

DISTRICT COUNCIL  
MAYORAL COMMITTEE

27 JULY 2022  
26 JULY 2022

1. REPORT: SECTION 52 – RESPONSIBILITIES OF MAYOR / VERSLAG: ARTIKEL 52  
VERANTWOORDELIKHEDE VAN DIE BURGEMEESTER / INGXELO: U MHLATHI 52 -  
UXANDUVA LUKA SODOLOPHU

(6/18/7)

14 July 2022

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

2. PURPOSE OF THE REPORT

The report is tabled to Council in terms of Section 52(d) as required in terms of the Municipal Finance Management Act 56 of 2003.

3. DELEGATED AUTHORITY

Council

4. EXECUTIVE SUMMARY

According to the MFMA Section 52 the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

5. RECOMMENDATION

- 5.1.1 That Council notes the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2022.

## **AANBEVELING**

- 5.2.1 *Dat die Raad kennis neem van die kwartaalverslag rakende die implementering van die begroting en die finansiële posisie van die munisipaliteit vir die jaar tot datum en die kwartaal geëindig 30 Junie 2022.*

## **ISINDULULO**

- 5.3.1 Sesokuba iBhunga lithathele ingqalelo ingxelo ngokumiselwa kolwabiwo-mali kunye nemicimbi yezemali zomasipala zonyaka uzakuthi ga ngoku kunye nexesha eliphela ngomhla 30 kweyeSilimela 2022.

## **6. DISCUSSION / CONTENTS**

### **6.1 BACKGROUND**

Section 52 of the Municipal Finance Management Act 2003 (No.56) (MFMA) requires the Mayor to report to Council on the financial affairs of the municipality.

#### **Section 52 (d)**

**The mayor of a municipality –**

**Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality**

### **6.3 FINANCIAL IMPLICATIONS**

As contained in the attached report.

### **6.4 LEGAL IMPLICATIONS**

The following legislation applies:

- Municipal Finance Management Act, No 56 of 2003, section 52
- Municipal Budget and Reporting Regulations, 17 April 2009

### **6.5 STAFF IMPLICATION**

None

**6.6 PREVIOUS / RELEVANT COUNCIL RESOLUTIONS:**

There are no previous or relevant Council resolutions related to this matter.

**6.7 RISK IMPLICATIONS**

There are no foreseen risks

**ANNEXURE**

Section 52 Report



## SECTION 52

# QUARTERLY FINANCIAL MANAGEMENT REPORT – Q4 ended 30 JUNE 2022

**Garden Route District Municipality**  
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## Glossary

**Annual 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 revised its annual 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. Annual 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.

**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 new standard 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 Account

**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.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed 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 52: Quarterly budget statements

**Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations**

## **PART 1 – IN-YEAR REPORT**

### **SECTION 1 – MAYORAL FOREWORD**

Honourable Speaker, leaders of the opposition, honourable members of the Garden Route District Council on both sides of the house, the Municipal Manager and his Executive Management Team, staff members, members of the media, interest groups and the citizens of the Garden Route District, I would like to express a hearty warm welcome to you all.

Before we go to the figures of the 4<sup>th</sup> quarter of the 2021/22 financial year, herewith an overview of the 4<sup>th</sup> Quarter's events:

The Garden Route District Municipality (GRDM) has now positioned itself to be a provider of affordable housing. This is in addition to the support role that it plays to the seven local municipalities, namely, Bitou, Knysna, George, Mossel Bay, Hessequa, Oudtshoorn and Kannaland. The GRDM has developed a Human Settlements Strategy, which will guide the development.

Four staff members have, to date, been appointed at the GRDM Human Settlements Division, with funding from the Western Cape Department of Human Settlements (WC DoHS). The most recent appointments were that of a Town Planner who will assist with Spatial Planning, Town Planning Authorities and Project Feasibilities and an Administration Officer who will concentrate on the Demand Data Base and Subsidy Administration.

In the near future GRDM will make announcements about the Affordable housing opportunities:

1. Social Rental Housing – for households whose monthly income is between R1501 and R15 000
2. Student accommodation
3. Finance Linked Individual Projects (FLISP) – This is an ownership program targeting potential beneficiaries whose monthly income is between R3501 and R22 000
4. Inclusionary Housing – This is a new ownership concept that encourages partnerships between the GRDM and various private developers, employers, etc.

Milestones achieved during the 2021/22 Financial year

- Formulated an Integrated Human Settlements (IHS) Strategic Plan;
- Established an organisational structure for the newly established Human Settlements Division;
- Prepared a draft Municipal Accreditation Business Plan, which awaits final approval by both the Provincial and National Departments of Human Settlements;
- Worked with the seven B-municipalities to ensure a coordinated and structured approach in dealing with the District Development Model;
- Appointed a Social Housing partner, Own Haven, to develop Social Housing; and
- Appointed an external consultant team to assist with the formal production of a Human Settlements Sector Plan which will show the program for the various projects.

More significantly, the GRDM Human Settlement Department has begun to align its functions with the Garden Route's local municipalities in an attempt to meet the requirements of co-planning, co-budgeting and co-implementation.

These figures are presented in terms of Section 52 of the MFMA. The information is presented for the 4<sup>th</sup> Quarter ending 30 June 2022.

*Herewith an executive summary of the performance of the Council for the 4<sup>th</sup> Quarter ending 30 June 2022. The actual and budgeted figures reported, include the Roads Operational Budget.*

### **Revenue by source**

The total revenue received by source for the 4<sup>th</sup> quarter amounts to **R50,814,300**, against an adjusted budget of **R492,164,005**. This represents **10.3%** recording of revenue for the fourth quarter, most of the revenue were received in the previous quarters as per the

schedule payments of the conditional grants; 45% of the revenue received for the year to date related to Transfers and Subsidies revenue, and 48% of the revenue related to the Roads transfer revenue. The other revenue received derived from interest on investments, fire services revenue, health services revenue and resorts revenue.

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 source**

For the 4<sup>th</sup> quarter of the financial year the municipality recorded expenditure performance of **R110,863,979** against an adjusted budget of **R503,442,590**, representing **22%** of expenditure for the fourth quarter, this was in line with the expected performance of 25% per quarter.

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.

The salary related expenditure for the fourth quarter was **R63,770,177** to an adjusted budget of **R301 147 244** (which includes contributions to post retirement benefits), representing **21%** spending of the budget for the fourth quarter.

The councillor remuneration expenditure for the fourth quarter amounted to **R3,124,866** to an adjusted budget of **R11,942,751**, representing **26%** of the budget, which is in line with the expected performance of 25% per quarter.

Spending on contracted services was **R9,786,889** in the fourth quarter representing **28%** spending of an adjusted budget of **R34,955,326** for the quarter. This is in line with the expected performance of 27,9% per quarter.

The expenditure in respect of the roads function is integrated in the financial system and is reported as a department of the GRDM financial system from the 1<sup>st</sup> of July 2020.

Spending on other expenditure was **R15,566,305** in the fourth quarter representing **23%** spending of an adjusted budget of **R68,948,337** (including Roads Budget) for the quarter, this was in line with the expected performance of 25% per quarter.

### **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R19,276,740**. For the fourth quarter, capital expenditure was **R8,270,253**, representing **42%** of the budget. 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 27<sup>th</sup> 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 detailed capital expenditure performance on page 39.

## **SECTION 2 – RESOLUTIONS**

### **Municipal Financial Management Act, 56 of 2003 - SECTION 52: General responsibilities of the Mayor**

This is the resolution being presented to Council in the quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of section 52 of the Municipal Finance Management Act 56 of 2003.

### **RECOMMENDATION:**

That Council takes note of the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the quarter ending 30 June 2022.

## SECTION 3 – EXECUTIVE SUMMARY

### 3.1 Introduction

These figures are presented in terms of section 52(d) of the MFMA. The information is presented for the 4<sup>th</sup> quarter ending 30 June 2022.

### 3.2 Consolidated performance

#### 3.2.1 Against annual budget (adjusted)

***The actual and budgeted figures reported, includes the Roads function.***

#### **Revenue by source**

The total revenue received by source for the 4<sup>th</sup> quarter amounts to **R50,814,300**, against an adjusted budget of **R492,164,005**. This represents **10%** recording of revenue for the fourth quarter, most of the revenue were received in the previous quarters as per the schedule payments of the conditional grants; 45% of the revenue received for the year to date related to Transfers and Subsidies revenue, and 48% of the revenue related to the Roads transfer revenue. The other revenue received derived from interest on investments, fire services revenue, health services revenue, rental of facilities and resorts revenue.

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**

For the 4<sup>th</sup> quarter of the financial year the municipality recorded expenditure performance of **R110,863,979** against an adjusted budget of **R503,442,590**, representing **22%** of expenditure for the fourth quarter.

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### **Capital Expenditure**

The adjusted capital budget for the financial year amounts to **R19,276,740**. For the fourth quarter, capital expenditure was **R8,270,253**, representing **42,9%** of the budget. 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. The Landfill site of R60m have been reduced in the February adjustment budget, as per the estimated cash flows received from the engineer. The majority of the capital spending for the landfill site will be incurred during the next financial year 2022/2023, and the budget estimates will be adjusted according to the professional's forecast provided. Four Municipalities are participating namely George, Mossel Bay, Knysna and Bitou Municipality. Monthly the participating municipalities will repay GRDM for the usage of the regional landfill site and this revenue will be used to repay the loan obligation and the contractor operating the landfill site. A project steering committee has been established where technical, financial, legal, etc. issues are

discussed and progress is monitored where after the progress is reported to the catalytic project steering committee chaired by the municipal manager. A rehabilitation reserve will be established which must be cash funded to be able to pay for the rehabilitation once the landfill site has reached the end of its useful life.

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. Tender for the external loans closed in June whereafter the relevant SCM processes must be concluded and relevant processes as per Section 46 of the MFMA regarding external loans will be initiated.

