



2022/2023
FINANCIAL YEAR

MONTHLY FINANCIAL MONITORING REPORT

M01: 31 July 2022



Garden Route District Municipality
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Glossary:

Adjusted Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its Adjusted budget during the year.

Allocations (Transfers – see DORA) – Money received from Provincial or National Government.

Budget Related Policy(ies) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet and must be included in the asset register.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Adjusted legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The accounting standards for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

mSCOA – Municipal Standard Chart of Accounts

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure – The day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the Rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budgeted estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised Expenditure – Generally, spending without, or in excess of, an Approved Budget.

Virement – A transfer of funds within a vote.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be approved by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Garden Route District, this means the different GFS classification the budget is divided.

Legislative Framework:

This report has been prepared in terms of the following enabling legislation:

The Municipal Finance Management Act – Act No. 56 of 2003

Section 71: Monthly budget statements

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

PART 1 – IN-YEAR REPORT

Section 1 – Resolutions

These are the resolutions being presented to Council in the monthly report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 and the Municipal Budget and Reporting Regulations.

Regulation 28 of the Municipal Budget and Reporting Regulations states:

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Recommendations:

- That Council takes note of the monthly budget statement and supporting documentation for the month ended 31 July 2022.

Section 2 – Executive summary

2.1 Introduction

The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from the Service Delivery and Budget Implementation Plan (SDBIP) and provide any remedial actions or corrective steps to be taken.

2.2 Consolidated Performance

2.2.1 Against Approved Budget

Revenue by source

The total revenue received for the month ended 31 July 2022 amounted to **R72,138,704** which represents **15%** of the total budgeted figure of **R480,350,118 (including Roads)**.

Operating Expenditure by type

Operating expenditure for the month ended 31 July 2022 amounted to **R 29,386,938** with a total budgeted figure of **R487,297,291 (including Roads)**, the operational expenditure for the month is **6.0%** of the total budget. The majority of the expenditure related to Employee and Councillor related cost of **R23,047,946 (78% of the monthly expenditure)**.

Capital Expenditure

The capital budget for the financial year amounts to **R 126,642,299**. Capital expenditure of **R0,00** were recorded for the month ended 31 July 2022.

Refer to page 14 for detail on capital budget progress.

2.3 Material variances from SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable. Variances above 10% are briefly explained under the revenue by source and expenditure by type sections below.

2.4 Remedial or corrective steps

HODs monitor monthly income and expenditure reports, ensure spending is within budget and is aligned to the IDP's Strategic Goals. Departments invite officials from the BTO office to the respective departmental meetings if assistance is needed with the budget implementation or budget related enquiries. The service provider is in progress of addressing the system related issues. Tickets have been logged with the service provider's helpdesk for system issues.

Conclusion

Detailed analysis of the municipal performance for the month ended 31 July 2022 will be presented under the different sections of the report.

Section 3 – In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: S71 Monthly Budget Statement Summary

