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	112	952	2 135	(1 183)	-55%	2 329
Interest earned - external investments		12 091	8 500	8 500	327	5 405	7 792	(2 387)	-31%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	272	2 730	2 723	7	0%	2 970
Dividends received		-	-	-			-	-		
Fines, penalties and forfeits		-	-	-			-	-		
Licences and permits		111	118	118	10	72	108	(36)	-33%	118
Agency services		184 673	195 834	256 896	1 240	163 523	235 488	(71 965)	-31%	256 896
Transfers and subsidies		34 252	187 375	201 583	-	185 091	184 785	306	0%	201 583
Other revenue		164 071	22 067	19 710	977	14 151	18 068	(3 916)	-22%	19 710
Gains				-	-	8	-	8	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	492 107	2 937	371 932	451 098	(79 166)	-18%	492 107
Expenditure By Type										
Employee related costs		247 659	260 917	301 147	20 502	248 689	276 051	(27 362)	-10%	301 147
Remuneration of councillors		13 360	13 360	11 943	1 040	10 118	10 948	(829)	-8%	11 943
Debt impairment		1 841	1 500	1 500	-	542	1 375	(833)	-61%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	348	3 813	4 448	(634)	-14%	4 852
Finance charges		70	70	70	-	-	64	(64)	-100%	70
Bulk purchases - electricity		-	-	-			-	-		
Inventory consumed		51 360	57 894	67 456	4 719	38 485	61 835	(23 350)	-38%	67 456
Contracted services		34 749	29 457	34 040	2 277	19 754	31 204	(11 450)	-37%	34 040
Transfers and subsidies		1 851	2 375	7 498	1 052	5 603	6 873	(1 270)	-18%	7 498
Other expenditure		60 318	57 740	74 867	3 621	58 289	68 628	(10 340)	-15%	74 867
Losses				69	(13)	(31)	64	(95)	-149%	69
Total Expenditure		416 194	428 166	503 443	33 545	385 262	461 489	(76 227)	-17%	503 443
Surplus/(Deficit)		(13 672)	(7 472)	(11 335)	(30 608)	(13 330)	(10 391)	(2 939)	0	(11 335)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					-	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)				57			52	(52)	(0)	57
Surplus/(Deficit) after capital transfers & contributions		(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)			(11 279)
Taxation								-		
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)			(11 279)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)			(11 279)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(11 279)	(30 608)	(12 772)	(10 339)	-	-	(11 279)

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 May 2022 amounts to R111,762. 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 May 2022 amounts to R327,000. 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 R60m for call accounts for the month ended 31 May 2022.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 31 May 2022 amounts to R271,533.

Licences and permits

The licences and permits for the month ended 31 May 2022 amounts to R9,793. 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 R1,240,072 was recorded for the month ended 31 May 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. The municipality have not recorded any income for the month end 31 May 2022.

Other revenue / Sundry income

Other revenue reflects an amount of R976,720 for the month ended 31 May 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 May 2022 amounted to R21,541,380 against an adjusted budgeted amount R310,799,152 that represents 7% of the total budgeted amount and 64% of the monthly expenditure for May 2022.

Debt Impairment / Depreciation and asset impairment

Depreciation of R347,618 was recognised for the month ended 31 May 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 R4,719,397 for the month ended 31 May 2022 against an adjusted budgeted amount of R68,015,881.

Contracted services

The contracted services for the month ended 31 May 2022 amounts to R2,277,118 against an adjusted budgeted amount of R34,955,326.

Transfers and subsidies

Transfers and subsidies for the month ended 31 May 2022 amounts to R1,051,735 against an adjusted budgeted amount of R7,416,374.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R3,620,886 for month ended 31 May 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) - M11 May

