



2021/2022
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M12: 30 June 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 June 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 June 2022 amounted to **R43,090,214** which represents **9%** of the total adjusted budgeted figure of **R492,164,005**. The municipality received R415,572,724 of the total expected income at the end of June 2022 - it represents 84% of the actual against the adjusted budget for the 2021/22 financial year.

The main contribution to the variance is due to an additional allocation through a signed addendum received from Provincial Government in March 2022 relating to the Roads function. The allocation relates to revenue and expenditure already recorded in GRDM’s records in March 2021, but due to the different financial years of local and provincial government the transactions were recorded at Province only in April 2021. Province then had to do an additional budget allocation in their 2021/2022 financial year (April 2021 to March 2022), which they did in March 2022. Under the

Municipal Budget and Reporting Regulations (regulation 23(3)), GRDM had to do an adjustment budget for the additional allocation to comply with the MFMA, but as explained above, the actuals relating to this revenue and expenditure was already recorded (together with the budget) in the previous financial year.

If the above exceptional occurrence is excluded from the calculation for reasons explained, 92% of the budgeted revenue for 2021/22 was realised by 30 June 2022.

Operating Expenditure by type

Operating expenditure for the month ended 30 June 2022 amounted to **R41,944,321**, with a total adjusted budgeted figure of **R503,442,590**, the operational expenditure for the month is **8%** of the total adjusted budget. Most of the expenditure related to Employee and Councillor related cost of **R23,204,766** (55% of the monthly expenditure).

The municipality spent R427,206,693 of the total expected expenditure at the end of June 2022 - it represents 85% of the actual against the adjusted budget for the 2021/22 financial year. Taking into account the Roads-related matter explained under "revenue by source" above, 92% of the budgeted expenditure for 2021/22 was spent by 30 June 2022.

Capital Expenditure

The adjusted capital budget for the financial year amounts to **R19,276,740**. Capital expenditure of **R6,311,893** were recorded for the month ended 30 June 2022. At year-end 90% of the capital budget relating to cash items has been spent. The capital budget include a non-cash element relating to two erven that have been donated to GRDM from George Municipality. The final consolidation and registration of the erven in the name of GRDM is expected to conclude in August 2022, at which point these properties will be brought into the asset register of Council.

On 4 May 2022 GRDM received an updated cost estimation for the construction of the Regional Waste Management Facility 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. The loan tender process is in the SCM evaluation stage, thereafter section 46 of the MFMA must be followed with regards to raising of external loans.

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 June 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 - M12 June