### **3.3 Material variances from SDBIP**

Attached to this report as Annexure is the SDBIP report for the 4<sup>th</sup> quarter ending 30 June 2022.

Management of the SDBIP and achievement of actuals against KPI target are done via the Performance Management Section situated in the Office of the Municipal Manager.

### **3.4 Conclusion**

Detailed analysis of the municipal performance for the 4<sup>th</sup> quarter ending 30 June 2022 will be presented under the different sections of the report. More information regarding the municipal performance and explanations will be provided below.

## **SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES**

### **4.1 Monthly budget statement**

#### **4.1.1 Table C1: S71 Monthly Budget Statement Summary**

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	12 091	8 500	8 500	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
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402 522</b>	<b>420 694</b>	<b>492 107</b>	<b>43 090</b>	<b>415 573</b>	<b>492 107</b>	<b>(76 535)</b>	<b>-16%</b>	<b>492 107</b>
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
<b>Total Expenditure</b>	<b>416 194</b>	<b>428 166</b>	<b>503 443</b>	<b>41 944</b>	<b>427 205</b>	<b>503 443</b>	<b>(76 238)</b>	<b>-15%</b>	<b>503 443</b>
<b>Surplus/(Deficit)</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 335)</b>	<b>1 146</b>	<b>(11 632)</b>	<b>(11 335)</b>	<b>(297)</b>	<b>3%</b>	<b>(11 335)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	57	–	–	57	(57)	-100%	57
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 279)</b>	<b>1 146</b>	<b>(11 632)</b>	<b>(11 279)</b>	<b>(354)</b>	<b>3%</b>	<b>(11 279)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 279)</b>	<b>1 146</b>	<b>(11 632)</b>	<b>(11 279)</b>	<b>(354)</b>	<b>3%</b>	<b>(11 279)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 096</b>	<b>76 173</b>	<b>19 277</b>	<b>6 312</b>	<b>11 726</b>	<b>19 277</b>	<b>(7 550)</b>	<b>-39%</b>	<b>19 277</b>
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
<b>Total sources of capital funds</b>	<b>14 096</b>	<b>76 173</b>	<b>19 277</b>	<b>6 312</b>	<b>11 726</b>	<b>19 277</b>	<b>(7 550)</b>	<b>-39%</b>	<b>19 277</b>
<b>Financial position</b>									
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
<b>Cash flows</b>									
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
<b>Cash/cash equivalents at the month/year end</b>	<b>159 020</b>	<b>164 643</b>	<b>155 402</b>	<b>–</b>	<b>112 498</b>	<b>155 402</b>	<b>42 904</b>	<b>28%</b>	<b>155 402</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	890	460	485	1 869	613	276	3 014	35 620	43 227
<b>Creditors Age Analysis</b>									
Total Creditors	8 008	2 267	347	86	223	131	–	453	11 515

#### 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		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		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		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
<b>Economic and environmental services</b>		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
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	402 522	420 694	492 164	43 090	415 573	492 164	(76 591)	-16%	492 164
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		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
<b>Community and public safety</b>		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
<b>Economic and environmental services</b>		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
<b>Trading services</b>		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
<b>Other</b>		3 121	2 661	2 956	281	2 798	2 956	(158)	-5%	2 956
<b>Total Expenditure - Functional</b>	3	416 194	428 166	503 443	41 944	427 207	503 443	(76 236)	-15%	503 443
<b>Surplus/ (Deficit) for the year</b>		(13 672)	(7 472)	(11 279)	1 146	(11 634)	(11 279)	(355)	3%	(11 279)

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.

### **Operating Revenue:**

Table C2 reflects the financial performance per Standard Classification and shows that most of the municipal funds are received under the Executive and Council classification and the roads transport for the roads function performed on behalf of Province Government. This is because the municipality budget most of its income under the Governance and administration function of the Government Financial Statistics (GFS) classification.

The total revenue received by source for the 4<sup>th</sup> quarter amounts to **R50,814,300**, against an adjusted budget of **R492,164,005**. This represents **10%** recording of revenue for the fourth quarter, most of the revenue were received in the previous quarters as per the schedule payments of the conditional grants; 45% of the revenue received for the year to date related to Transfers and Subsidies revenue, and 48% of the revenue related to the Roads transfer revenue. The other revenue received derived from interest on investments, fire services revenue, health services revenue and resorts revenue.

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**

The total operating expenditure for the 4<sup>th</sup> quarter amounts to **R110,863,979** against an adjusted budget of **R503,442,590**, representing **22%** of expenditure for the fourth quarter.

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.

More details regarding the operational expenditures are included in the report below under expenditure by type.

In Table C3, Financial Performance is reported by municipal vote:

### 4.1.3 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) - Q4 Fourth Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>402 522</b>	<b>420 694</b>	<b>492 164</b>	<b>43 090</b>	<b>415 573</b>	<b>492 164</b>	<b>(76 591)</b>	<b>-15,6%</b>	<b>492 164</b>
<b>Expenditure by Vote</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>416 194</b>	<b>428 166</b>	<b>503 443</b>	<b>41 944</b>	<b>427 207</b>	<b>503 443</b>	<b>(76 236)</b>	<b>-15,1%</b>	<b>503 443</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(13 672)</b>	<b>(7 472)</b>	<b>(11 279)</b>	<b>1 146</b>	<b>(11 634)</b>	<b>(11 279)</b>	<b>(355)</b>	<b>3,2%</b>	<b>(11 279)</b>

Revenue and expenditure reflects the operating performance per municipal vote. This is in accordance with the Government Financial Statistics (GFS) classification of the National Treasury.

Most of the municipal income is budgeted under the Executive and Council function and roads agency function. Sport and Recreation (Resorts) is the other main municipal function where income budgeting is recorded.

Expenditure per municipal vote is distributed to ensure that the municipal expenditure reflects the functions where expenditure is allocated. This is done to ensure implementation of the Integrated Development Plan (IDP) and for Annual Reporting.

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

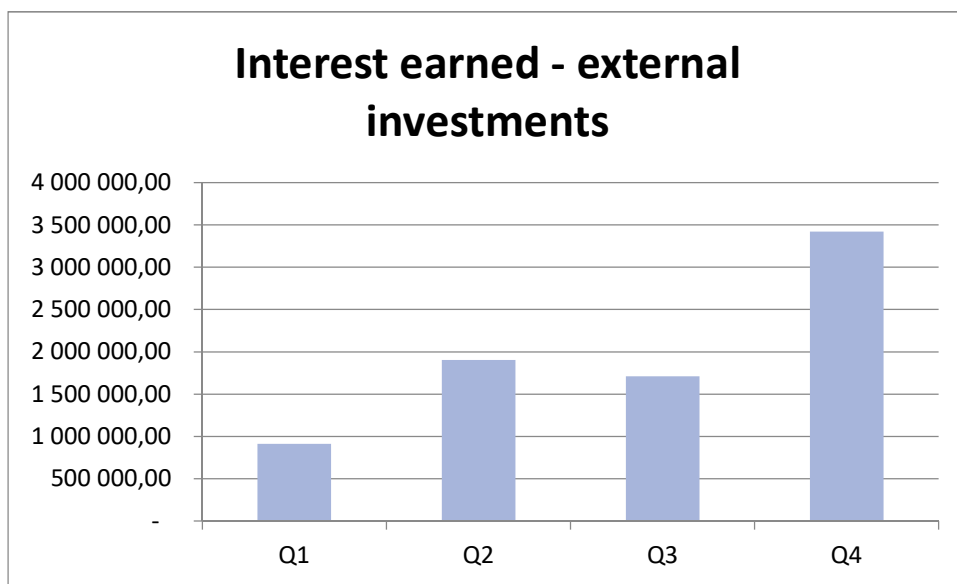
Description		Ref	2020/21	Budget Year 2021/22							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates								-			
Service charges - electricity 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 Corporatons, 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)
Taxation									-		
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:

#### **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 received for the fourth quarter ending 30 June 2022 amounted to R3,419,097, all short term investments matured before 30 June 2022.

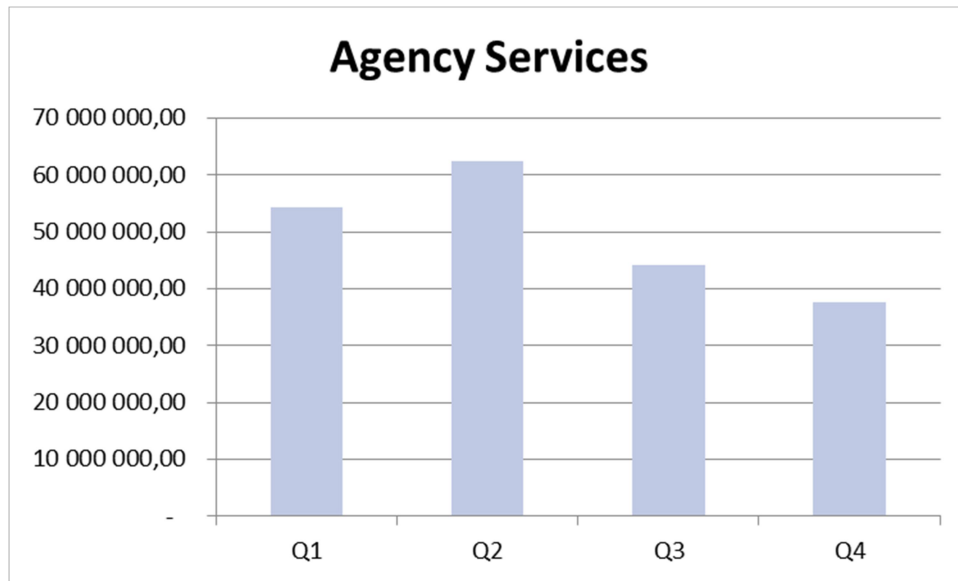


#### **Interest raised – Outstanding debtors**

Interest on outstanding debtors for the fourth quarter ending 30 June 2022 amounted to R828,364. The majority of the debtors are firefighting debtors.