DC4 Garden Route - Table C1 Monthly Budget Statement Summary - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	11 168	–	–	–	931	(931)	-100%	11 168
Investment revenue	7 950	9 010	–	–	–	751	(751)	-100%	9 010
Transfers and subsidies	187 905	228 660	–	69 176	69 176	19 055	50 121	263%	228 660
Other own revenue	218 434	220 312	–	2 963	2 963	18 359	(15 397)	-84%	220 312
Total Revenue (excluding capital transfers and contributions)	414 289	469 150	–	72 139	72 139	39 096	33 043	85%	469 150
Employee costs	268 497	288 669	–	21 691	21 691	24 056	(2 365)	-10%	288 669
Remuneration of Councillors	11 501	12 542	–	1 357	1 357	1 045	312	30%	12 542
Depreciation & asset impairment	3 813	4 986	–	348	348	416	(68)	-16%	4 986
Finance charges	28	73	–	–	–	6	(6)	-100%	73
Inventory consumed and bulk purchases	44 952	51 011	–	2 892	2 892	1 273	1 619	127%	51 011
Transfers and subsidies	6 002	1 835	–	30	30	237	(208)	-87%	1 835
Other expenditure	89 634	128 180	–	3 069	3 069	6 612	(3 543)	-54%	128 180
Total Expenditure	424 425	487 297	–	29 387	29 387	33 645	(4 258)	-13%	487 297
Surplus/(Deficit)	(10 137)	(18 147)	–	42 752	42 752	59 883	112 026	187%	(18 147)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	4 000	–	–	–	333	(333)	-100%	4 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers	1 563	7 200	–	–	–	600	(600)	-100%	7 200
Surplus/(Deficit) after capital transfers & contributions	(8 574)	(6 947)	–	42 752	42 752	60 817	(18 065)	-100%	(6 947)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(8 574)	(6 947)	–	42 752	42 752	60 817	(18 065)	-30%	(6 947)
Capital expenditure & funds sources									
Capital expenditure	13 285	126 642	–	–	–	2 972	(2 972)	-100%	126 642
Capital transfers recognised	381	11 200	–	–	–	933	(933)	-100%	11 200
Borrowing	3 398	107 232	–	–	–	(3 295)	3 295	-100%	107 232
Internally generated funds	9 506	8 210	–	–	–	5 334	(5 334)	-100%	8 210
Total sources of capital funds	13 285	126 642	–	–	–	2 972	(2 972)	-100%	126 642
Financial position									
Total current assets	193 620	283 780	–		227 585				283 780
Total non current assets	294 646	431 969	–		294 298				431 969
Total current liabilities	68 643	33 460	–		(69 649)				33 460
Total non current liabilities	136 770	376 559	–		136 770				376 559
Community wealth/Equity	282 853	305 730	–		454 763				305 730
Cash flows									
Net cash from (used) operating	272 659	(12 537)	–	62 099	62 099	2 613	7 085	100%	(12 537)
Net cash from (used) investing	(8 144)	(126 642)	–	11 358	11 358	(10 554)	21 912	-208%	(126 642)
Net cash from (used) financing	–	107 232	–	–	–	–	–		107 232
Cash/cash equivalents at the month/year end	434 266	231 095	–	73 457	185 955	116 024	(75 076)	-65%	109 790
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(213)	721	395	425	1 814	584	2 028	36 874	42 628
Creditors Age Analysis									
Total Creditors	214	988	4	–	–	1	131	453	1 790

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

This table reflects the operating budget (Financial Performance) in the standard classifications that is the Government Finance Statistics Functions and Sub-function. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. In Table C3, Financial Performance is reported by municipal vote:

DC4 Garden Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		224 935	285 116	-	42 656	42 656	23 760	18 896	26%	285 116
Executive and council		224 060	284 542	-	42 634	42 634	23 712	18 922	80%	284 542
Finance and administration		875	574	-	22	22	48	(26)	-54%	574
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 823	8 175	-	716	716	681	673	1579%	8 175
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		7 517	7 761	-	658	658	647	12	2%	7 761
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		306	414	-	58	58	34	23	67%	414
<i>Economic and environmental services</i>		181 587	174 784	-	28 767	28 767	14 565	49 632	622%	174 784
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		181 507	174 659	-	28 759	28 759	14 555	14 204	98%	174 659
Environmental protection		80	125	-	8	8	10	(3)	-24%	125
<i>Trading services</i>		-	12 275	-	-	-	1 023	(1 023)	-100%	12 275
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	12 275	-	-	-	1 023	(1 023)	-100%	12 275
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	414 345	480 350	-	72 139	72 139	40 029	68 178	170%	480 350
Expenditure - Functional										
<i>Governance and administration</i>		129 203	183 489	-	8 959	8 959	14 339	(5 380)	-38%	183 489
Executive and council		40 416	51 514	-	2 598	2 598	3 728	(1 130)	-30%	51 514
Finance and administration		86 037	129 055	-	6 131	6 131	10 368	(4 237)	-41%	129 055
Internal audit		2 750	2 919	-	230	230	242	(13)	-5%	2 919
<i>Community and public safety</i>		82 859	89 679	-	6 089	6 089	6 884	(795)	-12%	89 679
Community and social services		9 017	7 917	-	513	513	623	(110)	-18%	7 917
Sport and recreation		11 430	13 387	-	750	750	913	(163)	-18%	13 387
Public safety		25 700	28 916	-	1 811	1 811	2 317	(507)	-22%	28 916
Housing		-	-	-	-	-	-	-	-	-
Health		36 712	39 460	-	3 015	3 015	3 031	(16)	-1%	39 460
<i>Economic and environmental services</i>		207 487	197 403	-	14 033	14 033	11 175	2 858	26%	197 403
Planning and development		20 354	16 302	-	1 341	1 341	1 274	67	5%	16 302
Road transport		183 712	177 203	-	12 450	12 450	9 610	2 840	30%	177 203
Environmental protection		3 422	3 898	-	242	242	291	(49)	-17%	3 898
<i>Trading services</i>		2 178	14 051	-	168	168	1 098	(930)	-85%	14 051
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 178	14 051	-	168	168	1 098	(930)	-85%	14 051
<i>Other</i>		2 698	2 676	-	138	138	149	(11)	-7%	2 676
Total Expenditure - Functional	3	424 425	487 297	-	29 387	29 387	33 645	(4 258)	-13%	487 297
Surplus/ (Deficit) for the year		(10 080)	(6 947)	-	42 752	42 752	60 817	(18 065)	-30%	(6 947)