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	2 544	7 949	8 500	(551)	-6%	8 500
Transfers and subsidies	34 252	187 375	201 583	2 814	187 905	201 583	(13 678)	-7%	201 583
Other own revenue	356 179	224 819	282 024	37 732	219 719	282 024	(62 305)	-22%	282 024
Total Revenue (excluding capital transfers and contributions)	402 522	420 694	492 107	43 090	415 573	492 107	(76 535)	-16%	492 107
Employee costs	247 659	260 917	301 147	22 168	270 857	301 147	(30 289)	-10%	301 147
Remuneration of Councillors	13 360	13 360	11 943	1 028	11 146	11 943	(797)	-7%	11 943
Depreciation & asset impairment	4 987	4 852	4 852	–	3 813	4 852	(1 039)	-21%	4 852
Finance charges	70	70	70	–	–	70	(70)	-100%	70
Inventory consumed and bulk purchases	51 360	57 894	67 456	5 729	44 214	67 456	(23 243)	-34%	67 456
Transfers and subsidies	1 851	2 375	7 498	423	6 026	7 498	(1 472)	-20%	7 498
Other expenditure	96 908	88 698	110 477	12 597	91 149	110 477	(19 329)	-17%	110 477
Total Expenditure	416 194	428 166	503 443	41 944	427 205	503 443	(76 238)	-15%	503 443
Surplus/(Deficit)	(13 672)	(7 472)	(11 335)	1 146	(11 632)	(11 335)	(297)	3%	(11 335)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	57	–	–	57	(57)	-100%	57
Surplus/(Deficit) after capital transfers & contributions	(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)	(354)	3%	(11 279)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)	(354)	3%	(11 279)
Capital expenditure & funds sources									
Capital expenditure	14 096	76 173	19 277	6 312	11 726	19 277	(7 550)	-39%	19 277
Capital transfers recognised	4 161	–	5 638	–	–	5 638	(5 638)	-100%	5 638
Borrowing	–	60 000	3 905	852	3 398	3 905	(507)	-13%	3 905
Internally generated funds	9 935	16 173	9 734	5 460	8 328	9 734	(1 405)	-14%	9 734
Total sources of capital funds	14 096	76 173	19 277	6 312	11 726	19 277	(7 550)	-39%	19 277
Financial position									
Total current assets	173 685	195 152	203 194		173 157				203 194
Total non current assets	314 316	334 418	300 573		294 061				300 573
Total current liabilities	37 449	65 748	77 053		78 275				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		250 774				279 116
Cash flows									
Net cash from (used) operating	(11 114)	(7 472)	1 021	1 146	(11 632)	1 021	12 653	1239%	1 021
Net cash from (used) investing	366	(76 173)	(19 277)	(4 315)	(9 729)	(19 277)	(9 547)	50%	(19 277)
Net cash from (used) financing	–	60 000	3 905	–	–	3 905	3 905	100%	3 905
Cash/cash equivalents at the month/year end	159 020	164 643	155 402	–	112 498	155 402	42 904	28%	155 402
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	890	460	485	1 869	613	276	3 014	35 620	43 227
Creditors Age Analysis									
Total Creditors	8 008	2 267	347	86	223	131	–	453	11 515

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) - M12 June

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	8 595	226 169	247 983	(21 815)	-9%	247 983
Executive and council		230 104	234 304	246 242	8 168	225 302	246 242	(20 940)	-9%	246 242
Finance and administration		228	1 741	1 741	427	867	1 741	(875)	-50%	1 741
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 606	5 812	7 712	603	7 819	7 712	107	1%	7 712
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		6 256	5 422	7 322	574	7 513	7 322	191	3%	7 322
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		350	390	390	29	306	390	(84)	-22%	390
<i>Economic and environmental services</i>		165 584	178 836	236 468	33 892	181 585	236 468	(54 883)	-23%	236 468
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		165 473	178 718	236 350	33 884	181 505	236 350	(54 846)	-23%	236 350
Environmental protection		111	118	118	8	80	118	(38)	-32%	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	43 090	415 573	492 164	(76 591)	-16%	492 164
Expenditure - Functional										
<i>Governance and administration</i>		135 527	138 000	145 748	12 746	131 335	145 748	(14 413)	-10%	145 748
Executive and council		52 858	50 582	51 399	3 742	42 046	51 399	(9 353)	-18%	51 399
Finance and administration		79 953	84 933	91 597	8 804	86 513	91 597	(5 084)	-6%	91 597
Internal audit		2 715	2 485	2 752	201	2 777	2 752	25	1%	2 752
<i>Community and public safety</i>		88 563	80 872	86 747	8 671	83 544	86 747	(3 203)	-4%	86 747
Community and social services		14 616	7 804	9 300	806	9 153	9 300	(147)	-2%	9 300
Sport and recreation		12 639	12 512	13 421	1 626	11 571	13 421	(1 849)	-14%	13 421
Public safety		26 761	25 100	26 805	3 236	25 720	26 805	(1 085)	-4%	26 805
Housing		-	-	-	-	-	-	-	-	-
Health		34 547	35 456	37 222	3 003	37 100	37 222	(121)	0%	37 222
<i>Economic and environmental services</i>		182 370	203 424	265 070	20 063	207 349	265 070	(57 720)	-22%	265 070
Planning and development		9 706	19 390	22 432	3 373	20 324	22 432	(2 108)	-9%	22 432
Road transport		169 326	180 758	239 119	16 284	183 604	239 119	(55 515)	-23%	239 119
Environmental protection		3 339	3 277	3 518	406	3 422	3 518	(97)	-3%	3 518
<i>Trading services</i>		6 612	3 209	2 922	183	2 180	2 922	(742)	-25%	2 922
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6 612	3 209	2 922	183	2 180	2 922	(742)	-25%	2 922
<i>Other</i>		3 121	2 661	2 956	281	2 798	2 956	(158)	-5%	2 956
Total Expenditure - Functional	3	416 194	428 166	503 443	41 944	427 207	503 443	(76 236)	-15%	503 443
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(11 279)	1 146	(11 634)	(11 279)	(355)	3%	(11 279)