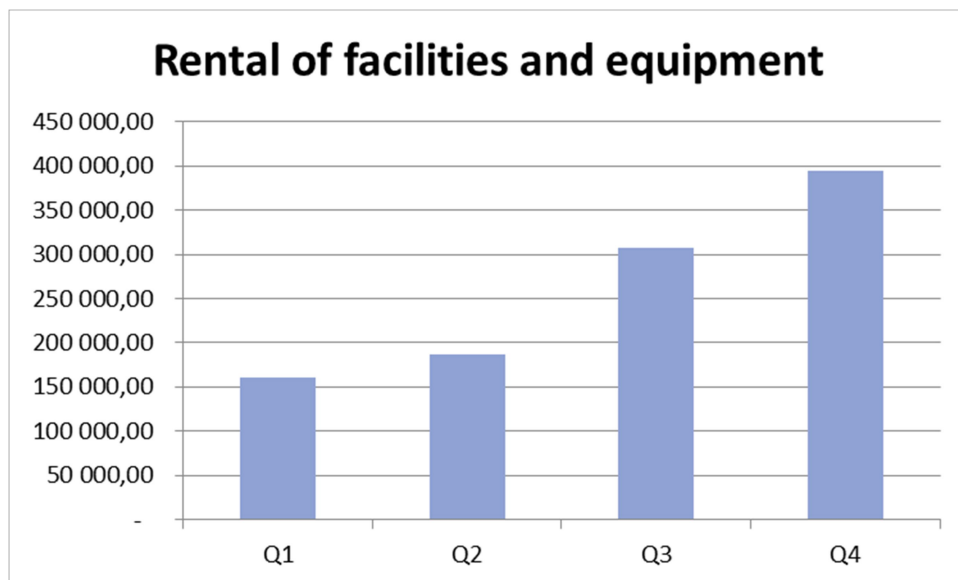
#### **Agency services**

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. An amount of R37,651,515 was recorded for the fourth quarter ending 30 June 2022, the amount includes the admin fee as well as the revenue recognised in relating to the actual expenditure.



Rental of facilities and equipment:

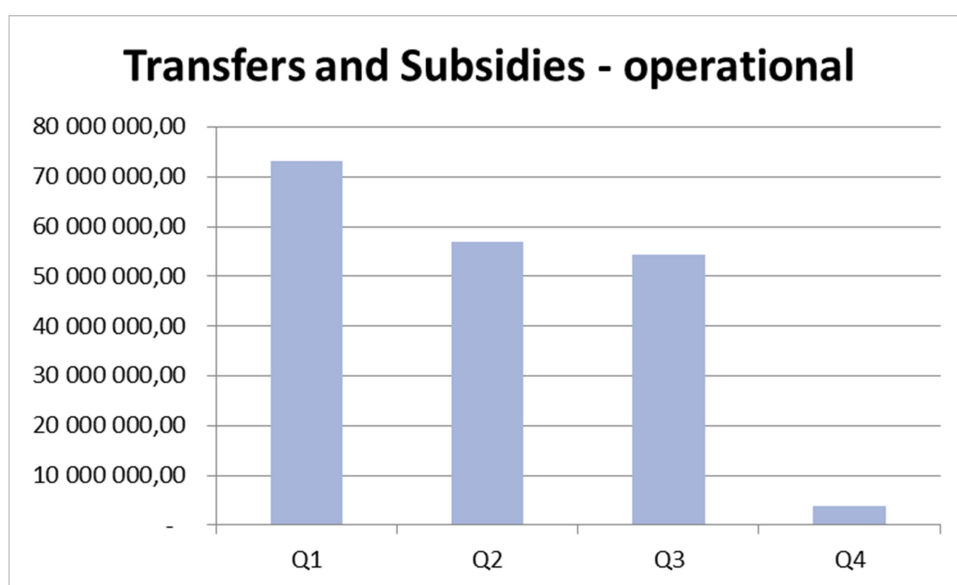
Rental of facilities and equipment for the fourth quarter ending 30 June 2022 amounted to R394,635.



Transfers recognised – operational

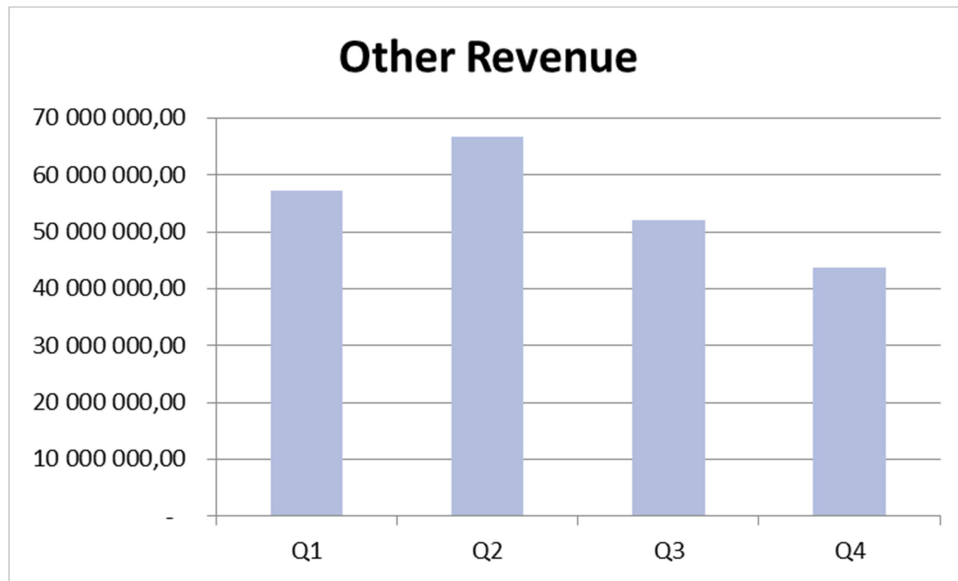
The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenues Act's respectively. The first instalment of R69,855,000 for the Equitable Share was received during July 2021. The municipality received its first instalment of R1,735,000 for the Rural 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 end September 2021 no

allocations 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 R108,125,37 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 R2,750,000 for Safety Plan Implementation during the 4<sup>th</sup> quarter.



#### Other revenue / Sundry income

Other revenue reflects an amount of R43,681,084 for the fourth quarter ending 30 June 2022.

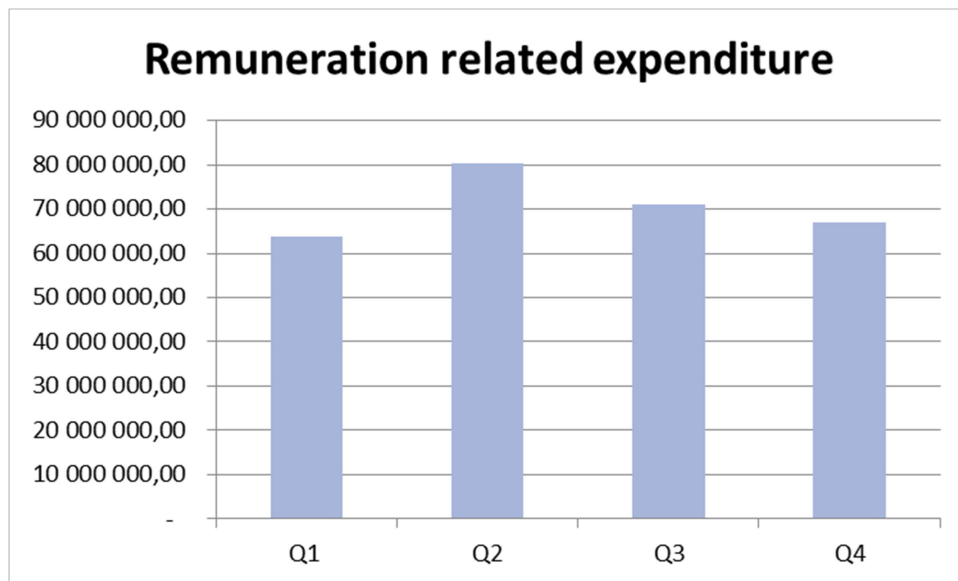


### **Expenditure by Type**

Expenditure by type reflects the operational budget per main type/category of expenditure:

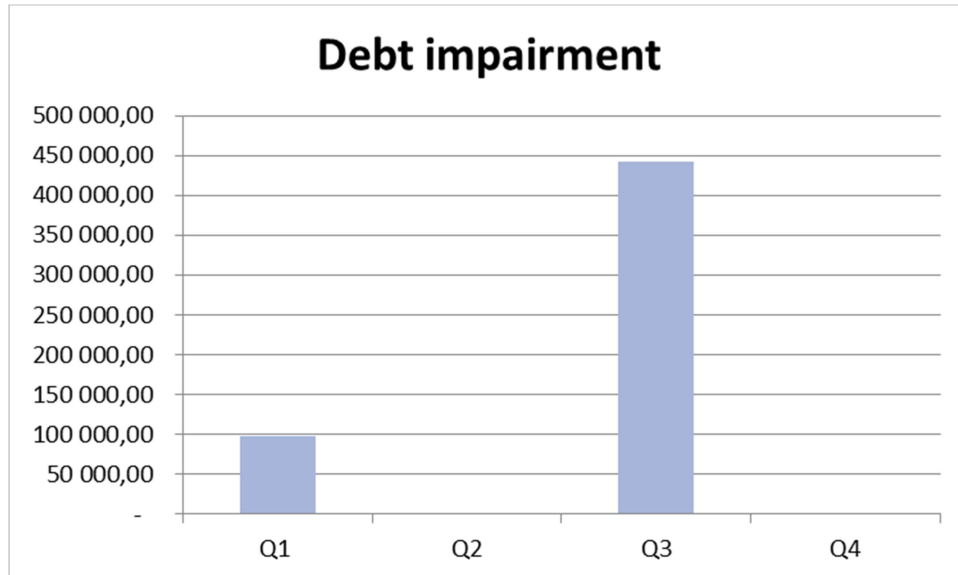
#### Employee Related cost / Remuneration of councillors

Remuneration related expenditure for the fourth quarter ending 30 June 2022 amounted to R66,895,043 of an adjusted budgeted amount of R313,090,152 that represents 21,4% of the budgeted amount.