3.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC4 Garden Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		225 566	284 542	–	42 634	42 634	23 712	18 922	79,8%	284 542
Vote 2 - Office of the Municipal Manager (cont)		–	–	–	–	–	–	–	–	–
Vote 3 - Financial Services		8	–	–	–	–	–	–	–	–
Vote 4 - Financial Services (cont)		–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		867	574	–	22	22	–	22	#DIV/0!	574
Vote 6 - Corporate Services (cont)		–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		306	414	–	58	58	26	32	121,7%	414
Vote 8 - Community Services (cont)		80	12 400	–	8	8	1 020	(1 012)	-99,2%	12 400
Vote 9 - Planning and Economic Development		–	–	–	–	–	–	–	–	–
Vote 10 - Planning and Economic Development (cont)		4 146	3 015	–	568	568	17	552	3310,3%	3 015
Vote 11 - Planning and Economic Development(cont2)		3 371	4 746	–	90	90	–	90	#DIV/0!	4 746
Vote 12 - Roads		181 507	174 659	–	28 759	28 759	14 555	14 204	97,6%	174 659
Vote 13 - Roads (cont)		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	415 852	480 350	–	72 139	72 139	40 029	68 178	170,3%	480 350
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		46 965	56 625	–	3 000	3 000	4 184	(1 185)	-28,3%	56 625
Vote 2 - Office of the Municipal Manager (cont)		6 300	6 208	–	469	469	480	(11)	-2,2%	6 208
Vote 3 - Financial Services		18 226	20 275	–	1 447	1 447	1 588	(141)	-8,9%	20 275
Vote 4 - Financial Services (cont)		5 500	5 902	–	457	457	476	(19)	-4,0%	5 902
Vote 5 - Corporate Services		15 727	54 827	–	1 024	1 024	4 592	(3 568)	-77,7%	54 827
Vote 6 - Corporate Services (cont)		24 522	26 371	–	1 797	1 797	2 052	(255)	-12,4%	26 371
Vote 7 - Community Services		48 171	51 577	–	3 681	3 681	3 972	(291)	-7,3%	51 577
Vote 8 - Community Services (cont)		30 183	45 657	–	2 148	2 148	3 626	(1 478)	-40,8%	45 657
Vote 9 - Planning and Economic Development		16 589	17 965	–	1 123	1 123	1 295	(172)	-13,3%	17 965
Vote 10 - Planning and Economic Development (cont)		25 605	21 210	–	1 602	1 602	1 536	66	4,3%	21 210
Vote 11 - Planning and Economic Development(cont2)		2 927	3 478	–	190	190	235	(45)	-19,2%	3 478
Vote 12 - Roads		115 745	101 065	–	8 139	8 139	6 263	1 875	29,9%	101 065
Vote 13 - Roads (cont)		67 967	76 138	–	4 311	4 311	3 347	964	28,8%	76 138
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	424 425	487 297	–	29 387	29 387	33 645	(4 258)	-12,7%	487 297
Surplus/ (Deficit) for the year	2	(8 574)	(6 947)	–	42 752	42 752	60 817	(18 065)	-29,7%	(6 947)

Reporting per municipal vote provide details on the spread of spending over the various functions of council. Revenue is mainly budgeted under the Executive and Council function and therefore the majority of the revenue will be reflected under this function. The integration of the Roads Agency function into the budget of Garden Route DM reflects under the Roads Transport municipal function above.