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) - M12 June

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	8 168	225 302	246 242	(20 940)	-8,5%	246 242
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	1 741	1 741	427	867	1 741	(875)	-50,2%	1 741
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		350	390	390	29	306	390	(84)	-21,6%	390
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		6 256	5 422	7 322	574	7 513	7 322	191	2,6%	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	8	80	118	(38)	-32,0%	118
Vote 14 - Roads Agency Function		165 473	178 718	236 350	33 884	181 505	236 350	(54 846)	-23,2%	236 350
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402 522	420 694	492 164	43 090	415 573	492 164	(76 591)	-15,6%	492 164
Expenditure by Vote	1									
Vote 1 - Executive and Council		55 795	54 394	58 196	5 139	46 140	58 196	(12 057)	-20,7%	58 196
Vote 2 - Budget and Treasury Office		25 236	24 007	24 753	2 071	23 755	24 753	(997)	-4,0%	24 753
Vote 3 - Corporate Services		44 399	49 126	52 050	4 935	49 443	52 050	(2 608)	-5,0%	52 050
Vote 4 - Planning and Development		27 898	30 006	35 032	4 299	33 920	35 032	(1 111)	-3,2%	35 032
Vote 5 - Public Safety		34 204	32 904	34 710	3 951	33 413	34 710	(1 296)	-3,7%	34 710
Vote 6 - Health		36 747	37 973	39 722	3 051	39 758	39 722	36	0,1%	39 722
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		12 639	12 512	13 421	1 626	11 571	13 421	(1 849)	-13,8%	13 421
Vote 9 - Waste Management		6 612	3 209	2 922	183	2 180	2 922	(742)	-25,4%	2 922
Vote 10 - Roads Transport		3 853	3 378	4 136	661	2 099	4 136	(2 037)	-49,3%	4 136
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 339	3 277	3 518	406	3 422	3 518	(97)	-2,8%	3 518
Vote 14 - Roads Agency Function		165 473	177 380	234 983	15 623	181 505	234 983	(53 478)	-22,8%	234 983
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	416 194	428 166	503 443	41 944	427 207	503 443	(76 236)	-15,1%	503 443
Surplus/ (Deficit) for the year	2	(13 672)	(7 472)	(11 279)	1 146	(11 634)	(11 279)	(355)	3,2%	(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) - M12 June