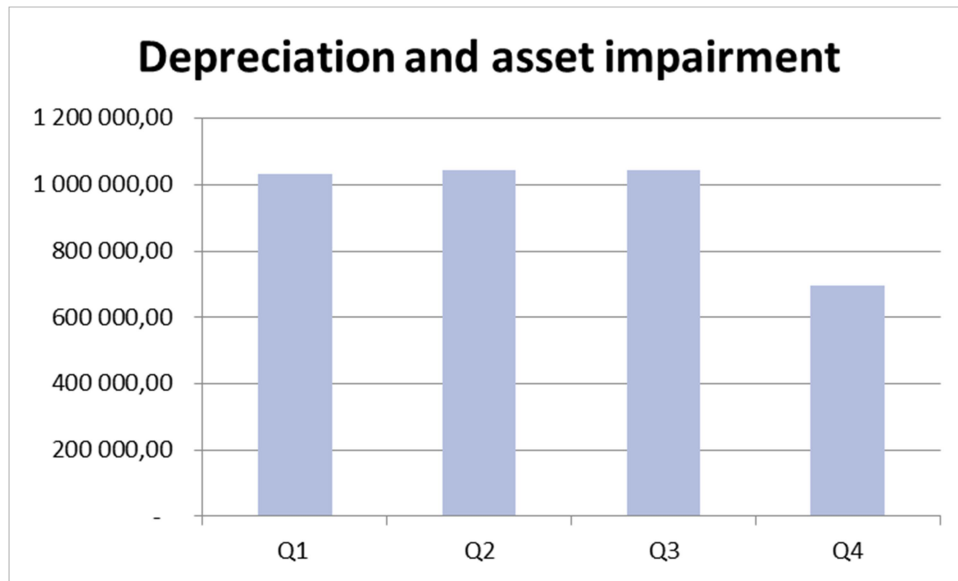
### Debt Impairment / Depreciation and asset impairment

The municipality did not recognise any debt impairment for the 4<sup>th</sup> quarter, depreciation of R695,238 was recognised for the 4<sup>th</sup> quarter ending 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 31 March 2022 after the budget has been finalized. (The previous asset management system provider (Market Demand) terminated its services under the mSCOA contract. Phoenix had to develop a new asset register at no additional cost to municipalities, as this was an mSCOA requirement when National Treasury awarded the transversal tender for financial systems.) Full implementation and sign-off will be done after Garden Route DM tested all the required functionalities of the new proposed asset register extensively to ensure it meets the requirements of mSCOA and GRAP and fully integrates seamlessly and correctly with the financial system before it can be implemented.



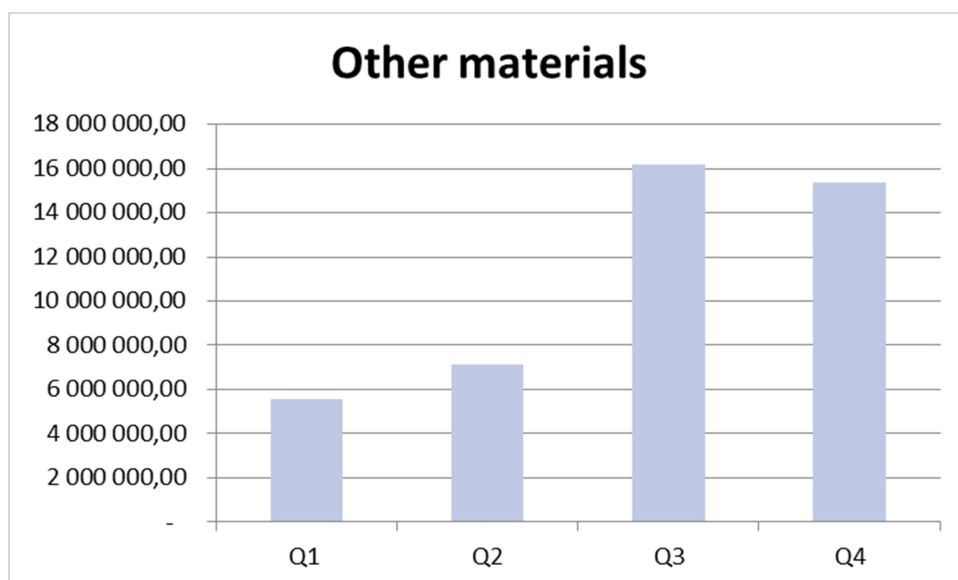


#### Finance charges

The municipality have no outstanding loans but it is envisioned that a loan will be taken out for the financing of the regional landfill site to be constructed.

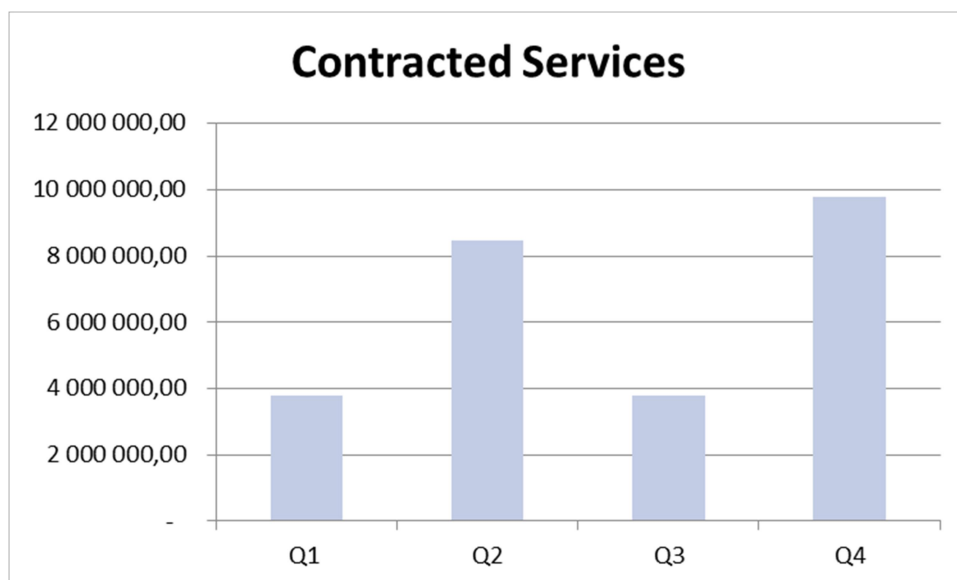
#### Other materials

Other materials consist of all inventories consumed purchases for materials and supplies and amounts to R15,350,215 for the 4<sup>th</sup> quarter ended 30 June 2022 against an adjusted budgeted amount of R68,015,881.



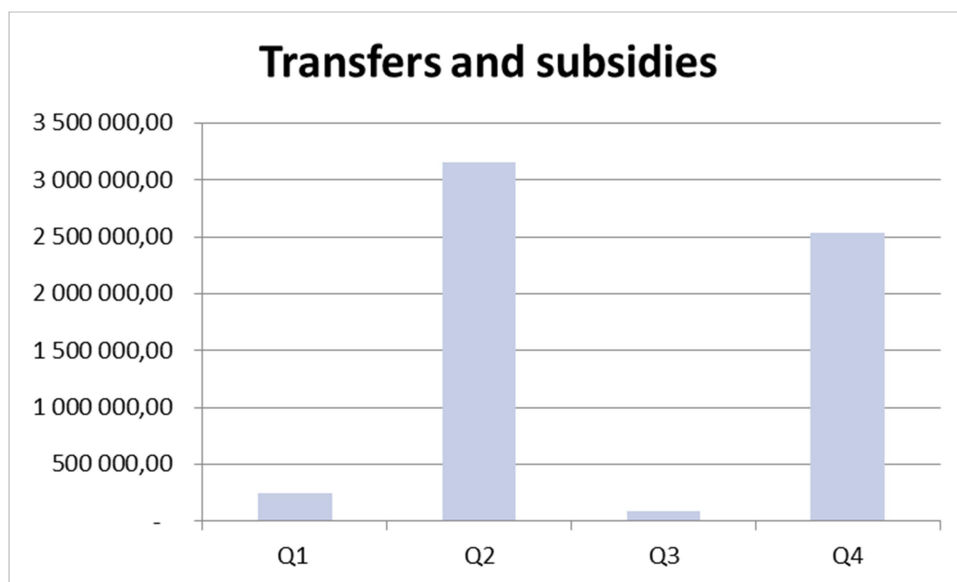
### Contracted services

Contracted services amounted to R9,786,889 for the 4<sup>th</sup> quarter ending 30 June 2022.



### Transfers and subsidies

The transfers and subsidies expenditure for the fourth quarter ended 30 June 2022 amounts to R2,535,289.

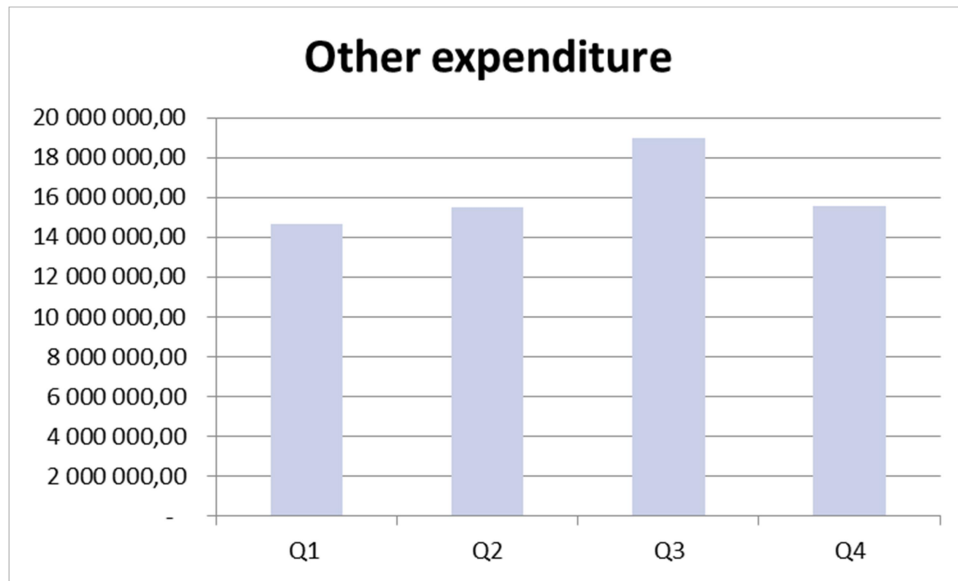


### Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R15,566,305 for the fourth quarter ended 30 June 2022.