B04 Garden Route - Table 05 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - W1 May										
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	46	807	1761%	50
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	380	36	322	349	(27)	-8%	380
Vote 6 - Health		-	7 000	1 140	-	605	1 045	(440)	-42%	1 140
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	3 905	891	2 547	3 580	(1 033)	-29%	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	927	4 326	5 019	(693)	-14%	5 476
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		355	30	54	-	10	50	(39)	-79%	30
Vote 2 - Budget and Treasury Office		86	30	55	-	19	50	(31)	-61%	27
Vote 3 - Corporate Services		2 461	5 130	5 190	19	621	4 758	(4 137)	-87%	4 628
Vote 4 - Planning and Development		179	90	5 692	9	39	5 218	(5 179)	-99%	50
Vote 5 - Public Safety		30	-	100	12	96	92	4	5%	-
Vote 6 - Health		50	63	63	3	49	57	(9)	-15%	40
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 507	(0)	81	2 298	(2 217)	-96%	2 387
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	120	-	85	110	(25)	-23%	120
Vote 11 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 12 - Water		-	-	-	-	-	-	-		-
Vote 13 - Environment Protection		-	-	20	-	16	18	(2)	-14%	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 15 - Electricity		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	7 083	7 473	13 801	44	1 017	12 651	(11 634)	-92%	7 282
Total Capital Expenditure		14 096	76 173	19 277	971	5 342	17 670	(12 328)	-70%	12 758

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.
7112000635	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.
7112000639	5	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	6	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	7	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	8	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	9	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	10	ODN EHP shadenet insurance	1804	6 164,00	3 307,50	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71805102408	11	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	12	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	13	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	14	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	15	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	16	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	17	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	18	Hazmat Rescue & Fire Equipment	2305	380 300,00	321 733,55	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	19	Landfill Site: PPE	4402	3 905 382,00	2 546 501,89	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104148	20	Laptops (Standard)	1307	1 199 469,00	471 796,87	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

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.
71307104149	21	Laptops (Small)	1307	53 926,00	22 017,39	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	22	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.t.o 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	23	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.t.o 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	24	Office Furniture - RRAMS	2801	85 200,00	85 185,56	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	25	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.t.o 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	26	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.t.o 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	27	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.t.o 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	28	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.t.o 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	29	ICT Infrastructure: Upgrade MS SQL	1207	27 340,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	30	ICT Infrastructure: 8 Port Switches	1207	167 874,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	31	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.t.o 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	32	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.t.o 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	33	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.t.o 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	34	ICT Infrastructure: 48 Port Patch Panels	1207	8 325,00	8 325,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	35	ICT Infrastructure: Blanking Plates	1207	3 920,00	3 920,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	36	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.t.o 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	37	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.t.o 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	38	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.t.o 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	39	ICT Infrastructure: 48 Port Switches	1207	131 065,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071207230009	40	ICT Infrastructure: 24 Port Switches	1207	105 359,00		Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	Ni	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.
071207230017	41	ICT Infrastructure: 24 Port Patch Panels	1207	11 948,00	11 940,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	42	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.t.o 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	43	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.t.o 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	44	Webcams	1207	5 570,00	5 569,57	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	45	Tablets	1207	15 649,00	15 648,70	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	46	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.t.o 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	47	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.t.o 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	48	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.t.o 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	49	USB HDD / SSD Clone Dock	1307	1 479,00	1 478,26	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	50	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.t.o 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	51	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.t.o 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	52	Drought Grant	1602	100 000,00	95 818,00	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	53	7 x Office Chairs	1409	21 000,00	9 492,52	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	54	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.t.o 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	55	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.t.o 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	56	Electrical Equipment and tools	2203	20 000,00	4 597,00	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	57	New Office Furniture: Speaker	1004	50 000,00	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.t.o 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	58	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.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071004104012	59	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.t.o 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	60	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.t.o 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.
071004104114	61	printer/scanner/copier in PA's office of Speaker	1004	10 000,00	7 105,22	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	62	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.t.o 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	63	Chair	1311	3 000,00	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.t.o 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	64	Infrastructure: Backup Tape drive	1307	280 600,00	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.t.o 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	65	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.t.o 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	66	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.t.o 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	67	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.t.o 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	68	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.t.o 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	69	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.t.o 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	70	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.t.o 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	71	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.t.o 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	72	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.t.o 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	73	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.t.o 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	74	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.t.o 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	75	Erf 325-Beach Road/N2 Intersection	1403	0,00	0,00	Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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	76	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.t.o 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	77	Repeater	1602	71 692,00	71 683,00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072801104002	78	RRAMS: Laptops	2801	17 000,00	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.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072801104003	79	RRAMS: Printer	2801	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.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
072801104004	80	RRAMS: Dashcam	2801	13 000,00	0,00	Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071307104185	81	Manage Engine Licences	1307	684 760,00	0,00	Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.t.o 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				19 276 739,00	5 414 137,62				