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	98	1 050	2 329	(1 279)	-55%	2 329
Interest earned - external investments		12 091	8 500	8 500	2 544	7 949	8 500	(551)	-6%	8 500
Interest earned - outstanding debtors		3 710	2 970	2 970	285	3 015	2 970	44	1%	2 970
Dividends received		-	-	-			-	-		
Fines, penalties and forfeits		-	-	-			-	-		
Licences and permits		111	118	118	8	72	118	(46)	-39%	118
Agency services		184 673	195 834	256 896	35 035	198 558	256 896	(58 339)	-23%	256 896
Transfers and subsidies		34 252	187 375	201 583	2 814	187 905	201 583	(13 678)	-7%	201 583
Other revenue		164 071	22 067	19 710	2 307	17 016	19 710	(2 694)	-14%	19 710
Gains				-	-	8	-	8	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		402 522	420 694	492 107	43 090	415 573	492 107	(76 535)	-16%	492 107
Expenditure By Type										
Employee related costs		247 659	260 917	301 147	22 168	270 857	301 147	(30 289)	-10%	301 147
Remuneration of councillors		13 360	13 360	11 943	1 028	11 146	11 943	(797)	-7%	11 943
Debt impairment		1 841	1 500	1 500	-	542	1 500	(958)	-64%	1 500
Depreciation & asset impairment		4 987	4 852	4 852	-	3 813	4 852	(1 039)	-21%	4 852
Finance charges		70	70	70	-	-	70	(70)	-100%	70
Bulk purchases - electricity		-	-	-			-	-		
Inventory consumed		51 360	57 894	67 456	5 729	44 214	67 456	(23 243)	-34%	67 456
Contracted services		34 749	29 457	34 040	6 044	25 798	34 040	(8 242)	-24%	34 040
Transfers and subsidies		1 851	2 375	7 498	423	6 026	7 498	(1 472)	-20%	7 498
Other expenditure		60 318	57 740	74 867	6 520	64 809	74 867	(10 059)	-13%	74 867
Losses				69	33	-	69	(69)	-100%	69
Total Expenditure		416 194	428 166	503 443	41 944	427 205	503 443	(76 238)	-15%	503 443
Surplus/(Deficit)		(13 672)	(7 472)	(11 335)	1 146	(11 632)	(11 335)	(297)	0	(11 335)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					-	-	-	-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)				57			57	(57)	(0)	57
Surplus/(Deficit) after capital transfers & contributions		(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)			(11 279)
Tax ation								-		
Surplus/(Deficit) after taxation		(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)			(11 279)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)			(11 279)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(13 672)	(7 472)	(11 279)	1 146	(11 632)	(11 279)	-	-	(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 30 June 2022 amounts to R97,675. 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 June 2022 amounts to R2,543,905.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 30 June 2022 amounts to R284,882.

Licences and permits

The licences and permits for the month ended 30 June 2022 amounts to R7,919. 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 R35,034,558 was recorded for the month ended 30 June 2022. R1,308,478 relates to the agency fee, whilst the rest equals the expenditure recorded for the Roads function during the month of June 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. The municipality received the last payment to the amount of R2,750,000 for the Safety Plan Implementation (WOSA).

Other revenue / Sundry income

Other revenue reflects an amount of R2,307,176 for the month ended 30 June 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 June 2022 amounted to R23,204,766 against an adjusted budgeted amount R310,799,152 that represents 7% of the total budgeted amount and 55% of the monthly expenditure for June 2022.

Debt Impairment / Depreciation and asset impairment

The municipality recorded no depreciation for the month ended 30 June 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 R5,728,959 for the month ended 30 June 2022 against an adjusted budgeted amount of R68,015,881.

Contracted services

The contracted services for the month ended 30 June 2022 amounts to R6,044,349 against an adjusted budgeted amount of R34,955,326.

Transfers and subsidies

Transfers and subsidies for the month ended 30 June 2022 amounts to R422,779 against an adjusted budgeted amount of R7,416,374.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R6,519,760 for month ended 30 June 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) - M12 June

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	50	803	1606%	50
Vote 4 - Planning and Development		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	200	380	46	368	380	(13)	-3%	380
Vote 6 - Health		-	7 000	1 140	38	643	1 140	(497)	-44%	1 140
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		3 000	-	-	-	-	-	-		-
Vote 9 - Waste Management		-	60 000	3 905	852	3 398	3 905	(507)	-13%	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	936	5 262	5 476	(214)	-4%	5 476
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		355	30	54	10	21	54	(33)	-62%	54
Vote 2 - Budget and Treasury Office		86	30	55	20	39	55	(16)	-28%	55
Vote 3 - Corporate Services		2 461	5 130	5 190	3 049	3 743	5 190	(1 448)	-28%	5 190
Vote 4 - Planning and Development		179	90	5 692	26	65	5 692	(5 627)	-99%	5 692
Vote 5 - Public Safety		30	-	100	-	96	100	(4)	-4%	100
Vote 6 - Health		50	63	63	-	49	63	(14)	-22%	63
Vote 7 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 8 - Sport and Recreation		2 522	2 130	2 507	2 256	2 338	2 507	(169)	-7%	2 507
Vote 9 - Waste Management		-	-	-	-	-	-	-		-
Vote 10 - Roads Transport		1 400	-	120	14	99	120	(21)	-18%	120
Vote 11 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 12 - Water		-	-	-	-	-	-	-		-
Vote 13 - Environment Protection		-	-	20	-	16	20	(4)	-21%	20
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-		-
Vote 15 - Electricity		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	7 083	7 473	13 801	5 376	6 465	13 801	(7 336)	-53%	13 801
Total Capital Expenditure		14 096	76 173	19 277	6 312	11 726	19 277	(7 550)	-39%	19 277