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

DC4 Garden Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

B04 Garden Route - Table B4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		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		-	11 168	-	-	-	931	(931)	-100%	11 168
Rental of facilities and equipment		1 050	2 469	-	196	196	206	(10)	-5%	2 469
Interest earned - external investments		7 950	9 010	-	-	-	751	(751)	-100%	9 010
Interest earned - outstanding debtors		2 751	3 180	-	289	289	265	24	9%	3 180
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		80	125	-	8	8	10	(3)	-24%	125
Agency services		198 558	189 287	-	1 308	1 308	15 774	(14 465)	-92%	189 287
Transfers and subsidies		187 905	228 660	-	69 176	69 176	19 055	50 121	263%	228 660
Other revenue		15 986	22 711	-	1 162	1 162	1 893	(730)	-39%	22 711
Gains		8	2 540	-	-	-	212	(212)	-100%	2 540
Total Revenue (excluding capital transfers and contributions)		414 289	469 150	-	72 139	72 139	39 096	33 043	85%	469 150
Expenditure By Type										
Employee related costs		268 497	288 669	-	21 691	21 691	24 056	(2 365)	-10%	288 669
Remuneration of councillors		11 501	12 542	-	1 357	1 357	1 045	312	30%	12 542
Debt impairment		542	1 560	-	-	-	130	(130)	-100%	1 560
Depreciation & asset impairment		3 813	4 986	-	348	348	416	(68)	-16%	4 986
Finance charges		28	73	-	-	-	6	(6)	-100%	73
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		44 952	51 011	-	2 892	2 892	1 273	1 619	127%	51 011
Contracted services		23 289	79 177	-	291	291	5 246	(4 954)	-94%	79 177
Transfers and subsidies		6 002	1 835	-	30	30	237	(208)	-87%	1 835
Other expenditure		65 793	47 370	-	2 780	2 780	1 230	1 550	126%	47 370
Losses		10	73	-	(2)	(2)	6	(8)	-134%	73
Total Expenditure		424 425	487 297	-	29 387	29 387	33 645	(4 258)	-13%	487 297
Surplus/(Deficit)		(10 137)	(18 147)	-	42 752	42 752	5 451	37 301	684%	(18 147)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	4 000	-	-	-	333	(333)	(0)	4 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		1 507	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		57	7 200	-	-	-	600	(600)	(0)	7 200
Surplus/(Deficit) after capital transfers & contributions		(8 574)	(6 947)	-	42 752	42 752	6 384			(6 947)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		(8 574)	(6 947)	-	42 752	42 752	6 384			(6 947)
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(8 574)	(6 947)	-	42 752	42 752	6 384			(6 947)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(8 574)	(6 947)	-	42 752	42 752	6 384			(6 947)

Revenue by Source

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

Rental of facilities and equipment:

The income for rental of facilities and equipment reported for the month ended 31 July 2022 amounts to R195 746.

Interest earned – External Investments:

Reflects the interest earned in respect of surplus funds not immediately needed in the operations of the municipality over the short-term period. Interest on external investments for the month ended 31 July 2022 amounts to R0.00.

Interest raised – Outstanding debtors

The interest on outstanding debtors for the month of 31 July 2022 amounts to R288 651.

Agency services

The municipality performs an agency function on behalf of the Department of Transport – Roads department. Monthly agency fees are collected from the department. 12% Admin fee is received on the original allocation and 6% on any additional allocations. Revenue from agency services was recorded for the month ended 31 July 2022 to the amount of R1,308,478.

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 R67,361,000 for the Equitable Share was received during July 2022. The municipality received its first instalment of R1,815,000 for the Rural Roads Assets Management Grant during July 2022.

Other revenue / Sundry income

Other revenue reflects an amount of R1,162,387 for the month ended 31 July 2022. Other revenue mostly consists of the following: Fire Services and Health Services.

Expenditure by Type

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

Employee Related cost / Remuneration of councillors

Remuneration related expenditure (councillors and staff) for the month ended 31 July 2022 amounted to R23,047,946 of a budgeted amount R301,168,768 that represents 8% of the budgeted amount and 78% of the monthly expenditure.

Debt Impairment / Depreciation and asset impairment

Depreciation of R336,589 was recognised in July 2022.

These items account for non-cash budgeted items. The fixed asset register module must still be implemented at Garden Route DM by the service provider of the financial system. The municipality are awaiting the service provider to implement the new fixed asset management system as 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). Garden Route DM must first test 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. The Asset Verification module has been implemented – the GRAP implementation testing will be done in September 2021.

Other materials

Other materials consists of all inventory consumed purchases for materials and supplies and amounts to R2,892,157 for the month ended 31 July 2022 against a budgeted amount of R51,010,886. The actual performance is 2.02% off from the year-to-date budget.

Contracted services

The contracted services for the month ended 31 July 2022 amounts to R291,440 against a budgeted amount of R79,176,717.

Transfers and subsidies

The transfers and subsidies expenditure for the month ended 31 July 2022 amounts to R29,759 against a budgeted amount of R1,835,200.