The other expenditure consists of the following:

- Operating costs and Operating Projects (own funds)



#### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Variances explained in Supporting Table C5

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>7 013</b>	<b>68 700</b>	<b>5 476</b>	<b>936</b>	<b>5 262</b>	<b>5 476</b>	<b>(214)</b>	<b>-4%</b>	<b>5 476</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>7 083</b>	<b>7 473</b>	<b>13 801</b>	<b>5 376</b>	<b>6 465</b>	<b>13 801</b>	<b>(7 336)</b>	<b>-53%</b>	<b>13 801</b>
<b>Total Capital Expenditure</b>		<b>14 096</b>	<b>76 173</b>	<b>19 277</b>	<b>6 312</b>	<b>11 726</b>	<b>19 277</b>	<b>(7 550)</b>	<b>-39%</b>	<b>19 277</b>

The adjusted capital budget for the financial year amounts to **R19,276,740**. For the fourth quarter, capital expenditure was **R8,270,253**, representing **46%** of the budget.

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. The Landfill site of R60m have

been reduced in the February adjustment budget, as per the estimated cash flows received from the engineer. The majority of the capital spending for the landfill site will be incurred during the next financial year 2022/2023, and the budget estimates will be adjusted according to the professional's forecast provided. Four Municipalities are participating namely George, Mossel Bay, Knysna and Bitou Municipality. Monthly the participating municipalities will repay GRDM for the usage of the regional landfill site and this revenue will be used to repay the loan obligation and the contractor operating the landfill site. A project steering committee has been established where technical, financial, legal, etc. issues are discussed and progress is monitored where after the progress is reported to the catalytic project steering committee chaired by the municipal manager. A rehabilitation reserve will be established which must be cash funded to be able to pay for the rehabilitation once the landfill site has reached the end of its useful life.

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. Tender for the external loans closed in June whereafter the relevant SCM processes must be concluded and relevant processes as per Section 46 of the MFMA regarding external loans will be initiated.

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
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
<b>Total current assets</b>		<b>173 685</b>	<b>195 152</b>	<b>203 194</b>	<b>173 157</b>	<b>203 194</b>
<b>Non current assets</b>						
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				–		
<b>Total non current assets</b>		<b>314 316</b>	<b>334 418</b>	<b>300 573</b>	<b>294 061</b>	<b>300 573</b>
<b>TOTAL ASSETS</b>		<b>488 001</b>	<b>529 570</b>	<b>503 768</b>	<b>467 219</b>	<b>503 768</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		<b>37 449</b>	<b>65 748</b>	<b>77 053</b>	<b>78 275</b>	<b>77 053</b>
<b>Non current liabilities</b>						
Borrowing		28	60 000	3 978	73	3 978
Provisions		144 823	135 506	143 621	138 097	143 621
<b>Total non current liabilities</b>		<b>144 852</b>	<b>195 506</b>	<b>147 599</b>	<b>138 170</b>	<b>147 599</b>
<b>TOTAL LIABILITIES</b>		<b>182 301</b>	<b>261 254</b>	<b>224 651</b>	<b>216 444</b>	<b>224 651</b>
<b>NET ASSETS</b>	<b>2</b>	<b>305 700</b>	<b>268 316</b>	<b>279 116</b>	<b>250 774</b>	<b>279 116</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 727	201 063	218 603	190 261	218 603
Reserves		18 973	67 253	60 513	60 513	60 513
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>305 700</b>	<b>268 316</b>	<b>279 116</b>	<b>250 774</b>	<b>279 116</b>

The financial position of Council is recorded at the end of the fourth quarter ending 30 June 2022.

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
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				–				–		
<b>Payments</b>										
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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 114)</b>	<b>(7 472)</b>	<b>1 021</b>	<b>1 146</b>	<b>(11 632)</b>	<b>1 021</b>	<b>12 653</b>	<b>1239%</b>	<b>1 021</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 652	–					–		–
Decrease (increase) in non-current receivables		3 636	–					–		
Decrease (increase) in non-current investments		–	–		1 997	1 997		1 997	#DIV/0!	–
<b>Payments</b>										
Capital assets		(6 923)	(76 173)	(19 277)	(6 312)	(11 726)	(19 277)	(7 550)	39%	(19 277)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>366</b>	<b>(76 173)</b>	<b>(19 277)</b>	<b>(4 315)</b>	<b>(9 729)</b>	<b>(19 277)</b>	<b>(9 547)</b>	<b>50%</b>	<b>(19 277)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing			60 000	3 905	–		3 905	(3 905)	-100%	3 905
Increase (decrease) in consumer deposits								–		
<b>Payments</b>										
Repayment of borrowing								–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>60 000</b>	<b>3 905</b>	<b>–</b>	<b>–</b>	<b>3 905</b>	<b>3 905</b>	<b>100%</b>	<b>3 905</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 748)</b>	<b>(23 644)</b>	<b>(14 350)</b>	<b>(3 169)</b>	<b>(21 362)</b>	<b>(14 350)</b>			<b>(14 350)</b>
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 call account deposits amounted to R10 000 000. Total cash and cash equivalents available at 30 June 2022 is R112 497 531.

More detailed information regarding the cash position is tabled below that is giving a breakdown of the commitments against the cash of council:

<b>REPORTING MONTH: 30 JUNE 2022</b>		
<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>ITEM</b>	<b>Previous Month R'000</b>	<b>Current Month R'000</b>
Bank balance as at 31 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
<b>Total Cash &amp; Cash Equivalents:</b>	<b>133 859 228,91</b>	<b>112 497 531,00</b>
<b>LESS:</b>	<b>81 192 251,02</b>	<b>59 911 500,49</b>
Unspent Conditional Grants	5 319 072,08	5 319 072,08
Provision for staff leave	23 281 235,68	23 281 235,68
Provision for bonus	6 776 192,73	6 776 192,73
Post Retirement Benefits	37 463 916,00	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	-
<b>Sub total</b>	<b>52 666 977,89</b>	<b>52 586 030,51</b>
<b>PLUS:</b>	<b>8 962 219,53</b>	<b>8 962 219,53</b>
VAT Receivable	1 937 602,53	1 937 602,53
Receivable Exchange	7 024 617,00	7 024 617,00
	<b>61 629 197,42</b>	<b>61 548 250,04</b>
<b>LESS OTHER MATTERS:</b>		
Capital Replacement Reserve	21 456 752,01	21 456 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
<b>Sub Total</b>	<b>6 047 671,41</b>	<b>5 966 724,03</b>
<b>LESS: CONTINGENT LIABILITIES</b>	<b>5 503 377,00</b>	<b>5 503 377,00</b>
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	353 441,00	353 441,00
Erf 99, Glentana	197 936,00	197 936,00
Labour disputes	452 000,00	452 000,00
<b>Recalculated available cash balance</b>	<b>544 294,41</b>	<b>463 347,03</b>
<b>Total monthly commitments</b>	<b>19 943 653,36</b>	<b>-</b>



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS' ANALYSIS

#### Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description		Budget Year 2021/22											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Ex change Transactions - Water	1200									-	-		
Trade and Other Receivables from Ex change Transactions - Electricity	1300									-	-		
Receivables from Non-ex change Transactions - Property Rates	1400									-	-		
Receivables from Ex change Transactions - Waste Water Management	1500									-	-		
Receivables from Ex change Transactions - Waste Management	1600									-	-		
Receivables from Ex change 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.

The debtor section initiated debt collection processes and will report quarterly to the financial services committee on the debt collection process.

## SECTION 6 – CREDITORS' ANALYSIS

### Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Budget Year 2021/22												Prior year
Description	NT	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total		
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		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 main reason for long outstanding creditors are due to disputes that are addressed between suppliers and the municipality.

## SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

### 7.1 Investment monitoring information

The municipality invest excess funds in short-term investment period in order to maximise the interest received and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

Departments provide cash flow projections on spending to the finance department, which enables the finance department to accurately perform cash flow projections.

This should be 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			
<b>Garden Route District Municipality</b>						
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
<b>BANK DEPOSITS</b>	<b>70 000 000,00</b>	<b>-70 000 000,00</b>	<b>-</b>	<b>-</b>	<b>2 103 218,79</b>	<b>5 530 978,42</b>

Reconciliation to C6:

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

## SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

### 8.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		162 568	177 702	177 702	–	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 Systems		2 569	2 478	2 478	–	2 478	2 478	–		2 478
Fire Service Capacity Building Grant	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		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 Service Capacity Building Grant		–	–	–			–	–		–
PT - Financial Management Capacity 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
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
<b>Total Operating Transfers and Grants</b>	5	165 427	186 175	194 802	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.

## 8.2 Supporting Table C7

DC4 Garden Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		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]								–		
<b>Provincial Government:</b>		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
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
<b>Total operating expenditure of Transfers and Grants:</b>		165 427	186 175	194 802	1 826	8 798	194 802	(181 704)	-93,3%	194 802

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act that stipulates reporting on all grant performance should be done from the receiving officer. RSC Equitable Share is an unconditional grant hence the day-to-day running of the business are dependent on it.