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	29 852,53	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.
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.
71120006639	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	33 176,00	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	643 062,50	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.
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	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.
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	Kynsna 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	1 999 820,33	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.
72205230001	16	Power Tools	2205	80 000,00	73 787,55	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.
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	367 648,55	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.
74402100901	19	Landfill Site: PPE	4402	3 905 382,00	3 398 151,43	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	1 182 558,49	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nr	Project description	Cost centre	Adjusted budget R'000	YTD Expenditure R'	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
71307104149	21	Laptops (Small)	1307	53 926,00	53 925,70	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71307104150	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.to 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.to 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.to 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.to 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.to 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	884 458,26	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.
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.to 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	27 318,26	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.
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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.
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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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.to 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	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.
071409102401	53	7x Office Chairs	1409	21 000,00	16 487,52	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.
072205102351	54	Electrical Equipment and tools	2205	200 000,00	193 296,60	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.
072206102352	55	Electrical Equipment and tools	2206	100 000,00	56 036,67	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	56	Electrical Equipment and tools	2203	20 000,00	14 597,00	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.
071004104010	57	New Office Furniture: Speaker	1004	25 600,00	25 540,00	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.
071004104011	58	2-seater couch	1004	12 400,00	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.
071004104012	59	Bar Fridge	1004	2 500,00	0,00	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
071004104013	60	TV	1004	20 000,00	0,00	Order Issued to Supplier	Order issued to supplier	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

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	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.
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.to 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	2 350,00	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.
071307104182	64	Infrastructure: Backup Tape drive	1307	280 600,00	280 590,08	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.
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.to 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.to 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.to 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	8 086,00	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	69	Installation of Fire/Smoke Detector - Head Office	1316	464 873,00	375 973,91	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.
071309104150	70	1 x Laptop: Task	1309	15 000,00	0,00	Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
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.to 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	20 000,00	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.
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.to 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.to 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	75	Gun Safes	1308	10 000,00	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.
071602102302	76	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.to 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	77	RRAMS: Laptops	2801	17 000,00	13 675,66	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.
072801104003	78	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.to 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	79	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.to 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	80	Manage Engine Licences	1307	684 760,00	684 722,71	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.
071004102415	81	Shredder + Laminator: Speaker	1004	12 000,00	0,00	Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
Totals				19 276 739,00	11 726 031,05				

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 - M12 June

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	102 498	155 402
Call investment deposits				–	10 000	–
Consumer debtors				38 129	5 013	38 129
Other debtors		23 956	24 106	1 929	48 275	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	3 126	3 406
Total current assets		173 685	195 152	203 194	173 157	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	177 597	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	294 061	300 573
TOTAL ASSETS		488 001	529 570	503 768	467 219	503 768
LIABILITIES						
Current liabilities						
Bank overdraft				–		
Borrowing				536	536	536
Consumer deposits				–	542	
Trade and other payables		37 449	31 478	32 523	47 546	32 523
Provisions			34 270	43 994	29 651	43 994
Total current liabilities		37 449	65 748	77 053	78 275	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	216 444	224 651
NET ASSETS	2	305 700	268 316	279 116	250 774	279 116
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		286 727	201 063	218 603	190 261	218 603
Reserves		18 973	67 253	60 513	60 513	60 513
TOTAL COMMUNITY WEALTH/EQUITY	2	305 700	268 316	279 116	250 774	279 116