Other expenditure

Other expenditure reflects all other expenses not specifically mentioned and amounts to R2,780,069 for month ended 31 July 2022.

The other expenditure consists of the following:

- Operating costs
- Operating Projects (own funds)

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

DC4 Garden Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		10	30	-	-	-	-	-		30
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		19	30	-	-	-	3	(3)	-100%	30
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		30	30	-	-	-	3	(3)	-100%	30
Vote 6 - Corporate Services (cont)		16	250	-	-	-	21	(21)	-100%	250
Vote 7 - Community Services		26	6 890	-	-	-	5 226	(5 226)	-100%	6 890
Vote 8 - Community Services (cont)		3 398	107 382	-	-	-	(3 282)	3 282	-100%	107 382
Vote 9 - Planning and Economic Development		-	7 230	-	-	-	602	(602)	-100%	7 230
Vote 10 - Planning and Economic Development (cont)		-	4 800	-	-	-	400	(400)	-100%	4 800
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-		-
Vote 12 - Roads		-	-	-	-	-	-	-		-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	3 500	126 642	-	-	-	2 972	(2 972)	-100%	126 642
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		368	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager (cont)		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Financial Services (cont)		-	-	-	-	-	-	-		-
Vote 5 - Corporate Services		376	-	-	-	-	-	-		-
Vote 6 - Corporate Services (cont)		3 100	-	-	-	-	-	-		-
Vote 7 - Community Services		732	-	-	-	-	-	-		-
Vote 8 - Community Services (cont)		368	-	-	-	-	-	-		-
Vote 9 - Planning and Economic Development		34	-	-	-	-	-	-		-
Vote 10 - Planning and Economic Development (cont)		3 798	-	-	-	-	-	-		-
Vote 11 - Planning and Economic Development(cont2)		-	-	-	-	-	-	-		-
Vote 12 - Roads		1 010	-	-	-	-	-	-		-
Vote 13 - Roads (cont)		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	9 785	-	-	-	-	-	-		-
Total Capital Expenditure		13 285	126 642	-	-	-	2 972	(2 972)	-100%	126 642

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

SCOA config	Nr	Project description	Cost centre	Original Budget R'000	YTD Expenditure R'	Status of the project	Any challenges identified that is resulting in delays?
71120006635	1	Office furniture: Office MM	1001	30 000,00		In Process	No expected challenges anticipated
71010110001	2	Upgrading of buildings - Retrofitting EEDS	1010	4 000 000,00		In Process	No expected challenges anticipated
71010190001	3	Fresh Produce Market	1010	800 000,00		In Process	No expected challenges anticipated
71204240001	4	Office equipment: CFO	1204	30 000,00		In Process	No expected challenges anticipated
71207104112	5	Wireless Access Points	1207	0,00		In Process	No expected challenges anticipated
71207230002	6	Replacing ICT Capital Equipment beyond economical repairs	1207	250 000,00		In Process	No expected challenges anticipated
71301240001	7	Office furniture: Exec Manager Corporate Services	1301	30 000,00		In Process	No expected challenges anticipated
71120006639	8	Office Furniture & Equipment: Man Planning&Dev	1401	30 000,00		In Process	No expected challenges anticipated
71403103104	9	Donated Properties - 2 x Wilderness	1403	1 200 000,00		In Process	No expected challenges anticipated
71403103105	10	Donated Properties - King George Park	1403	1 000 000,00		In Process	No expected challenges anticipated
71403103106	11	Donated Properties - Heatherlands	1403	2 500 000,00		In Process	No expected challenges anticipated
71403103107	12	Donated Properties - Fresh Produce	1403	2 500 000,00		In Process	No expected challenges anticipated
71602230001	13	Mosselbay JOC equipment	1602	1 000 000,00		In Process	No expected challenges anticipated
71801240001	14	Office of the executive manager Community: office equipment	1801	30 000,00		In Process	No expected challenges anticipated
71801310001	15	Firestation: George	1801	5 860 000,00		In Process	No expected challenges anticipated
72305230001	16	Hazmat Rescue & Fire Equipment	2305	150 000,00		Order Issued to Supplier	No expected challenges anticipated
74402100901	17	Landfill Site: PPE	4402	107 232 299,00		Order Issued to Supplier	No expected challenges anticipated
Totals				126 642 299,00	0,00		

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc)				
Commitments against capital for the month July 2022				
72305230001	16	Hazmat Rescue & Fire Equipment	2305	45 919,50
74402100901	17	Landfill Site: PPE	4402	475 514,08
		Total Commitments		521 433,58