Commitments against capital for the month May 2022				
71120006639	6	Office Furniture & Equipment: Man Planning&Dev	1401	517,39
071207230005	28	ICT Infrastructure: Servers	1207	884 458,26
071207230010	31	ICT Infrastructure: 8 Port Switches	1207	167 868,01
073602102301	53	RH Sensor	3602	2 375,87
071409102401	55	7 x Office Chairs	1409	6 995,00
072205102351	56	Electrical Equipment and tools	2205	193 296,60
072206102352	57	Electrical Equipment and tools	2206	52 823,82
071301240001	3	Office furniture: Exec Manager Corporate Services	1301	24 679,53
71307104149	22	Laptops (Small)	1307	31 908,31
71408400001	8	Office Furniture: Human Settlements	1408	6 835,00
71801310001	10	Firestation: Mosselbay	1801	105 285,33
71801240001	9	Office of the executive manager Community: office equipment	1801	3 375,00
74402100901	20	Landfill Site: PPE	4402	23 670,00
071004104010	59	New Office Furniture: Speaker	1004	25 540,00
071004104011	60	2-seater couch	1004	12 357,33
071311104061	65	Chair	1311	2 350,00
071307104182	67	Infrastructure: Backup Tape drive	1307	280 590,09
071212104002	76	2 x Aircons - Debtors	1212	20 000,00
072801104002	81	RRAMS: Laptops	2801	13 675,66
		Total Commitments		1 858 601,20

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 - M11 May

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	155 402	3 859	155 402
Call investment deposits				–	130 000	–
Consumer debtors				38 129	3 929	38 129
Other debtors		23 956	24 106	1 929	41 488	1 929
Current portion of long-term receivables		3 867	3 733	4 329	4 246	4 329
Inventory		2 731	2 669	3 406	4 198	3 406
Total current assets		173 685	195 152	203 194	187 721	203 194
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	54 060	53 959	54 060
Investments in Associate				–		–
Property, plant and equipment		166 336	227 652	184 410	171 285	184 410
Biological				–		–
Intangible		2 139	2 113	688	1 091	688
Other non-current assets				–		
Total non current assets		314 316	334 418	300 573	287 750	300 573
TOTAL ASSETS		488 001	529 570	503 768	475 470	503 768
LIABILITIES						
Current liabilities						
Bank overdraft				–		
Borrowing				536	536	536
Consumer deposits				–	788	
Trade and other payables		37 449	31 478	32 523	28 557	32 523
Provisions			34 270	43 994	29 848	43 994
Total current liabilities		37 449	65 748	77 053	59 729	77 053
Non current liabilities						
Borrowing		28	60 000	3 978	73	3 978
Provisions		144 823	135 506	143 621	138 097	143 621
Total non current liabilities		144 852	195 506	147 599	138 170	147 599
TOTAL LIABILITIES		182 301	261 254	224 651	197 899	224 651
NET ASSETS	2	305 700	268 316	279 116	277 572	279 116
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		286 727	201 063	218 603	217 058	218 603
Reserves		18 973	67 253	60 513	60 513	60 513
TOTAL COMMUNITY WEALTH/EQUITY	2	305 700	268 316	279 116	277 572	279 116

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	282 024	2 338	179 257	258 522	(79 265)	-31%	282 024
Transfers and Subsidies - Operational		179 813	187 375	194 802	-	185 091	178 569	6 522	4%	194 802
Transfers and Subsidies - Capital		-	-	5 638			5 168	(5 168)	-100%	5 638
Interest		15 801	11 470	8 500	599	8 134	7 792	343	4%	8 500
Dividends				-				-		
Payments										
Suppliers and employees		(409 171)	(428 096)	(482 456)	(32 493)	(379 659)	(442 252)	(62 593)	14%	(482 456)
Finance charges		-	(70)	(70)	-	-	(64)	(64)	100%	(70)
Transfers and Grants		(1 965)	-	(7 416)	(1 052)	(5 603)	(6 798)	(1 195)	18%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 114)	(7 472)	1 021	(30 608)	(12 779)	936	13 716	1465%	8 438
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		-	-		(12 331)	(12 331)		(12 331)	#DIV/0!	-
Payments										
Capital assets		(6 923)	(76 173)	(19 277)	(971)	(5 414)	(17 670)	(12 256)	69%	(19 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		366	(76 173)	(19 277)	(13 301)	(17 745)	(17 670)	74	0%	(19 277)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			60 000	3 905	-		3 580	(3 580)	-100%	3 905
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	60 000	3 905	-	-	3 580	3 580	100%	3 905
NET INCREASE/ (DECREASE) IN CASH HELD		(10 748)	(23 644)	(14 350)	(43 910)	(30 524)	(13 154)			(6 934)
Cash/cash equivalents at beginning:		169 768	188 287	169 752	164 383	164 383	169 752			164 383
Cash/cash equivalents at month/year end:		159 020	164 643	155 402		133 859	156 597			157 450