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	37 447	216 704	282 024	(65 320)	-23%	282 024
Transfers and Subsidies - Operational		179 813	187 375	194 802	2 814	187 905	194 802	(6 897)	-4%	194 802
Transfers and Subsidies - Capital		-	-	5 638			5 638	(5 638)	-100%	5 638
Interest		15 801	11 470	8 500	2 829	10 963	8 500	2 463	29%	8 500
Dividends				-				-		
Payments										
Suppliers and employees		(409 171)	(428 096)	(482 456)	(41 522)	(421 179)	(482 456)	(61 278)	13%	(482 456)
Finance charges		-	(70)	(70)	-	-	(70)	(70)	100%	(70)
Transfers and Grants		(1 965)	-	(7 416)	(423)	(6 026)	(7 416)	(1 390)	19%	(7 416)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 114)	(7 472)	1 021	1 146	(11 632)	1 021	12 653	1239%	1 021
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		-	-		1 997	1 997		1 997	#DIV/0!	-
Payments										
Capital assets		(6 923)	(76 173)	(19 277)	(6 312)	(11 726)	(19 277)	(7 550)	39%	(19 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		366	(76 173)	(19 277)	(4 315)	(9 729)	(19 277)	(9 547)	50%	(19 277)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing			60 000	3 905	-		3 905	(3 905)	-100%	3 905
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	60 000	3 905	-	-	3 905	3 905	100%	3 905
NET INCREASE/ (DECREASE) IN CASH HELD		(10 748)	(23 644)	(14 350)	(3 169)	(21 362)	(14 350)			(14 350)
Cash/cash equivalents at beginning:		169 768	188 287	169 752	133 859	133 859	169 752			3 905
Cash/cash equivalents at month/year end:		159 020	164 643	155 402		112 498	155 402			155 402

The municipal bank balance at 30 June 2022 totals R102 497 531 and the call account deposits amounted to R10 000 000. Total cash available at month-end is therefore R112 497 531.

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

REPORTING MONTH: 30 JUNE 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 31 May 2022	3 859 228,91	102 497 531,00
Other Cash & Cash Equivalents: Short term deposits	70 000 000,00	-
Other Cash & Cash Equivalents: Call accounts	60 000 000,00	10 000 000,00
Total Cash & Cash Equivalents:	133 859 228,91	112 497 531,00
LESS:	81 192 251,02	59 911 500,49
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	24 535 000,00
Performance Bonus	-	-
Grant received in advance	-	-
Trade Payables	2 517 776,36	-
YTD Unspent Capital budget	1 260 898,44	-
YTD Unspent Operational budget	4 573 159,73	-
Sub total	52 666 977,89	52 586 030,51
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
	61 629 197,42	61 548 250,04
LESS OTHER MATTERS:		
Capital Replacement Reserve	21 456 752,01	21 456 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
Sub Total	6 047 671,41	5 966 724,03
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	544 294,41	463 347,03
Total monthly commitments	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 - M12 June

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	285	271	271	250	245	238	1 611	6 015	9 185	8 359	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	606	189	214	1 619	367	38	1 403	29 594	34 031	33 022	
Total By Income Source	2000	890	460	485	1 869	613	276	3 014	35 620	43 227	41 391	-
2020/21 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	168	14	14	21	14	14	103	2 092	2 440	2 243	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	
Households	2400	2	2	-	-	-	-	-	-	3	-	
Other	2500	721	444	471	1 848	599	263	2 911	33 528	40 784	39 148	
Total By Customer Group	2600	890	460	485	1 869	613	276	3 014	35 620	43 227	41 391	-

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 - M12 June

Description R thousands	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	7 982	2 263	345	86	223	131	-	453	11 483	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	26	4	2	-	-	-	-	-	32	
Total By Customer Type	1000	8 008	2 267	347	86	223	131	-	453	11 515	