3.1.6 Table C6: Monthly Budget Statement - Financial Position

DC4 Garden Route - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		136 737	224 260	–	25 955	224 260
Call investment deposits		5 000	5 000	–	160 000	5 000
Consumer debtors		9 481	4 368	–	10 021	4 368
Other debtors		34 982	42 789	–	36 860	42 789
Current portion of long-term receivables		4 293	4 246	–	4 293	4 246
Inventory		3 126	3 117	–	3 127	3 117
Total current assets		193 620	283 780	–	227 585	283 780
Non current assets						
Long-term receivables		61 340	61 388	–	61 340	61 388
Investments		28	27	–	28	27
Investment property		53 959	57 400	–	53 968	57 400
Investments in Associate		–	–	–	–	–
Property, plant and equipment		178 341	313 383	–	178 635	313 383
Biological		–	–	–	–	–
Intangible		978	(228)	–	1 022	(228)
Other non-current assets		–	–	–	–	–
Total non current assets		294 646	431 969	–	294 298	431 969
TOTAL ASSETS		488 266	715 749	–	521 883	715 749
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		100	536	–	100	536
Consumer deposits		468	374	–	293	374
Trade and other payables		43 285	948	–	183 613	948
Provisions		24 790	31 602	–	25 252	31 602
Total current liabilities		68 643	33 460	–	(69 649)	33 460
Non current liabilities						
Borrowing		5	236 166	–	5	236 166
Provisions		136 764	140 393	–	136 744	140 393
Total non current liabilities		136 770	376 559	–	136 770	376 559
TOTAL LIABILITIES		205 412	410 019	–	67 120	410 019
NET ASSETS	2	282 853	305 730	–	454 763	305 730
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		222 324	245 217	–	128 727	245 217
Reserves		60 529	60 513	–	60 513	60 513
TOTAL COMMUNITY WEALTH/EQUITY	2	282 853	305 730	–	454 763	305 730

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC4 Garden Route - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	11 168	–			931	(931)	-100%	11 168
Other revenue		36 880	81 249	–	2 674	2 674	6 771	(4 097)	-61%	81 249
Transfers and Subsidies - Operational		359 995	360 815	–	69 176	69 176	30 068	39 108	130%	360 815
Transfers and Subsidies - Capital		–	4 000	–			333	(333)	-100%	4 000
Interest		1 986	9 010	–	289	289	751	(462)	-62%	9 010
Dividends								–		
Payments										
Suppliers and employees		(126 202)	(477 594)	–	(10 040)	(10 040)	(36 230)	(26 190)	72%	(477 594)
Finance charges		–	(73)	–	–	–	(6)	(6)	100%	(73)
Transfers and Grants		–	(1 112)	–	–	–	(4)	(4)	100%	(1 112)
NET CASH FROM/(USED) OPERATING ACTIVITIES		272 659	(12 537)	–	62 099	62 099	2 613	7 085	100%	(12 537)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments					11 358	11 358		11 358		
Payments										
Capital assets		(8 144)	(126 642)	–	–	–	(10 554)	10 554	100%	(126 642)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 144)	(126 642)	–	11 358	11 358	(10 554)	21 912	-208%	(126 642)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	107 232	–	–	–	8 936	–		107 232
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	107 232	–	–	–	–	–		107 232
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		264 514	(31 947)	–	73 457	73 457	(25 713)			(31 947)
Cash/cash equivalents at month/year end:		169 752	263 042	–	–	112 498	141 737			141 737
		434 266	231 095	–		185 955	116 024			109 790

The municipal bank balance at 31 July 2022 totals R5 954 851 and there was short term deposits made of R160 000 000 and call account deposits of R20 000 000. Total cash available at month-end is therefore R185,954,851