## SECTION 9 – 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 - Q4 Fourth Quarter

Borgerdome - Supporting Table 006 monthly Budget statement - Councillors and Staff Benefits - Q1 2021 quarter										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		11 298	11 298	11 866	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	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		<b>13 360</b>	<b>13 360</b>	<b>13 170</b>	<b>1 028</b>	<b>11 146</b>	<b>13 170</b>	<b>(2 023)</b>	<b>-15%</b>	<b>13 170</b>
<b>% increase</b>	4		<b>0,0%</b>	<b>-1,4%</b>						<b>-1,4%</b>
<b>Senior Managers of the Municipality</b>										
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		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 371</b>	<b>7 977</b>	<b>6 476</b>	<b>535</b>	<b>7 589</b>	<b>6 476</b>	<b>1 112</b>	<b>17%</b>	<b>6 476</b>
<b>% increase</b>	4		<b>25,2%</b>	<b>1,7%</b>						<b>1,7%</b>
<b>Other Municipal Staff</b>										
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
<b>Sub Total - Other Municipal Staff</b>		<b>239 781</b>	<b>252 941</b>	<b>294 671</b>	<b>21 642</b>	<b>263 374</b>	<b>294 671</b>	<b>(31 297)</b>	<b>-11%</b>	<b>294 671</b>
<b>% increase</b>	4		<b>5,5%</b>	<b>22,9%</b>						<b>22,9%</b>
<b>Total Parent Municipality</b>		<b>259 512</b>	<b>274 277</b>	<b>314 317</b>	<b>23 205</b>	<b>282 109</b>	<b>314 317</b>	<b>(32 208)</b>	<b>-10%</b>	<b>314 317</b>

Remuneration related expenditure for the fourth quarter ending 30 June 2022 amounted to **R66,895,043** of an adjusted budgeted amount of **R313 090 152** that represents **21,4%** of the budgeted amount.

**SECTION 10 – MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The measurement of performance of the Municipality in terms of the implementation of the Service Delivery and Budget Implementation plan are reported in the indicated section below.

**SECTION 11 – CAPITAL PROGRAMME PERFORMANCE**

The table below provides information on capital budget spending:

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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated 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 tabulated to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
71806240001	14	Krysta EHP insurance claims	1806	3 800,00		Not Started Yet	Not Started Yet	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.to the progress on their projects. This report will be tabulated 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 tabulated 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 tabulated 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 tabulated to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
72205230001	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 tabulated 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 tabulated 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 tabulated to the Management committee and the Finance portfolio committee to ensure accountability is enforced.



SCOA config	No	Project description	Cost centre	Adjusted budget R'000	YTD Expenditure R'	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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-IR)	1207	33 852.00	33 852.00	Completed	Completed	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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	Rf 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.e. to 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.e. to 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	16 487,52	In Process	In Process	No expected challenges anticipated	Monthly all project managers will report to the BTO progress i.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to 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.e. to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.

SCOA config	Nº	Project description	Cost centre	Adjusted budget R'000	YTD Expenditure R'	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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 cell phone 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to 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.e to the progress on their projects. This report will be tabled to the Management committee and the Finance portfolio committee to ensure accountability is enforced.
<b>Totals</b>				<b>19 276 739,00</b>	<b>11 726 031,05</b>				

Commitments against capital for the month June 2022				
71120006639	5	Office Furniture & Equipment: Man Planning&Dev	1401	16 903,99
071207230010	30	ICT Infrastructure: 8 Port Switches	1207	167 868,01
073602102301	51	RH Sensor	3602	2 375,87
072206102352	55	Electrical Equipment and tools	2206	18 476,87
071207230008	39	ICT Infrastructure: 48 Port Switches	1207	130 999,66
071207230009	40	ICT Infrastructure: 24 Port Switches	1207	105 345,79
071801310001	9	Firestation: Mosselbay	1801	67 006,25
071801240001	8	Office of the executive manager Community: office equipment	1801	3 375,00
071004104011	58	2-seater couch	1004	12 357,33
071004104012	59	Bar Fridge	1004	5 280,00
071004104013	60	TV	1004	6 568,20
071311102463	68	Sound Equipment: Shotgun microphone, blimp, headphones	1311	1 499,00
071308102801	76	Gun Safes	1308	6 339,13
072801104004	80	RRAMS: Dashcam	2801	9 564,35
		<b>Total Commitments</b>		<b>553 959,45</b>

Refer to Section 2.3 of the report for a detailed explanation regarding the regional landfill site.

**SECTION 12 – OPERATIONAL PROJECTS PERFORMANCE**




Refer to table below for the actual expenditure against the budgeted amounts for the largest operational projects budgeted for in the 2021/22 financial year:



		Year to date actual at the end of the 4th Quarter	
Project code & name	FULL YEAR TOTAL BUDGET	2021/22	% Spent
MM024 Grant in Aid	83 664,00	82 528,09	99%
MM025 Donations and Sponsor of Sport Equipment	405 000,00	401 864,80	99%
MM023 Women in Business	20 000,00	20 000,00	100%
MM020 Christmas Hampers	171 336,00	171 336,00	100%
MM005 Barnowl Risk System	761 200,00	663 370,40	87%
COR03 Annual Disposal Project	88 626,00	71 060,14	80%
COR44 COVID 19	139 800,00	72 570,70	52%
MM011 Municipal Newsletters	45 000,00	23 655,65	53%
COR11 External Bursaries	205 000,00	199 144,73	97%
COR13 Training	1 427 210,00	1 053 668,47	74%
COR12 MMC	765 000,00	665 217,39	87%
COR30 Servicing of all fire equipment (OHS)	80 000,00	39 840,00	50%
COR33 Medical Examination	62 648,00	53 534,99	85%
COR23 Mental/ Mens Health Awareness	52 106,00	24 798,17	48%
PED01 SCEP	120 000,00	104 347,83	87%
PED03 Film Office	200 000,00	200 000,00	100%
PED04 Investment Prospectus	285 000,00	280 000,00	98%
PED05 SME Support Programme	598 635,00	574 393,31	96%
PED43 Maintenance of office buildings	350 000,00	353 230,88	101%
PED45 Maintenance of office buildings	60 000,00	32 268,55	54%
PED44 Maintenance of office buildings	270 000,00	261 175,51	97%
PED42 Maintenance of office buildings	680 000,00	532 558,36	78%
PED29 IDP Rep Forum	165 560,00	142 268,01	86%
PED17 Cater Care Project	450 000,00	382 780,86	85%
PED09 WTM	250 000,00	250 000,00	100%
PED13 Tourism Marketing	432 000,00	421 963,24	98%
MM007 Organisational Performance Management	500 000,00	454 420,94	91%
PED62 EPWP Grant	3 325 918,00	5 159 735,29	155%
PED70 EPWP Project	134 880,00	386 294,94	286%
COM25 Fire Fighting Services: Service/Scheduled Maintenance	100 000,00	93 934,82	94%
COM26 Fire Fighting Services: Repairs - Unplanned	304 000,00	263 599,40	87%
COM27 Fire Fighting Services: Pumps and Plant - Service	75 000,00	68 799,10	92%
COM28 Fire Fighting Services: Tyre Replacement (New)	98 500,00	94 150,23	96%
COM10 Maintenance of radio equipment	407 018,00	325 631,88	80%
COM04 Social assistance	10 000,00	9 569,09	96%
COM37 COVID-19 Project	53 208,00	13 472,16	25%
COM02 Incentives and awareness	12 800,00	6 172,56	48%
COM09 Purchase of samples and analysing	1 400 000,00	1 190 113,77	85%
PED57 Maintenance at Swartvlei	83 400,00	58 884,44	71%
PED55 Maintenance at Swartvlei	42 600,00	18 293,18	43%

PED54 Maintenance at Swartvlei	75 000,00	30 504,20	41%
PED59 Maintenance at Victoria Bay	10 073,00	7 828,49	78%
PED58 Maintenance at Victoria Bay	19 870,00	19 662,88	99%
PED61 Maintenance at Victoria Bay	47 852,00	15 406,70	32%
PED60 Maintenance at Victoria Bay	17 478,00	10 585,93	61%
PED49 Maintenance at Calitzdorp Spa	85 000,00	82 037,16	97%
PED48 Maintenance at Calitzdorp Spa	25 000,00	19 007,79	76%
PED47 Maintenance at Calitzdorp Spa	132 826,00	111 027,45	84%
PED46 Maintenance at Calitzdorp Spa	92 622,00	93 612,04	101%
PED51 Maintenance at De Hoek Resort	70 000,00	68 145,41	97%
PED53 Maintenance at De Hoek Resort	70 000,00	45 707,64	65%
PED52 Maintenance at De Hoek Resort	12 802,00	2 387,49	19%
PED50 Maintenance at De Hoek Resort	311 879,00	205 642,04	66%
COM34 Waste minimization strategy	600 000,00	150 000,00	25%
COM32 Awareness Campaign: Home Composting Pilot Project	30 000,00	-	0%
COM01 Blue Flag Beach application and operational costs	26 000,00	22 608,70	87%
COM07 GREF database maintenance and development	100 000,00	100 000,00	100%
COM15 Air Quality sampling	45 000,00	42 251,40	94%
COM12 Awareness raising: GRDM clean fires	58 000,00	27 999,95	48%
<b>Totals:</b>	<b>16 544 511,00</b>	<b>16 275 063,15</b>	<b>98,37%</b>

## SECTION 13 – SECTION 11 WITHDRAWALS

 <b>PROVINCIAL TREASURY</b> <b>Withdrawals from Municipal Bank Accounts</b> <b>In accordance with Section 11, Sub-section 1 (b) to (j)</b> 			
<b>NAME OF MUNICIPALITY:</b>	GARDEN ROUTE DISTRICT MUNICIPALITY		
<b>MUNICIPAL DEMARCATION CODE:</b>	DC4		
<b>QUARTER ENDED:</b>	30-Jun-22		
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -	<b>Amount</b>	<b>Reason for withdrawal</b>	
	(b) to defray expenditure authorised in terms of section 26(4);	none	
	(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	none	
	(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	none	
	(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	none	
	(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	none	
	(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	none	
	(f) to refund money incorrectly paid into a bank account;	none	
	(g) to refund guarantees, sureties and <i>security</i> deposits;	none	
	(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 0,00	Investments made for the 4th Quarter
	(i) to defray increased expenditure in terms of section 31; or		
	(j) for such other purposes as may be <i>prescribed</i> .	R 110 857 944,00	Quarter 4 expenditure
	(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b> M Stratu	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b> Municipal Manager		
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b> 		
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>	
448 031 320		geraldine@grdm.gov.za	
<b>The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</b>			