The municipal bank balance at 31 May 2022 totals R3 859 229 and the total balance of short term deposits was R70 000 000 and call account deposits amounted to R60 000 000. Total cash available at month-end is therefore R133 859 229.

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

REPORTING MONTH: 31 MAY 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 May 2022	14 383 398,00	3 859 228,91
Other Cash & Cash Equivalents: Short term deposits	70 000 000,00	70 000 000,00
Other Cash & Cash Equivalents: Call accounts	80 000 000,00	60 000 000,00
Total Cash & Cash Equivalents:	164 383 398,00	133 859 228,91
LESS:	106 953 402,79	81 192 251,02
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	-
Grant received in advance	-	-
Trade Payables	5 929 216,70	2 517 776,36
YTD Unspent Capital budget	353 855,00	1 260 898,44
YTD Unspent Operational budget	26 393 874,00	4 573 159,73
Sub total	57 429 995,21	52 666 977,89
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
	66 392 214,74	61 629 197,42
LESS OTHER MATTERS:		
Capital Replacement Reserve	26 569 752,01	21 456 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
Sub Total	5 697 688,73	6 047 671,41
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	194 311,73	544 294,41
Total monthly commitments	19 902 073,10	19 943 653,36

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - m11 way													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	11	11	11		
Interest on Arrear Debtor Accounts	1810	271	271	250	247	240	238	1 594	5 796	8 908	8 116		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(679)	227	1 729	410	74	55	1 415	29 548	32 780	31 503		
Total By Income Source	2000	(408)	498	1 979	658	314	293	3 010	35 355	41 699	39 629	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(209)	14	21	14	14	14	103	2 078	2 048	2 222		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	2	-	-	-	-	-	-	-	2	-		
Other	2500	(201)	484	1 968	644	301	279	2 907	33 277	39 649	37 407		
Total By Customer Group	2600	(408)	498	1 979	658	314	293	3 010	35 355	41 699	39 629	-	-

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 - M11 May

Budget Year 2021/22												Prior year totals for char (same period)
Description	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	188	1 725	16	1	131	1	420	35	2 517	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	1	-	-	-	-	-	-	-	-	1	
Total By Customer Type	1000	188	1 725	16	1	131	1	420	35	2 518	-	

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 May 2022	Movements for the month		Balance as at 31 May 2022	Interest earned	Interest earned
		Investments matured	Investments made			
					Month	Year to date
Garden Route District Municipality						
Standard Bank	30 000 000,00	-	-	30 000 000,00		1 728 666,06
Investec Bank	-	-	-	-		-
ABSA	22 000 000,00	-	-	22 000 000,00		457 572,61
Nedbank	18 000 000,00	-	-	18 000 000,00		1 140 773,98
FNB	-	-	-	-	-	100 746,98
BANK DEPOSITS	70 000 000,00	-	-	70 000 000,00	-	3 427 759,63

Reconciliation to C6:

Short term deposits	R 70 000 000
Call accounts	R 60 000 000
Call investment deposits:	R130 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 - M11 May

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		162 568	177 702	177 702	–	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 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	–	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	–	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	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	–	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 - M11 May