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

REPORTING MONTH: 31 JULY 2022		
Commitments against Cash & Cash Equivalents		
ITEM	Previous Month R'000	Current Month R'000
Bank balance as at 30 June 2022	102 497 531,00	5 954 851,06
Other Cash & Cash Equivalents: Short term deposits	-	160 000 000,00
Other Cash & Cash Equivalents: Call accounts	10 000 000,00	20 000 000,00
Total Cash & Cash Equivalents:	112 497 531,00	185 954 851,06
LESS:	59 911 500,49	59 911 500,49
Unspent Conditional Grants	5 319 072,08	5 319 072,08
Provision for staff leave	23 281 235,68	23 281 235,68
Provision for bonus	6 776 192,73	6 776 192,73
Post Retirement Benefits	24 535 000,00	24 535 000,00
Performance Bonus	-	-
Grant received in advance	-	-
Trade Payables	-	-
YTD Unspent Capital budget	-	-
YTD Unspent Operational budget	-	-
Sub total	52 586 030,51	126 043 350,57
PLUS:	8 962 219,53	8 962 219,53
VAT Receivable	1 937 602,53	1 937 602,53
Receivable Exchange	7 024 617,00	7 024 617,00
	61 548 250,04	135 005 570,10
LESS OTHER MATTERS:		
Capital Replacement Reserve	21 456 752,01	21 456 752,01
Employee Benefits Reserves	34 124 774,00	34 124 774,00
Sub Total	5 966 724,03	79 424 044,09
LESS: CONTINGENT LIABILITIES	5 503 377,00	5 503 377,00
Barry Louis Rae Trust	4 500 000,00	4 500 000,00
Portion of Portion 2 of Farm 238, Hooggekraal	353 441,00	353 441,00
Erf 99, Glentana	197 936,00	197 936,00
Labour disputes	452 000,00	452 000,00
Recalculated available cash balance	463 347,03	73 920 667,09
Total monthly commitments	-	2 448 917,00

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

Supporting Table SC3

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

DC4 Garden Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July														
Description		NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity		1300									-	-		
Receivables from Non-exchange Transactions - Property Rates		1400									-	-		
Receivables from Exchange Transactions - Waste Water Management		1500									-	-		
Receivables from Exchange Transactions - Waste Management		1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	11	11	-	-	11	
Interest on Arrear Debtor Accounts		1810	289	284	270	269	248	245	1 627	6 235	9 467	-	8 624	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	
Other		1900	(502)	437	125	156	1 566	339	401	30 629	33 151	-	33 091	
Total By Income Source		2000	(213)	721	395	425	1 814	584	2 028	36 874	42 628	-	41 726	-
2021/22 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State		2200	(56)	149	14	14	21	14	103	2 105	2 365	-	2 257	
Commercial		2300	-	-	-	-	-	-	-	-	-	-	-	
Households		2400	2	2	-	-	-	-	-	-	3	-	-	
Other		2500	(159)	570	380	411	1 793	570	1 925	34 769	40 260	-	39 469	
Total By Customer Group		2600	(213)	721	395	425	1 814	584	2 028	36 874	42 628	-	41 726	-

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 have implemented an electronic system which will assist in the future with disputes.

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

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

Section 5 – Creditors' analysis

Supporting Table C4

DC4 Garden Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	214	988	4	-	-	1	131	453	1 790	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	26	4	2	-	-	-	-	-	32	
Total By Customer Type	1000	240	992	6	-	-	1	131	453	1 822	-

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

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

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

Section 6 – Investment portfolio analysis

6.1 Investment monitoring information

	Balance as at 01 July 2022	Movements for the month		Balance as at 31 July 2022	Interest earned	Interest earned
		Investments matured	Investments made			
					Month	Year to date
Garden Route District Municipality						
Standard Bank			80 000 000,00	80 000 000,00		
ABSA			24 000 000,00	24 000 000,00		
Nedbank			32 000 000,00	32 000 000,00		
FNB			24 000 000,00	24 000 000,00		
BANK DEPOSITS	-	-	160 000 000,00	160 000 000,00	-	-

The municipality invest surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investment Policy of council.