## SECTION 14 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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](mailto:info@gardenroute.gov.za)  
[www.gardenroute.gov.za](http://www.gardenroute.gov.za)

## OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Jan-Willem De Jager  
Reference: 6/1/1 – 20/21  
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, MG 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 quarter 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



**PERFORMANCE MANAGEMENT**

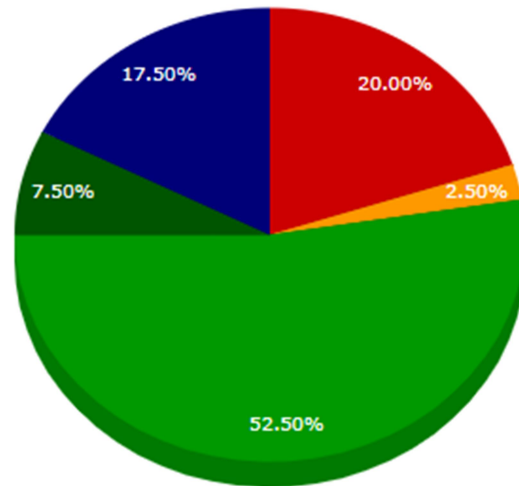
**Quarter 4**

**April -June 2022**

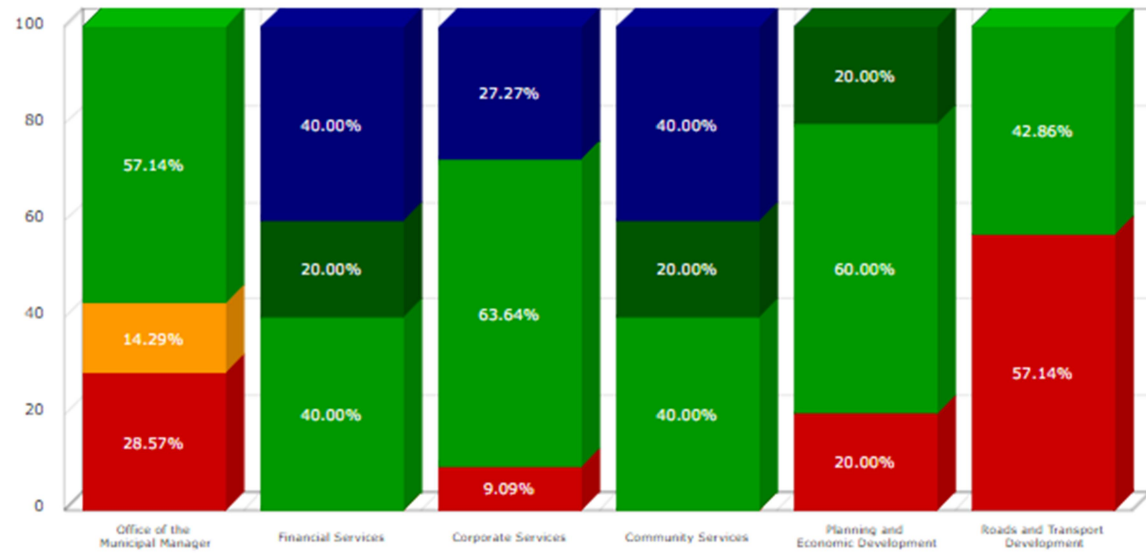
## Top Layer KPI Report






Report drawn on 21 July 2022 at 21:23  
for the months of Quarter ending June 2022 to Quarter ending June 2022.

Garden Route District Municipality



Responsible Directorate



	Garden Route District Municipality	Responsible Directorate						
		Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Planning and Economic Development	Roads and Transport Development	[Unspecified]
 <b>Not Met</b>	<b>8 (20.00%)</b>	2 (28.57%)	-	1 (9.09%)	-	1 (20.00%)	4 (57.14%)	-
 <b>Almost Met</b>	<b>1 (2.50%)</b>	1 (14.29%)	-	-	-	-	-	-
 <b>Met</b>	<b>21 (52.50%)</b>	4 (57.14%)	2 (40.00%)	7 (63.64%)	2 (40.00%)	3 (60.00%)	3 (42.86%)	-
 <b>Well Met</b>	<b>3 (7.50%)</b>	-	1 (20.00%)	-	1 (20.00%)	1 (20.00%)	-	-
 <b>Extremely Well Met</b>	<b>7 (17.50%)</b>	-	2 (40.00%)	3 (27.27%)	2 (40.00%)	-	-	-
<b>Total:</b>	<b>40*</b>	<b>7</b>	<b>5</b>	<b>11</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>-</b>
	<b>100%</b>	<b>17.50%</b>	<b>12.50%</b>	<b>27.50%</b>	<b>12.50%</b>	<b>12.50%</b>	<b>17.50%</b>	<b>-</b>

*\* Excludes 19 KPIs which had no targets/actuals for the period selected.*

**Performance Key:**

**KPI not applicable** = Target was already achieved in the quarters prior

**KPI not Met** = 0 %< = Actual/Target< = 74.9%

**Almost Met** = 75 %< = Actual/Target < = 99.99%

**Met** = 100% Actual meets Target

**KPI Well Met** = 100.001% < = Actual/Target < = 149.9%

**KPI Extremely Well Met** = 150 000 %< = Actual/Target

## Annexure A

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL1	Submit an OPCAR progress report to the MANCOM on a quarterly basis	Number of progress reports submitted to MANCOM on a quarterly basis	Good Governance	5	1	1	G	Not applicable	4	4
TL2	Submit the Top layer SDBIP for 2022/23 for approval by the Mayor within 14 days after the budget has been approved	Top Layer SDBIP for 2022/23 submitted to the Mayor within 14 days after the budget has been approved	Good Governance	1	1	1	G	Not applicable	1	1
TL3	Submit the draft the annual performance report for 2020/2021 to the Auditor General by 31 August 2021	Draft Annual performance report for 2020/21 submitted to the Auditor General by 31 August 2021	Good Governance	1	0	0	N/A	Not applicable	1	1
TL4	Submit a quarterly report on Individual Performance Management to MANCOM	Number of reports submitted	Good Governance	New KPI for 2021/2022	1	1	G	Not applicable	4	4
TL5	Review the organizational strategic risk register(top 10) and submit to Council by 31 May 2022	Reviewed organizational strategic risk register submitted to Council by 31 May 2022	Good Governance	1	1	1	G	Not applicable	1	1
TL6	Review the Risk based audit plan (RBAP) for 2022/23 and submit to the Audit Committee for consideration by 30 June 2022	RBAP for 2022/23 reviewed and submitted to the Audit Committee by 30 June 2022	Good Governance	1	1	0	R	The RBAP will be submitted to APAC on 29 July 2022	1	0

OFFICE OF THE MUNICIPAL MANAGER										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to Date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL7	Complete 90% of the Risk Based Audit Plan (RBAP) for the 2021/22 financial year by 30 June 2022 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan completed by 30 June 2022	Good Governance	New KPI for 2021/2022	40%	30%	R	All audits set for the quarter was achieved Target must be revisited for the 2022/23 financial year	90%	94%
TL8	The percentage of the municipal capital budget spent on capital projects by 30 June 2022 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2022	Financial Viability	95.29%	75%	72%	O	Expenditure is draft calculations. It will change after the AFS is submitted	90%	92%
TL9	Compile and submit the final Oversight Report for 2020/21 to Council by 31 March 2022	Final Oversight Report for 2020/21 submitted to Council by 31 March 2022	Good Governance	1	N/A	N/A	N/A	Not applicable	1	1
TI10	Submit the Draft Communication Transition Plan to MANCOM by 31 July 2021	Draft Communication Transition Plan submitted	Good Governance	New KPI for 2021/2022	N/A	N/A	N/A	Not applicable	1	1
TL11	Review the system of delegations and submit to Council by 28 February 2022	Reviewed systems of delegations submitted	Good Governance	New KPI for 2021/2022	N/A	N/A	N/A	Not applicable	1	1

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL12	Submit quarterly reports to the Community Services Portfolio Committee on the progress with regards to the Garden Route Food Pantry	Number of reports submitted	A Skilled workforce and Community	New KPI for 2021/22	1	1	G	N/A	4	4
TL13	Appoint a service provider for the design and construction of a new fire station in Mossel Bay by 31 December 2021	Service provider appointed	Healthy and Socially Stable Communities	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1
TL14	Appoint a service provider for the building, operating and construction of a regional landfill facility in Mossel Bay by 31 December 2021	Service provider appointed	Healthy and Socially Stable Communities	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1
TL15	Final Regional Waste Management Facility construction tender document submitted and approved by GRDM tender specifications committee by June 2022	Final Regional Waste Management Facility construction Tender document submitted and approved by tender specifications committee by June 2022	Healthy and Socially Stable Communities	New KPI for 2021/22	1	1	G	N/A	1	1
TL16	Execute 2 emergency preparedness exercises and submit reports to the Portfolio Committee by 30 June 2022	Number of reports submitted by 30 June 2022	Healthy and Socially Stable Communities	New KPI for 2021/22	1	3	B	N/A	2	4

COMMUNITY SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/ Comment	Target	Actual
TL17	Execute 4 emission testing(air quality) initiatives by 30 June 2022	Number of emission testing(air quality) initiatives executed by 30 June 2022	Healthy and Socially Stable Communities	New KPI for 2021/22	1	2	B	N/A	4	8
TL18	Spend 90% of the budget for HAZMAT rescue and fire equipment by 30 June 2022[(Actual expenditure on project/Budgeted amount for project) x 100]	% of budget spent	Financial Viability	New KPI for 2021/22	90%	97.8%	G2	N/A	90%	97.8%



FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL19	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2022 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft + Short Term Investment) / Monthly Fixed Operational Expenditure excluding(Depreciation, Amortization, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months that available cash is sufficient to cover the monthly operating expenditure(Audit AFS)	Financial Viability	4.96	3	3.83	G2	N/A	3	3.83
TL20	Submit the Long-Term Financial Plan to Council to address the financial sustainability of Garden Route District Municipality by 31 December 2021	Long Term Financial Plan submitted to Council by 31 December 2021	Financial Viability	1	N/A	N/A	N/A	N/A	1	1
TL21	Achieve a current ratio of 1.5 (Current assets : Current liabilities) by 30 June 2022	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2022	Financial Viability	2.8	1.50	2.50	B	N/A	1.5	2.50

FINANCIAL SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL22	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2022 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue]	% of debt coverage	Financial Viability	1.47%	45%	0.29%	B	N/A	45%	0.29%
TL23	Compilation of the Annual Financial Statements (AFS) for the 2020/21 financial year and submit to the Auditor-General (AG) by 31 August 2021	Compilation and submission of the AFS to the AG by 31 August 2021	Financial Viability	1	N/A	N/A	N/A	N/A	1	1
TL24	Review the SCM Policy to consider appropriate amendments to support the EPWP mandate and submit to Council by 31 May 2022	Annual review of the SCM policy submitted to Council by May 2022	A Skilled Workforce and Communities	1	1	1	G	N/A	1	1
TL25	Compile the Mid-year Financial Statements for the 2021/22 financial year and submit to APAC by 28 February 2022	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2022	Financial Viability	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL26	Report quarterly to Council on the revision of the Human Resource Policies of the Organisation	Number of reports submitted to Council	Good Governance	7	1	1	G	N/A	4	5
TL27	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2021/22 financial year in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	A Skilled Workforce and Communities	1	1	1	G	N/A	1	1
TL28	Spend 1% of personnel budget on training by 30 June 2022 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2022	A Skilled Workforce and Communities	2.37%	1%	1%	G	N/A	1%	1%
TL29	Limit vacancy rate to 10% of budgeted post by 30 June 2022 [(Number of funded posts vacant/number of	% vacancy rate	A Skilled Workforce and Communities	5.96%	10%	7.77%	B	N/A	10%	7.77%

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
	funded posts) x 100]									
TL30	Review the organisational structure and submit to Council by 30 June 2022	Organisational structure reviewed and submitted to Council by 30 June 2022	A Skilled Workforce and Communities	1	1	1	G	N/A	1	1
TL31	Award 18 external bursaries to qualifying candidates by 31 March 2022	Number of external bursaries awarded by March 2022	A Skilled Workforce and Communities	22	N/A	N/A	N/A	N/A	18	13
TL32	Award 10 internal bursaries to qualifying candidates by 31 March 2022	Number of internal bursaries awarded by March 2022	A Skilled Workforce and Communities	New key performance indicator for 2021/22	N/A	N/A	N/A	N/A	10	10
TL33	Create training opportunities for EPWP appointees by 30 June 2022	Number of training opportunities created for EPWP appointees by 30 June 2022	A Skilled Workforce and Communities	93	50	132	B	N/A	50	132
TL34	Submit a quarterly report to Council on the execution of council resolutions	Number of reports submitted to Council on a quarterly basis	Good Governance	2	1	1	G	N/A	4	4

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL35	Spend 90% of the capital budget for ICT by 30 June 2022 [(Actual capital expenditure for ICT/Capital budgeted amount for ICT) x 100]	% of capital budget spent for ICT	Financial Viability	New KPI for 2021/22	55%	-2.40	R	KPI was incorrectly updated during the third quarter. Rectified in the 4 <sup>th</sup> quarter for the year. The actual performance for Q4 = 43.60%	90%	98.60%
TL36	Develop a Deployment/Career Pathing/Staff Rationale Strategy and submit to Council by 30 June 2022	Deployment/Career Pathing/Staff Rationale Strategy submitted	A Skilled Workforce and Communities	New KPI for 2021/22	1	1	G	N/A	1	1
TL37	Capture 95% of permanent employee records on the Electronic Records System by 31 December 2021 [(Number of permanent employee records captured on the Electronic Records System / Number of permanent employees) x 100]	% of permanent employees captured on the Electronic Records Systems	A Skilled Workforce and Communities	New KPI for 2021/22	N/A	N/A	N/A	N/A	95%	97%
TL38	Develop a Gender Mainstreaming Action Plan and submit to Council by 30 June 2022	Number of actions plans submitted	A Skilled Workforce and Communities	New KPI for 2021/22	1	1	G	N/A	1	1

CORPORATE SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL39	Submission of the GRSM Skills Mecca Implementation Plan to Council for approval by 30 August 2021	Implementation Plan submitted to Council for approval by 30 August 2021	A Skilled Workforce and Communities	New KPI for 2021/22	N/A	1	B	Target was achieved in August 2021, updated now. It will reflect GREEN in the YTD	1	1

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL40	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organization by 30 June 2022	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2022	Grow an Inclusive District Economy	325	97	124	B	N/A	297	528
TL41	Compile and submit the Final Annual Report 2020/21 to Council by 31 December 2021	Final Annual Report for 2020/21 submitted to Council by 31 December 2021	Good Governance	1	N/A	N/A	N/A	N/A	1	1
TL42	Submit an integrated progress report on the implementation of the Growth and Development Strategy to Council by 30 June 2022	Number of integrated progress reports submitted	Grow an Inclusive District Economy	New KPI for 2021/22	1	0	R	Integration report will be submitted during the 2023 financial year, after all integration sessions are complete	1	0
TL43	Sign a Service Level Agreement with WESGRO Investment Promotion Unit to market the Garden Route Investment Prospectus by 30 November 2021	Signed Service Level Agreement	Grow an Inclusive District Economy	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1
TL44	Sign a Service Level Agreement (SLA) with the Garden Route Film Commission by 30 November 2021	Signed Service Level Agreement	Grow an Inclusive District Economy	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1

PLANNING AND ECONOMIC DEVELOPMENT										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL45	Review and align the Integrated Human Settlements Strategic Plan and submit to Council by 31 December 2021	The Integrated Human Settlements Strategic Plan submitted	Good Governance	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1
TL46	Submit a Project Initiation Document (PID) on the conceptual development framework and business plan for Social Housing and Finance Linked Individual Subsidy Programme (FLISP) to Council by 31 March 2022	Number of PID's submitted	Good Governance	New KPI for 2021/22	N/A	N/A	N/A	Applicable KPI development will commence within the 2023 financial year	2	0
TL47	Complete and submit an application for "Accreditation Level 1" to Provincial Government by 30 June 2022	Application for "Accreditation Level 1" submitted	Good Governance	New KPI for 2021/22	1	1	G	N/A	1	1
TL48	Develop and submit the new Integrated Development Plan (IDP) for the 2022-2027 period to Council by 31 May 2022	IDP submitted	Good Governance	New KPI for 2021/22	1	1	G	N/A	1	1
TL49	Install a solar energy powered system in at least one of the Municipal Properties by 30 June 2022	Solar energy powered system installed	Promote sustainable environmental management and public safety	New KPI for 2021/22	1	1	G	N/A	1	1
TL50	Submit a Turnaround Strategy for Municipal Resorts to Council by 31	Turnaround Strategy for Municipal Resorts submitted	Good Governance	New KPI for 2021/22	N/A	1	B	N/A	1	1



	December 2021									
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ROADS AND TRANSPORT SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL51	Job creation through the Roads Services by June 2022	Number of Jobs created by 30 June 2022	A Skilled Workforce and Communities	75	25	0	R	KPI was incorrectly claimed during March. The YTD is still above the set target	50	91
TL52	Spent 95% of the roads budget allocation by 31 March 2022 (Actual expenditure divided by approved allocation received)	% of the roads spent by 31 March 2022	Financial Viability	98%	N/A	N/A	N/A	N/A	95%	92%
TL53	Reseal 27.84 km of roads by 30 June 2022	Number of km's of roads resealed	Bulk Infrastructure and Co-ordination	32.03	14.84	0	R	The actual was already claimed in the 3 <sup>rd</sup> Quarter	27.84	34.58
TL54	Regravel 15.72 km of roads by 30 June 2022	Number of km's of roads regavelled by 30 June 2022	Bulk Infrastructure and Co-ordination	18.8	15.72	9.96	R	After the floods of November 2021, all teams were moved to flood damage repairs.	15.72	9.96
TL55	Compile a business plan for the Rural Road Asset Management Systems (RRAMS) and submit to MANCOM by 30 June 2022	RRAMS business plan compiled and submit to MANCOM by 30 June 2022	Bulk Infrastructure and Co-ordination	1	1	0	R	Business Plan was submitted to Council. Will be communicated to MANCOM in 2023	1	0

TL56	Develop a complaints management system by 31 December 2021	Complaints management system developed	Good Governance	New KPI for 2021/22	N/A	N/A	N/A	N/A	1	1
ROADS AND TRANSPORT SERVICES										
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Baseline	Quarter ending June 2022				Yearly Target	Year to date
					Target	Actual	R	Corrective Measures/Comment	Target	Actual
TL57	Submit a quarterly consolidated report on the progress of all projects to MANCOM	Number of reports submitted to MANCOM	Good Governance	New KPI for 2021/22	1	1	G	N/A	4	3
TL58	Submit a bi-annual report to Council on the replacement value of fleet vehicles	Number of reports submitted	Good Governance	2	1	1	G	N/A	2	2
TL59	Submit a quarterly progress report to MANCOM on issues raised in the "Roads to Recover Report"	Number of progress reports submitted	Good Governance	New KPI for 2021/22	1	1	G	N/A	4	3