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 June 2022	Movements for the month		Balance as at 30 June 2022	Interest earned Month	Interest earned Year to date
		Investments matured	Investments made			
Garden Route District Municipality						
Standard Bank	30 000 000,00	-30 000 000,00	-	-	803 789,86	2 532 455,92
Investec Bank	-	-	-	-	-	-
ABSA	22 000 000,00	-22 000 000,00	-	-	682 918,36	1 140 490,97
Nedbank	18 000 000,00	-18 000 000,00	-	-	616 510,57	1 757 284,55
FNB	-	-	-	-	-	100 746,98
BANK DEPOSITS	70 000 000,00	-70 000 000,00	-	-	2 103 218,79	5 530 978,42

Reconciliation to C6:

Short term deposits	R 0
Call accounts	R 10 000 000
Call investment deposits:	R10 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 - M12 June

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	177 702	(5 492)	-3,1%	177 702
Local Government Equitable Share		157 370	167 653	167 653		166 661	167 653	(992)	-0,6%	167 653
Finance Management		1 000	1 000	1 000	–	1 000	1 000	–		1 000
Municipal Systems Improvement			4 500	4 500			4 500	(4 500)	-100,0%	4 500
EPWP Incentiv e		1 629	2 071	2 071	–	2 071	2 071	–		2 071
NT - Rural Roads Asset Management Sys tems		2 569	2 478	2 478	–	2 478	2 478	–		2 478
Fire Service Capacity Building Grant								–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	2 750	14 623	17 100	(2 477)	-14,5%	17 100
PT - Integrated Transport Plan		900	900	1 778			1 778	(1 778)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	–	5 000	5 629	(629)	-11,2%	5 629
PT - Fire Serv ice Capacity Building Grant		–	–	–			–	–		–
PT - Financial Management Capicity Building Grant		–	250	293	–	250	293	(43)	-14,6%	293
PT - WC Support Grant		280		–			–	–		–
PT - Disaster Management Grant		–		27			27	(27)	-100,0%	27
PT - WC Support Grant		379		–			–	–		–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	2 750	5 073	5 073	–		5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750	–	750	750	–		750
PT - Municipal Service Delivery and Capacity Building Grant				350	–	350	350	–		350
PT - Local Government Public Employment Support Grant				200	–	200	200	–		200
PT - Joint District and Metro Approach Grant				2 000	–	2 000	2 000	–		2 000
PT - Municipal Drought Relief Grant				100	–	100	100	–		100
PT - Contribution Towards Acceleration of Housing Delivery				900	–	900	900	–		900
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	165 427	186 175	194 802	2 750	186 833	194 802	(7 969)	-4,1%	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 - M12 June

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	988	4 581	177 702	(173 121)	-97,4%	177 702
Local Government Equitable Share		157 370	167 653	167 653		–	167 653	(167 653)	-100,0%	167 653
Finance Management		1 000	1 000	1 000	401	1 000	1 000	0	0,0%	1 000
Municipal Systems Improvement		–	4 500	4 500	–	–	4 500	(4 500)	-100,0%	4 500
EPWP Incentive		1 629	2 071	2 071	–	2 071	2 071	–		2 071
NT - Rural Roads Asset Management Systems		2 569	2 478	2 478	587	1 510	2 478	(968)	-39,1%	2 478
Fire Service Capacity Building Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		2 859	8 473	17 100	839	4 217	17 100	(8 584)	-50,2%	17 100
PT - Integrated Transport Plan		900	900	1 778	–		1 778	(1 778)	-100,0%	1 778
PT - Municipal Accreditation & Capacity Building Grant		–	5 000	5 629	548	3 287	5 629	(2 342)	-41,6%	5 629
PT - Financial Management Capacity Building Grant		–	–				–	–		–
PT - WC Support Grant		–	250	293	–		293	(293)	-100,0%	293
PT - WC Support Grant		280					–	–		–
PT - Disaster Management Grant		–		27	–	27	27	–		27
PT - WC Support Grant		379					–	–		–
PT - Safety Plan Implementation (WOSA)		1 300	2 323	5 073	290	902	5 073	(4 171)	-82,2%	5 073
PT - Services Seta A21 Bricklaying Apprenticeship				–	–	–	–	–		–
PT - Western Cape Financial Management Support Grant				750	750	750	750	–		750
PT - Municipal Service Delivery and Capacity Building Grant				350			350	(350)	-100,0%	350
PT - Local Government Public Employment Support Grant				200	57	65	200	(135)	-67,6%	200
PT - Joint District and Metro Approach Grant				2 000	–	2 000	2 000	–		2 000
PT - Municipal Drought Relief Grant				100	–	96	100	(4)	-4,2%	100
PT - Contribution Towards Acceleration of Housing Delivery				900			900	(900)	-100,0%	900
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total operating expenditure of Transfers and Grants:		165 427	186 175	194 802	1 826	8 798	194 802	(181 704)	-93,3%	194 802