Section 7 – Allocation and grant receipts and expenditure

7.1 Supporting Table C6

DC4 Garden Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		172 210	181 160	–	136 537	136 537	15 097	121 440	804,4%	181 160
Local Government Equitable Share		166 661	172 721		134 722	134 722	14 393	120 329	836,0%	172 721
Finance Management		1 000	1 000				83	(83)	-100,0%	1 000
Municipal Systems Improvement			1 405				117	(117)	-100,0%	1 405
EPWP Incentive		2 071	2 440				203	(203)	-100,0%	2 440
NT - Rural Roads Asset Management Systems		2 478	2 594		1 815	1 815	216	1 599	739,6%	2 594
Energy Efficiency and Demand Side Management Grant	3		1 000				83	(83)	-100,0%	1 000
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		14 623	6 500	–	–	–	542	(542)	-100,0%	6 500
PT - Integrated Transport Plan							–	–		–
PT - Municipal Accreditation & Capacity Building Grant		5 000	5 000				417	(417)	-100,0%	5 000
PT - Fire Service Capacity Building Grant							–	–		–
PT - Financial Management Capacity Building Grant	4	250					–	–		–
PT - WC Support Grant							–	–		–
PT - Disaster Management Grant							–	–		–
PT - WC Support Grant							–	–		–
PT - Safety Plan Implementation (WOSA)		5 073	1 500				125	(125)	-100,0%	1 500
PT - Services Seta A21 Bricklaying Apprenticeship		–					–	–		–
PT - Western Cape Financial Management Support Grant		750					–	–		–
PT - Municipal Service Delivery and Capacity Building Grant		350					–	–		–
PT - Local Government Public Employment Support Grant		200					–	–		–
PT - Joint District and Metro Approach Grant		2 000					–	–		–
PT - Municipal Drought Relief Grant		100					–	–		–
PT - Contribution Towards Acceleration of Housing Delivery		900					–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	186 833	187 660	–	136 537	136 537	15 638	120 899	773,1%	187 660

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act.

Section 8 – Expenditure on councillor and board members allowances and employee benefits

Supporting Table C8

DC4 Garden Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year1D actual	Year1D budget	Y1D variance	Y1D variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7 449	12 459	–	942	942	1 038	(96)	-9%	12 459
Pension and UIF Contributions		370	10	–	33	33	1	32	4032%	10
Medical Aid Contributions		153	54	–	18	18	5	13	298%	54
Motor Vehicle Allowance		1 859	–	–	174	174	–	174	#DIV/0!	–
Cellphone Allowance		1 035	20	–	84	84	2	83	5008%	20
Housing Allowances		592	–	–	64	64	–	64	#DIV/0!	–
Other benefits and allowances		42	–	–	42	42	–	42	#DIV/0!	–
Sub Total - Councillors		11 501	12 542	–	1 357	1 357	1 045	312	30%	12 542
% increase	4		9,1%							9,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 503	6 119	–	379	379	510	(131)	-26%	6 119
Pension and UIF Contributions		341	1 178	–	51	51	98	(47)	-48%	1 178
Medical Aid Contributions		160	63	–	15	15	5	10	181%	63
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	606	–	–	–	50	(50)	-100%	606
Motor Vehicle Allowance		828	527	–	61	61	44	17	40%	527
Cellphone Allowance		81	114	–	–	–	10	(10)	-100%	114
Housing Allowances		328	–	–	25	25	–	25	#DIV/0!	–
Other benefits and allowances		25	–	–	2	2	–	2	#DIV/0!	–
Payments in lieu of leave		260	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 525	8 608	–	534	534	717	(184)	-26%	8 608
% increase	4		14,4%							14,4%
Other Municipal Staff										
Basic Salaries and Wages		163 252	172 635	–	13 732	13 732	14 386	(654)	-5%	172 635
Pension and UIF Contributions		27 817	29 522	–	2 389	2 389	2 460	(72)	-3%	29 522
Medical Aid Contributions		23 974	26 646	–	2 032	2 032	2 221	(189)	-8%	26 646
Overtime		5 302	6 693	–	272	272	558	(285)	-51%	6 693
Performance Bonus		10 005	12 374	–	462	462	1 031	(569)	-55%	12 374
Motor Vehicle Allowance		10 474	10 498	–	993	993	875	119	14%	10 498
Cellphone Allowance		129	124	–	10	10	10	0	0%	124
Housing Allowances		2 370	3 137	–	207	207	261	(55)	-21%	3 137
Other benefits and allowances		15 505	10 444	–	620	620	870	(251)	-29%	10 444
Payments in lieu of leave		2 145	1 213	–	440	440	101	339	336%	1 213
Long service awards		–	80	–	–	–	7	(7)	-100%	80
Post-retirement benefit obligations		–	6 694	–	–	–	558	(558)	-100%	6 694
Sub Total - Other Municipal Staff		260 971	280 061	–	21 157	21 157	23 338	(2 181)	-9%	280 061
% increase	4		7,3%							7,3%
Total Parent Municipality		279 997	301 212	–	23 048	23 048	25 101	(2 053)	-8%	301 212

Remuneration related expenditure for the month ended 31 July 2022 amounted to R23,047,946.

Section 9 – Municipal manager's quality certification



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries: Louise Hoek
Reference: 6/1/1 – 22/23
Date: 15 August 2021

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 month ended **31 July 2022**, has been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and regulations made under the Act.

Print Name Monde Stratu

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

Signature [Signature]
Date 15/08/2022