B04 Garden Route - Supporting Table B04 (1) Monthly Budget Statement - Transfers and grant expenditure - M11 May										
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	69	4 194	162 894	(158 700)	-97,4%	177 702
Local Government Equitable Share		157 370	167 653	167 653		–	153 682	(153 682)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	57	599	917	(317)	-34,6%	1 000
Municipal Systems Improvement		–	4 500	4 500	12	600	4 125	(3 525)	-85,5%	4 500
EPWP Incentive		1 629	2 071	2 071	–	2 071	1 898	173	9,1%	2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	–	923	2 272	(1 348)	-59,4%	2 478
Fire Service Capacity Building Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	332	3 346	11 734	(8 124)	-69,2%	12 800
PT - Integrated Transport Plan		900	900	1 778	–		1 630	(1 630)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	304	2 704	5 160	(2 456)	-47,6%	5 629
PT - Financial Management Capacity Building Grant		–	–	–			–	–		–
PT - WC Support Grant		–	250	293	–		268			293
PT - WC Support Grant		280					–			–
PT - Disaster Management Grant		–		27	–	30	25			27
PT - WC Support Grant		379					–			–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	28	612	4 650	(4 039)	-86,8%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750			688			
PT - Municipal Service Delivery and Capacity Building Grant				350			321			
PT - Local Government Public Employment Support Grant				200	8	8	183			
PT - Joint District and Metro Approach Grant				2 000	1 000	2 000	1 833			
PT - Municipal Drought Relief Grant				100	12	96	92			
PT - Contribution Towards Acceleration of Housing Delivery				900			825			
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		165 427	186 175	194 802	401	7 540	174 627	(166 824)	-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 - M11 May

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	8 433	10 877	(2 444)	-22%	11 866
Pension and UIF Contributions		242	242	9	32	137	8	129	1537%	9
Medical Aid Contributions		78	78	49	18	95	45	50	112%	49
Motor Vehicle Allowance		776	776	776	204	841	711	130	18%	776
Cellphone Allowance		515	–	19	86	364	17	346	2006%	19
Housing Allowances		451	451	451	62	248	414	(166)	-40%	451
Other benefits and allowances		–	515	–	–	–	–	–		–
Sub Total - Councillors		13 360	13 360	13 170	1 040	10 118	12 072	(1 954)	-16%	13 170
% increase	4		0,0%	-1,4%						-1,4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 390	4 587	5 778	475	5 747	5 297	450	9%	4 587
Pension and UIF Contributions		161	1 484	2	68	290	2	288	14770%	1 484
Medical Aid Contributions		105	113	57	19	112	53	60	114%	113
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		804	840	498	67	586	456	130	28%	840
Cellphone Allowance		142	148	108	–	81	99	(18)	-19%	148
Housing Allowances		–	–	–	32	128	–	128	#DIV/0!	–
Other benefits and allowances		770	804	33	2	87	30	57	190%	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	6 476	663	7 054	5 937	1 117	19%	7 977
% increase	4		25,2%	1,7%						25,2%
Other Municipal Staff										
Basic Salaries and Wages		150 980	160 610	191 938	13 165	154 602	175 943	(21 342)	-12%	160 610
Pension and UIF Contributions		24 725	24 941	28 851	2 277	25 147	26 447	(1 300)	-5%	24 941
Medical Aid Contributions		19 890	21 819	24 220	2 016	21 800	22 202	(402)	-2%	21 819
Overtime		4 080	5 011	5 618	420	4 705	5 150	(445)	-9%	5 011
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		9 384	9 909	10 041	896	9 422	9 205	218	2%	9 909
Cellphone Allowance		122	137	154	10	111	141	(30)	-21%	137
Housing Allowances		2 463	2 531	2 874	201	2 733	2 634	99	4%	2 531
Other benefits and allowances		18 195	14 583	16 865	729	16 263	15 459	804	5%	14 583
Payments in lieu of leave		–	4 724	6 881	123	6 915	6 307	607	10%	4 724
Long service awards		–	90	–	–	–	–	–		90
Post-retirement benefit obligations		9 942	8 586	7 228	2	29	6 626	(6 596)	-100%	8 586
Sub Total - Other Municipal Staff		239 781	252 941	294 671	19 838	241 727	270 115	(28 387)	-11%	252 941
% increase	4		5,5%	22,9%						5,5%
Total Parent Municipality		259 512	274 277	314 317	21 541	258 900	288 123	(29 224)	-10%	274 087

Remuneration related expenditure for the month ended 31 May 2022 amounted to R21,541,380.

Section 9 – Municipal manager's quality certification



54 York Street,
George
Western Cape
6529

PO Box 12,
George,
Western Cape
6530

Tel: 044 803 1300
Fax: 086 555 6303
E-mail: info@gardenroute.gov.za
www.gardenroute.gov.za

OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 21/22
Date: 07 June 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 May 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]
10/06/2022