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 - M12 June

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		11 298	11 298	11 866	623	9 057	11 866	(2 809)	-24%	11 866
Pension and UIF Contributions		242	242	9	32	169	9	160	1750%	9
Medical Aid Contributions		78	78	49	18	113	49	64	130%	49
Motor Vehicle Allowance		776	776	776	209	1 050	776	275	35%	776
Cellphone Allowance		515	—	19	83	447	19	428	2273%	19
Housing Allowances		451	451	451	62	310	451	(141)	-31%	451
Other benefits and allowances		—	515	—	—	—	—	—		—
Sub Total - Councillors	4	13 360	13 360	13 170	1 028	11 146	13 170	(2 023)	-15%	13 170
% increase	3		0,0%	-1,4%						-1,4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 390	4 587	5 778	380	6 127	5 778	349	6%	5 778
Pension and UIF Contributions		161	1 484	2	51	341	2	339	15942%	2
Medical Aid Contributions		105	113	57	14	126	57	69	121%	57
Overtime		—	—	—	—	—	—	—		—
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		804	840	498	63	649	498	151	30%	498
Cellphone Allowance		142	148	108	—	81	108	(27)	-25%	108
Housing Allowances		—	—	—	25	153	—	153	#DIV/0!	—
Other benefits and allowances		770	804	33	2	89	33	56	171%	33
Payments in lieu of leave		—	—	—	—	23	—	23	#DIV/0!	—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations		—	—	—	—	—	—	—		—
Sub Total - Senior Managers of Municipality	4	6 371	7 977	6 476	535	7 589	6 476	1 112	17%	6 476
% increase	4		25,2%	1,7%						1,7%
Other Municipal Staff	2									
Basic Salaries and Wages		150 980	160 610	191 938	14 943	169 545	191 938	(22 393)	-12%	191 938
Pension and UIF Contributions		24 725	24 941	28 851	2 282	27 429	28 851	(1 422)	-5%	28 851
Medical Aid Contributions		19 890	21 819	24 220	1 961	23 761	24 220	(459)	-2%	24 220
Overtime		4 080	5 011	5 618	299	5 004	5 618	(615)	-11%	5 618
Performance Bonus		—	—	—	—	—	—	—		—
Motor Vehicle Allowance		9 384	9 909	10 041	947	10 369	10 041	328	3%	10 041
Cellphone Allowance		122	137	154	13	129	154	(25)	-16%	154
Housing Allowances		2 463	2 531	2 874	201	2 934	2 874	60	2%	2 874
Other benefits and allowances		18 195	14 583	16 865	749	17 012	16 865	148	1%	16 865
Payments in lieu of leave		—	4 724	6 881	246	7 161	6 881	280	4%	6 881
Long service awards		—	90	—	—	—	—	—		—
Post-retirement benefit obligations		9 942	8 586	7 228	—	29	7 228	(7 199)	-100%	7 228
Sub Total - Other Municipal Staff	4	239 781	252 941	294 671	21 642	263 374	294 671	(31 297)	-11%	294 671
% increase	4		5,5%	22,9%						22,9%
Total Parent Municipality		259 512	274 277	314 317	23 205	282 109	314 317	(32 208)	-10%	314 317

Remuneration related expenditure for the month ended 30 June 2022 amounted to R23,204,766.

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: 13 July 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

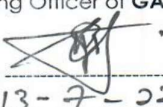
QUALITY CERTIFICATE

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 June 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 13-7-22